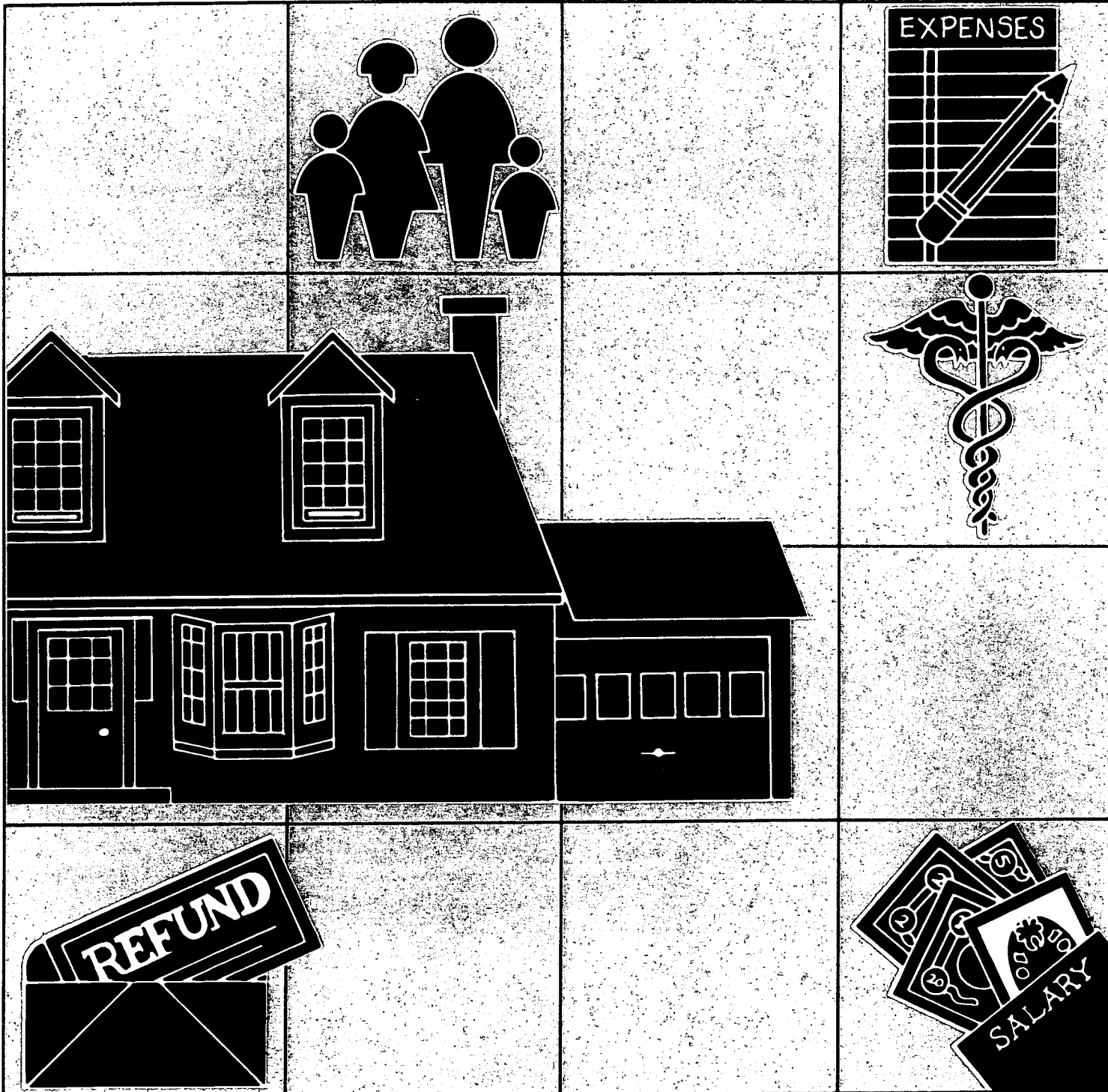


1982

Statistics
of Income

Individual Income Tax Returns



Other Publications and Related Information

SOI Bulletin

(quarterly publication:
\$20.00 annual subscription,
\$5.50 single issue)

Contents, Vol. 4, No. 2, Fall 1984:

Controlled Foreign Corporations, 1980:
A Geographical Perspective
Estate Tax Returns, 1983
Nonresident Alien Income and Tax,
1982
Projections of Return Filings, Fiscal
Years 1985-1992
Crude Oil Windfall Profit Tax, 1983

Contents, Vol. 4, No. 1, Summer 1984:

Taxpayer Usage of Forms 1040,
1040A, and 1040EZ, 1983
Private Activity Tax-Exempt Bonds,
1983
Corporate Foreign Tax Credit, 1980
Sole Proprietorship Returns, 1982
Partnership Returns, 1982
Taxpayers Age 65 or Over, 1977-1981
Crude Oil Windfall Profit Tax, Third
Quarter, 1983

Contents, Vol. 3, No. 4, Spring 1984:

Tax Incentives for Saving
The Life Cycle of Individual Income
Tax Returns
Investment Tax Credit for Individual
Taxpayers, 1981
Controlled Foreign Corporations,
1980
Partnership Employment and Payroll,
1979
Crude Oil Windfall Profit Tax, Second
Quarter, 1983

Published Regular Reports

Individual Income Tax Returns, 1982
Sole Proprietorship Returns, 1981
(60 pp., \$3.00)
Corporation Income Tax Returns,
1981 (142 pp., \$5.50)
Partnership Returns, 1980
(103 pp., \$5.50)

Published Supplemental Reports

International Income and Taxes:

Foreign Income and Taxes Reported
on U.S. Tax Returns, 1976-1979
(420 pp., \$10.00)
Foreign Income and Taxes Reported
on Individual Income Tax Returns,
1972-1978 (73 pp., \$4.25)
Domestic International Sales
Corporation Returns, 1972, 1973
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Foreign Tax Credit Claimed on
Corporation Returns, 1974
(158 pp., \$5.50)
U.S. Corporations and Their
Controlled Foreign Corporations,
1974-1978 (165 pp., \$6.00)

Other:

Sales of Capital Assets Reported on
Individual Income Tax Returns,
1973 (263 pp., \$7.00)
Individual Retirement Arrangements,
1976 (37 pp., \$2.50)
Individual Income Tax Returns,
Contents of Reports for
1967-1976 (15 pp., \$1.50)
Estate Tax Returns, 1976 (60 pp.,
\$3.25)
Private Foundations, 1974-1978
(113 pp., \$4.75)

Selected Reports in Preparation

Corporation Income Tax Returns,
1982
Partnership Returns, 1978-1982
Individual Income Tax Returns,
1983
SOI Bulletin, Winter, 1984-1985
Sole Proprietorship Returns,
1978-1982
Compendium of Foreign Area
Statistics of Income
Studies, 1976-1982

Computer Files Available

Individual Tax Model File,
1966-1981 (Includes State Tax
Model file, 1979-1981)
State Tax Model File, 1977-1981
Corporation Source Book,
1965-1976, and 1979-1981
Other tape files include:
Estate Tax File, 1972, 1976
Private Foundations File, 1974
Employee Plans File, 1977
Exempt Organizations File, 1975

Microfilm Files Available

Corporation Source Book,
1977-1980

Ordering Information

Statistics of Income reports are for
sale by the Superintendent of
Documents, U.S. Government
Printing Office, Washington, DC
20402

Public-use magnetic tape files are
available on a reimbursable basis by
writing to the Statistics of Income
Division, Internal Revenue Service,
Washington, DC 20224

Individual Income Tax Returns

1982 Statistics of Income

Section

- 1 Introduction and Changes in Law

- 2 Sources of the Data, Description of the Sample and Limitations of the Data

- 3 Basic Tables:
 - Part 1 — Returns Filed and Sources of Income
 - Part 2 — Exemptions and Itemized Deductions
 - Part 3 — Tax Computation

- 4 Explanation of Terms

- 5 High Income Returns: Taxable and Nontaxable

- 6 1982 Forms and Instructions

- 7 Index

- User Survey (Form 6839)

1982

Individual Income Tax Returns

Publication 79 (10-84)

**Department of the Treasury
Internal Revenue Service**

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Director, Statistics of Income Division

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Chief, Individual Statistics Branch

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Included are data from a new form and a new schedule: Form 1040EZ, Income Tax Return for Single Filers with no Dependents, and Schedule W, Deduction for a Married Couple When Both Work. Classifications are by tax status, size of adjusted gross income, marital status, and form of deduction. Information on high income tax returns is contained in Section 5 of this report.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the Internal Revenue Service, Statistics of Income Division. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis from the Statistics of Income Division. This file is suitable primarily for making national level estimates. Data are provided at the State level, however, for returns with adjusted gross income under \$200,000.

Suggested Citation

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

October 2, 1984

The Honorable Donald T. Regan
The Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1982, Individual Income Tax Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report, based on a sample drawn from the 95.3 million returns filed during Calendar Year 1983, presents information on taxpayers' income, exemptions, deductions, credits, and tax. These statistics reflect changes in the composition of income and computation of individual income tax effective for Tax Year 1982 under the Economic Recovery Tax Act of 1981.

Classifications used include size of adjusted gross income and marital status. Separate statistics are provided on returns with itemized deductions. There is an entire section devoted to high income returns, both taxable and nontaxable. In addition, statistics showing the number of 1040EZ returns and the income and tax amounts reported on them are presented in this report.

With kind regards,

Sincerely,


Acting Commissioner

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Statistics of Income

SOI BULLETIN

The SOI Bulletin provides the earliest published annual financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators. In addition, historical data from 1970 to the present are provided for selected types of taxpayers, as well as on tax rates for individuals and gross internal revenue collections.

The SOI Bulletin is published quarterly and available from the Superintendent of Documents, U.S. Government Printing Office during the following months:

- Summer Issue** July
- Fall Issue** October
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- Spring Issue** April

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The following topics are among those described and analyzed in the SOI Bulletin:

- Controlled foreign corporations
- Corporation income tax returns
- Domestic international sales corporations
- Employee benefit plans
- Estate tax returns
- Foreign source income of U.S. taxpayers
- Individual income by ZIP code area
- Individual income tax returns
- Investment tax credit
- Marginal and average tax rates
- Occupation data
- Partnership returns
- Private foundations
- Projections of return filings
- Residential energy credit
- Safe harbor leasing
- Sales of capital assets
- Sole proprietorship returns
- Superfund for environmental taxes
- Taxpayers age 65 or over
- The underground economy
- Trends in personal wealth
- Trends in selected industries
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Regular Statistics of Income Reports

Statistics of Income (SOI) Bulletin (Quarterly) Publication 1136

Presents information on—

Corporation income tax returns (preliminary)
Employee benefit plans
Estate tax returns
Exempt organizations
Foreign income and taxes
Individual income tax returns (preliminary)

Nonresident alien income and tax
Partnership returns
Personal wealth
Projections of returns to be filed

Sales of capital assets
Sole proprietorship returns
Superfund for environmental taxes
Underground economy
Windfall profit tax

Historical statistics—

Individual income-tax returns
Nonfarm sole proprietorship returns
Partnership returns
Corporation income tax returns
Internal Revenue collections
Types of returns filed

Individual Income Tax Returns Publication 79

Presents information on—

Sources of income
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Tax credits

Income tax withheld and estimated tax payments
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Taxpayer's marital status and sex
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Corporation Income Tax Returns Publication 16

Presents information on—

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Deductions
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Income tax

Tax credits
Distributions to stockholders
Assets and liabilities

Data classified by—

Industry; Accounting period
Size of total assets
Size of business receipts

Other Information Available

All the items listed below, as well as other unpublished or special tabulations from the STATISTICS OF INCOME PROGRAM, are available on a cost-reimbursable basis. Further details, including ordering information, can be obtained by writing to: Director, Statistics of Income Division D:R:S, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Tape files indicated with an (A) are available (on a reimbursable basis) through the Machine Readable Archives Division (NRR) of the National Archives and Records Service, Washington, D.C. 20408.

Corporation Source Book

Presents detailed income and balance sheet data classified by industry and size of total assets. A general description is available upon request.

Small Area Data

Data on individual income tax returns, exemptions, and adjusted gross income are presented by State, county, and SMSA. Also, the number of persons who moved from one location to another based on addresses shown on the returns. A general description is available upon request.

Public-Use Tape Files

Continuing

Individual Tax Model. 1966-78 (A), 1979-81
Corporation Source Book. 1965-76 (A), 1977-81
Estate Tax Returns. 1972, 1976
Private Foundations. 1974 (A), 1979
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*Basic tables are arranged in two sections in this report. Those table numbers with the first digit 1 through 3 can be found in Section 3 - Basic Tables. The first digit of the table number is the part in Section 3 where the table appears. Tables which have numbers with a beginning digit of 5 can be found in Section 5 - High Income Returns. After the table number has been located in the Guide, the thumb index on the back cover may be used to access the corresponding section or part of the report. There is also an index which can be found in Section 7.

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Section 1

Introduction and Changes in Law*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 95.3 million Forms 1040, 1040A, and 1040EZ filed by the nation's taxpayers for Income Year 1982. The number of returns filed for 1982 represents a decrease of approximately 59,000 from those filed for 1981.

This report is organized into seven sections. This first section provides some summary data for 1982, as well as information on tax law changes from 1981 to 1982. In Section 2, there is a detailed description of the sample of income tax returns upon which the statistics for 1982 are based, as well as a discussion of the method of estimation used, the sampling variability of the data, and other limitations. Section 3 presents the basic tables that contain statistics on income sources (Part 1), deductions and exemptions (Part 2), and the computation of tax liability (Part 3).

Section 4 contains, in alphabetical order, a detailed explanation of each of the terms used in the statistical tables. Section 5 presents data on High Income Tax Returns, prepared by the Department of the Treasury, Office of Tax Analysis. Special definitions apply to the terms used in this section, and are given in the accompanying text. Facsimiles of the more important tax return forms (and their instructions) from which the data were gathered for 1982 are reproduced in Section 6. Section 7 is an index to the information provided in this report. The last page of the report is a User Survey, designed to enable the Internal Revenue Service to know which parts of this report are most important.

REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Criteria specified by the Internal Revenue Code covering the filing of a tax return and, therefore, determining the basic coverage of the information in this report are described below.

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from taxation). For 1982, as for 1981, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;

(3) a surviving spouse under age 65 with gross income of at least \$4,400;

(4) a surviving spouse age 65 or over with gross income of at least \$5,400;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and

(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, any individual who could be claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$1,000 or more. Three additional groups were required to file a tax return if their gross income exceeded \$1,000. The three were: nonresident aliens, U.S. citizens entitled to special tax benefits because most of their gross income is from U.S. possession sources, and individuals filing short period returns because of changes in their annual accounting period. Self-employed persons had to file if they had "self-employment income" of at least \$400, in order to pay self-employment tax. Any person who received any advance earned income credit payments from an employer in 1982 was also required to file. In addition, even if income was less than the above amounts, an individual had to file a return for taxes owed for social security on tips not reported to an employer, minimum tax, tax on an individual retirement arrangement, and tax from recomputing prior-year investment credit.

Data shown in this report that cover returns from taxpayers with income levels below those listed are generally limited to individuals filing for a refund of income tax withheld or to obtain the earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1982 was the calendar year, this meant that returns were due by April 15, 1983. However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

*This report was prepared under the direction of David Paris, Chief, Returns Analysis Section, Individual Statistics Branch. Susan Hostetter was responsible for production of this report. She was assisted by Marshall Epstein (technical matters), Dawn Nester and Ginger Newbold (typing).

Table A.--Sources of Income and Selected Tax Items, 1981 and 1982

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

Item	1981	1982	Change, 1981 to 1982
	(1)	(2)	(3)
Number of returns, total.....	95,396,123	95,337,432	-58,691
Taxable.....	76,724,724	77,035,300	310,576
Nontaxable.....	18,671,399	18,302,132	-369,267
Adjusted gross income less deficit.....	1,772,604,303	1,852,135,465	79,531,162
Sources of Income:			
Salaries and wages.....	1,486,100,497	1,564,995,190	78,894,693
Interest and dividends:			
Interest received.....	140,559,366	157,021,475	16,462,109
Dividends received.....	48,161,460	54,044,825	5,883,365
Interest and dividends in adjusted gross income.....	178,097,705	209,163,885	31,066,180
Business or profession net profit less loss.....	53,071,628	50,573,163	-2,498,465
Sales of capital assets net gain less loss.....	30,818,535	34,403,728	3,585,193
Sales of property <u>other</u> than capital assets net gain less loss..	232,444	614,103	381,659
Pensions and annuities in adjusted gross income.....	51,886,406	60,123,166	8,236,760
Rent net income less loss.....	-4,848,763	-8,478,178	-3,629,415
Royalty net income less loss.....	5,826,913	6,318,826	491,913
Estate or trust net income less loss.....	3,965,822	5,746,586	1,780,764
Farm net rental income less loss.....	2,083,673	2,177,533	93,860
Partnership net profit less loss.....	-137,650	-908,409	-770,759
Small Business Corporation net profit less loss.....	-817,171	-849,757	-32,586
Farm net profit less loss.....	-7,811,958	-9,833,548	-2,021,590
All other sources (net) ¹	5,578,509	2,976,242	-2,602,267
Total statutory adjustments.....	31,442,288	64,887,065	33,444,777
Total itemized deductions.....	256,448,021	284,506,318	28,058,297
Number of exemptions.....	231,222,374	232,191,565	969,191
Taxable income.....	1,410,880,665	1,473,348,899	62,468,234
Zero bracket amount.....	240,752,400	241,461,855	709,455
Income tax before credits.....	293,590,035	283,931,862	-9,658,173
Total credits.....	11,288,005	7,854,493	-3,433,512
Income tax after credits.....	282,302,029	276,077,369	-6,224,660
Additional tax for tax preferences:			
Total.....	1,826,960	1,519,921	-307,039
Minimum tax.....	565,641	450,706	-114,935
Alternative minimum tax.....	1,261,318	1,069,214	-192,104
Total income tax.....	284,128,989	277,597,290	-6,531,699
Self-employment tax.....	6,687,400	6,827,299	139,899
Total tax liability.....	291,126,542	284,707,890	-6,418,652

¹ Consists of State income tax refunds, windfall profit tax refunds less net adjustment for windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss.

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

NUMBER OF RETURNS AND SOURCES OF INCOME

Table A shows that there were 95.3 million returns filed for Tax Year 1982--a decrease of about 59,000 from 1981. Taxable returns increased by 311,000 to 77.0 million while nontaxable returns dropped by 369,000 to 18.3 million. Despite the essentially stable filing population there were increases in income from salaries and wages, interest, pensions, dividends, royalties, and sales of capital assets. None of these items increased as fast as they had for 1981. For Tax Year 1982 salaries and wages increased by 5.3 percent from Income Year 1981. As in previous years most sources of investment income increased at a faster rate than salaries and wages. For instance, dividends received increased by 12.2 percent and interest income rose 11.7 percent from Tax Year 1981. In addition,

royalties grew by 8.4 percent. Although not a source of investment income, pensions and annuities increased by 15.9 percent [1]. More details on the number of returns and sources of income are shown in the tables of Section 3, Part 1.

Tables A, B, and C show the movement of returns into higher income classes, a trend continued from previous years. As seen in Figure A, one result of this shift was a reduction in the number of nontaxable returns. Since 1977 the proportion of nontaxable returns to total returns has declined each year. The most significant cause of this yearly decline seems to have been the large drop in the number of returns with incomes under \$5,000. Figure B shows the downward movement in the amount of nontaxable returns as a percentage of total returns for recent years.

Table B.--Number of Returns by Size of Adjusted Gross Income and by Marital Status, 1981 and 1982
 [All figures are estimates based on samples]

Size of adjusted gross income and marital status	1981	1982	Change, 1981 to 1982
	(1)	(2)	(3)
Number of returns for all adjusted gross income classes.....	95,396,123	95,337,432	-58,691
Joint returns of husbands and wives.....	45,697,648	46,050,287	352,639
Separate returns of husbands and wives.....	1,498,875	1,157,171	-341,704
Returns of heads of households.....	8,376,207	8,444,174	67,967
Returns of surviving spouses.....	112,893	114,351	1,458
Returns of single persons.....	39,710,500	39,571,449	-139,051
Under \$5,000, total ¹	18,746,376	17,952,034	-794,342
Joint returns of husbands and wives.....	2,429,333	2,560,063	130,730
Separate returns of husbands and wives.....	372,749	328,249	-44,500
Returns of heads of households.....	1,562,353	1,396,925	-165,428
Returns of surviving spouses.....	12,194	8,215	-3,979
Returns of single persons.....	14,369,747	13,658,582	-711,165
\$5,000 under \$10,000, total.....	17,650,878	17,039,853	-611,025
Joint returns of husbands and wives.....	4,688,362	4,410,448	-277,914
Separate returns of husbands and wives.....	352,435	300,672	-51,763
Returns of heads of households.....	2,458,236	2,219,620	-238,616
Returns of surviving spouses.....	26,824	32,303	5,479
Returns of single persons.....	10,125,021	10,076,810	-48,211
\$10,000 under \$15,000, total.....	14,193,160	14,306,781	113,621
Joint returns of husbands and wives.....	5,314,219	5,519,737	205,518
Separate returns of husbands and wives.....	304,724	241,765	-62,959
Returns of heads of households.....	1,960,158	2,173,262	213,104
Returns of surviving spouses.....	16,656	*15,695	-961
Returns of single persons.....	6,597,403	6,356,322	-241,081
\$15,000 under \$20,000, total.....	10,998,194	10,534,728	-463,466
Joint returns of husbands and wives.....	5,888,729	5,444,083	-444,646
Separate returns of husbands and wives.....	207,469	136,356	-71,113
Returns of heads of households.....	1,117,346	1,160,502	43,156
Returns of surviving spouses.....	17,909	*15,326	-2,583
Returns of single persons.....	3,766,741	3,778,461	11,720
\$20,000 under \$25,000, total.....	9,117,136	8,803,387	-313,749
Joint returns of husbands and wives.....	6,109,457	5,524,145	-585,312
Separate returns of husbands and wives.....	136,752	69,575	-67,177
Returns of heads of households.....	627,311	641,507	14,196
Returns of surviving spouses.....	15,683	11,945	-3,738
Returns of single persons.....	2,227,933	2,556,215	328,282
\$25,000 or more, total.....	24,690,379	26,700,649	2,010,270
Joint returns of husbands and wives.....	21,267,548	22,591,811	1,324,263
Separate returns of husbands and wives.....	124,746	80,554	-44,192
Returns of heads of households.....	650,803	852,358	201,555
Returns of surviving spouses.....	23,627	30,867	7,240
Returns of single persons.....	2,623,655	3,145,059	521,404

*Estimate should be used with caution because of the small number of sample returns on which it is based.
¹Includes returns with no adjusted gross income.

ITEMIZED DEDUCTIONS

Table D indicates a continuing shift towards itemizing deductions in 1982, with 1.9 million more returns for Tax Year 1982 than for 1981 showing itemized deductions. This increase in itemized deductions was due in part to the rise in average adjusted gross income which led to higher amounts that could be claimed as a sales tax deduction and as a contributions deduction. The lack of an increase in the zero bracket amount also contributed to this increase. Another important factor contributing to the rise in itemized deductions was a large increase in medical deductions resulting primarily from substantial increases in physician fees and private hospital charges [2].

The percentage of returns with itemized deductions has almost risen to its level in 1974, the year preceding a period of major law changes which increased the

standard deduction and later (for 1977) introduced the zero bracket amount. Figure C shows the percentage of returns with itemized deductions over a ten-year period.

Details on the types of itemized deductions, as well as the types of exemptions, for 1982 are found in the tables in Section 3, Part 2.

COMPUTATION OF TAX

The taxpayer, in determining the 1982 total tax liability, had to take into account several factors. These included:

- (1) "income subject to tax," generally adjusted

Individual Returns/1982

Table C. — All Returns and Nontaxable Returns, by Size of Adjusted Gross Income, 1971-1982
 [All figures are estimates based on samples]

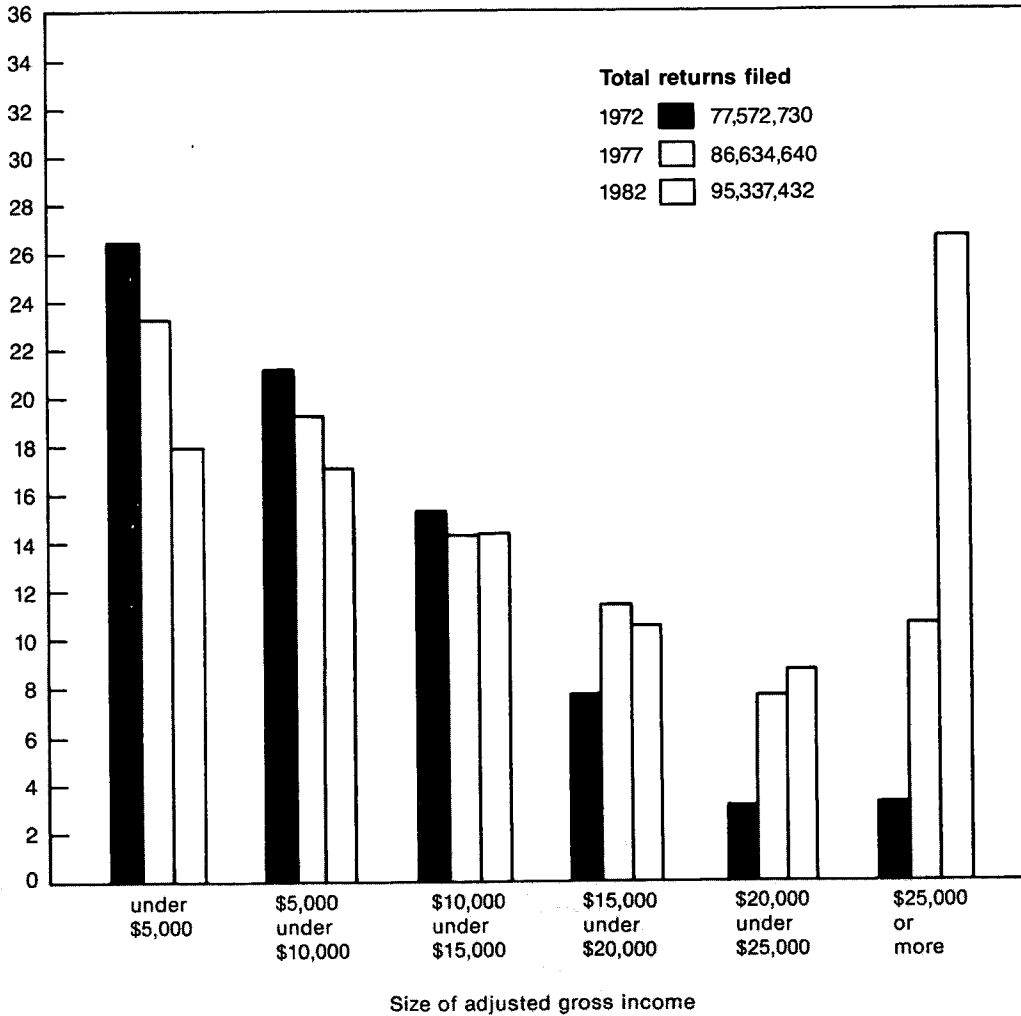
Size of adjusted gross income	All returns	Nontaxable returns		All returns	Nontaxable returns		All returns	Nontaxable returns	
		Number	Percent of all returns		Number	Percent of all returns		Number	Percent of all returns
Total	74,576,407	14,660,035	19.7	77,572,720	16,703,713	21.5	80,692,587	16,425,425	20.4
Under \$5,000	27,155,048	14,002,305	51.6	26,963,312	15,739,952	58.4	27,037,618	15,491,830	57.3
\$5,000 under \$10,000	21,443,479	602,100	2.8	21,175,854	850,252	4.0	20,581,732	797,608	3.9
\$10,000 under \$15,000	14,604,270	37,416	0.3	15,364,155	79,852	0.5	15,804,109	77,445	0.5
\$15,000 under \$20,000	6,453,851	7,834	0.1	7,773,413	18,266	0.2	9,091,001	33,242	0.4
\$20,000 under \$25,000	2,377,638	4,476	0.2	3,093,728	6,388	0.2	3,943,993	9,769	0.2
\$25,000 under \$30,000	968,565	1,642	0.2	1,266,377	4,734	0.4	1,741,991	5,131	0.3
\$30,000 under \$50,000	1,077,844	2,884	0.3	1,337,576	3,254	0.2	1,759,837	7,312	0.4
\$50,000 under \$100,000	404,692	1,078	0.3	483,877	1,590	0.3	596,663	2,466	0.4
\$100,000 under \$200,000	72,856	218	0.3	91,707	317	0.3	110,176	458	0.4
\$200,000 under \$500,000	15,089	67	0.4	19,233	88	0.5	21,929	142	0.6
\$500,000 under \$1,000,000	2,192	12	0.5	2,666	14	0.5	2,635	15	0.6
\$1,000,000 or more	883	3	0.3	1,030	6	0.6	903	7	0.8
Total	83,340,190	16,005,423	19.2	82,229,332	20,738,595	25.2	84,670,389	20,249,022	23.9
Under \$5,000	26,766,673	15,046,441	56.2	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6
\$5,000 under \$10,000	20,586,617	797,997	3.9	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9
\$10,000 under \$15,000	15,670,258	104,725	0.7	14,963,680	239,408	1.6	14,551,350	222,449	1.5
\$15,000 under \$20,000	10,071,087	25,517	0.3	10,353,534	93,206	0.9	11,197,191	70,151	0.6
\$20,000 under \$25,000	4,944,795	12,290	0.2	5,598,117	27,110	0.5	6,649,622	31,095	0.5
\$25,000 under \$30,000	2,259,928	5,881	0.3	2,744,255	10,321	0.4	3,629,532	17,107	0.5
\$30,000 under \$50,000	2,173,868	8,939	0.4	2,747,618	13,145	0.5	3,639,050	19,550	0.5
\$50,000 under \$100,000	700,528	2,667	0.4	781,406	4,984	0.6	948,034	3,180	0.3
\$100,000 under \$200,000	135,304	722	0.5	152,349	734	0.5	185,142	492	0.3
\$200,000 under \$500,000	26,842	196	0.7	29,193	204	0.7	36,357	60	0.2
\$500,000 under \$1,000,000	3,194	36	1.1	3,289	44	1.3	4,047	**	**0.1
\$1,000,000 or more	1,096	12	1.1	1,124	12	1.1	1,357	**	**
Total	86,634,640	22,253,502	25.7	89,771,551	21,083,246	23.5	92,694,302	20,999,319	22.7
Under \$5,000	23,262,635	18,312,713	78.7	22,236,197	17,099,676	76.9	20,863,567	16,144,669	77.4
\$5,000 under \$10,000	19,342,819	3,467,855	17.9	19,585,276	3,284,132	16.8	19,664,858	4,217,177	21.4
\$10,000 under \$15,000	14,299,206	284,787	2.0	14,241,599	421,816	3.0	14,433,255	369,561	2.6
\$15,000 under \$20,000	11,404,973	95,064	0.8	11,408,934	129,258	1.1	11,385,151	138,379	1.2
\$20,000 under \$25,000	7,766,714	40,132	0.5	8,552,615	61,600	0.7	9,021,414	57,844	0.6
\$25,000 under \$30,000	4,354,040	20,747	0.5	5,386,257	34,101	0.6	6,309,121	32,933	0.5
\$30,000 under \$50,000	4,784,916	25,032	0.5	6,535,452	40,227	0.6	8,675,455	29,415	0.3
\$50,000 under \$100,000	1,140,784	6,588	0.6	1,471,406	11,237	0.8	1,889,878	8,609	0.5
\$100,000 under \$200,000	225,150	524	0.2	285,309	1,101	0.4	357,872	662	0.2
\$200,000 under \$500,000	46,386	55	0.1	59,884	88	0.1	80,226	61	0.1
\$500,000 under \$1,000,000	5,232	**5	**0.1	6,581	**10	**0.1	9,904	**9	**0.1
\$1,000,000 or more	1,785	**	**	2,041	**	**	3,601	**	**
Total	93,902,469	19,996,225	21.3	95,396,123	18,671,399	19.6	95,337,432	18,302,132	19.2
Under \$5,000	20,055,529	15,353,357	76.6	18,746,376	14,062,262	75.0	17,952,034	13,507,585	75.2
\$5,000 under \$10,000	18,370,997	3,959,979	21.6	17,650,878	3,814,421	21.6	17,039,853	3,850,344	22.6
\$10,000 under \$15,000	14,303,041	388,856	2.7	14,193,160	423,055	3.0	14,306,781	526,356	3.7
\$15,000 under \$20,000	11,097,733	138,545	1.2	10,998,194	164,412	1.5	10,534,728	168,057	1.6
\$20,000 under \$25,000	9,158,521	67,502	0.7	9,117,136	87,428	1.0	8,803,387	107,554	1.2
\$25,000 under \$30,000	6,783,466	24,632	0.4	7,205,282	43,985	0.6	7,621,965	45,919	0.6
\$30,000 under \$50,000	11,003,991	50,096	0.5	13,387,725	56,327	0.4	14,579,148	75,474	0.5
\$50,000 under \$100,000	2,568,427	14,081	0.5	3,442,720	17,571	0.5	3,759,330	18,909	0.5
\$100,000 under \$200,000	443,514	1,240	0.3	516,516	1,712	0.3	570,839	1,672	0.3
\$200,000 under \$500,000	100,369	127	0.1	118,092	203	0.2	140,276	238	0.2
\$500,000 under \$1,000,000	12,467	12	0.1	14,758	17	0.1	20,681	17	0.1
\$1,000,000 or more	4,414	4	0.1	5,286	6	0.1	8,408	*7	*0.1

Estimate should be used with caution because of the small number of returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.

Figure A

Number of returns filed by size of adjusted gross income, 1972, 1977, and 1982

Millions of returns filed



gross income minus the personal exemption amount and, if applicable, excess itemized deductions, or plus the unused zero bracket amount,

(2) the method of tax computation applicable to "income subject to tax" (the regular, or income averaging tax computation),

(3) marital status, which determined the applicable set of tax rates,

(4) taxes from any of the special computations,

(5) any tax credits the taxpayer was entitled to apply against income tax,

(6) the additional tax for tax preferences (the minimum tax and alternative minimum tax), and

(7) any other taxes (such as the self-employment tax).

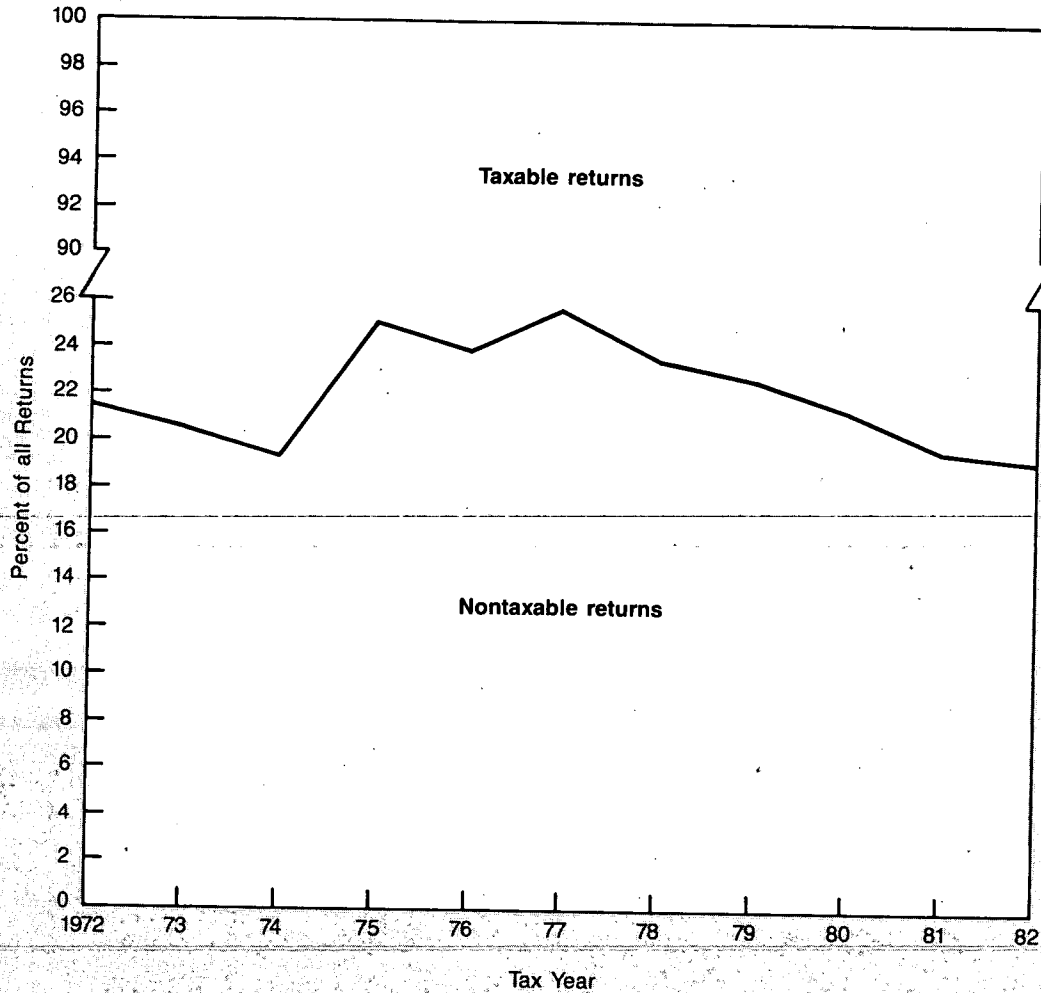
Whether the taxpayer had a balance due at the time of filing or was eligible for a refund depended on the following factors:

(1) any taxpayments made during the year (notably through withholding or payments of estimated tax),

(2) the availability of a refundable earned income credit, and

Figure B

Nontaxable returns as a percent of total returns, 1972—1982



(3) any advance payments of the earned income credit.

Table E shows that 93 percent (91 percent in 1981) of the returns with income tax before credits had tax calculated using the regular method (tax tables or tax rate schedules). About 15 percent of income tax before credits came from other tax computations in Tax Year 1982, a considerable drop from 31 percent reported in 1981. The decrease in income tax before credits attributable to computations other than the regular method was due to the elimination of the maximum tax and alternative tax computation methods for Tax Year 1982 [3].

Table F shows a comparison between 1981 and 1982 of the number of returns and the amount of additional tax for tax preferences. Data are shown separately for the minimum tax and the alternative minimum tax.

Additional tables on the computation of tax liability are presented in Part 3 of Section 3.

GEOGRAPHIC COVERAGE

The Internal Revenue Service has historically shown detailed data on income and tax statistics for each State. However, for Tax Year 1982 the only State statistics available are shown in Table G. Data in

Figure C

Percent of all returns with itemized deductions

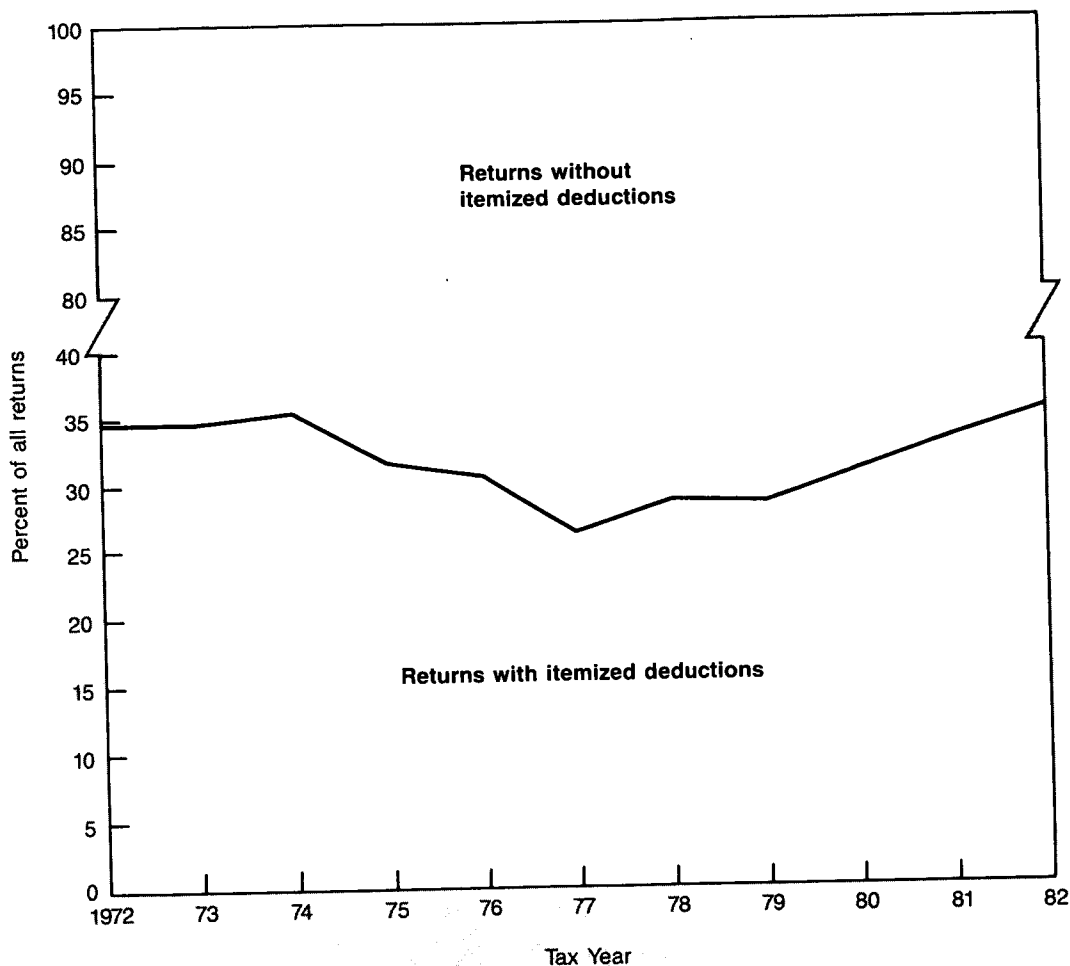


Table G classify taxpayers according to the State address reported on the tax return including the District of Columbia and, as described below, Puerto Rico. Returns of citizens living in U.S. possessions or abroad are classified in a separate category, as are returns of service personnel who filed from Army Post Office (APO) and Fleet Post Office (FPO) addresses.

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 in Puerto Rico as employees of the U.S. Government, and the income on their returns was limited to these amounts. U.S. citizens residing abroad had to file tax returns and indicate the amount of foreign earned income excluded or deducted from Form 1040, even if they ultimately had no tax liability as a result of these reductions of income.

Geographic coding of returns for this study was based on the address at the top of each tax return. Generally, the State given in the address determined

the classification of the return. However, returns showing Washington, D.C. in the address were coded (as Maryland or District of Columbia) according to the street address and ZIP Code, rather than on the basis of "District of Columbia" in the address because the ZIP Code delineated the actual State location [4].

Coding returns on the basis of the address alone was subject to certain limitations. Not all taxpayers gave their home address; some reported:

- (1) the address of the tax lawyer or accountant who prepared the return,
- (2) the address of their place of business, or
- (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.

Individual Returns/1982

Table D.--Form of Deduction and Size of Adjusted Gross Income, 1981 and 1982

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

Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (dollars)		
	1981	1982	Change, 1981 to 1982	1981	1982	Change, 1981 to 1982	1981	1982	Change, 1981 to 1982
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total.....	95,396,123	95,337,432	-58,691	1,772,604,303	1,852,135,465	79,531,162	18,582	19,427	845
Under \$5,000.....	18,746,376	17,952,034	-794,342	28,319,652	20,722,524	-7,597,128	1,511	1,154	-357
\$5,000 under \$10,000.....	17,650,878	17,039,853	-611,025	131,446,070	127,636,902	-3,809,168	7,447	7,490	43
\$10,000 under \$15,000.....	14,193,160	14,306,781	113,621	175,644,230	177,485,528	1,841,298	12,375	12,406	31
\$15,000 under \$20,000.....	10,998,194	10,534,728	-463,466	191,536,083	182,641,545	-8,894,537	17,415	17,337	-78
\$20,000 under \$25,000.....	9,117,136	8,803,387	-313,749	204,221,215	197,908,169	-6,313,046	22,400	22,481	81
\$25,000 or more.....	24,690,379	26,700,649	2,010,270	1,041,437,054	1,145,740,798	104,303,744	42,180	42,911	731
Returns with— Itemized deductions									
Total.....	31,571,246	33,432,809	1,861,563	1,062,633,119	1,156,676,841	94,043,722	33,658	34,597	939
Under \$5,000.....	552,483	690,930	138,447	1,646,344	2,198,769	552,425	2,980	3,182	202
\$5,000 under \$10,000.....	1,480,815	1,699,929	219,114	11,558,553	13,241,524	1,682,971	7,806	7,789	-17
\$10,000 under \$15,000.....	2,518,322	2,745,110	226,788	31,827,966	34,851,709	3,023,743	12,639	12,696	57
\$15,000 under \$20,000.....	3,542,290	3,219,165	-323,125	62,563,485	56,608,257	-5,955,228	17,662	17,585	-77
\$20,000 under \$25,000.....	4,315,381	4,228,250	-87,131	97,341,682	95,684,434	-1,657,248	22,557	22,630	73
\$25,000 or more.....	19,161,955	20,849,425	1,687,470	857,695,089	954,092,149	96,397,060	44,760	45,761	1,001
Zero bracket amount only									
Total.....	58,748,695	56,850,427	-1,898,268	722,791,033	713,577,154	-9,213,879	12,303	12,552	249
Under \$5,000.....	13,206,364	12,284,348	-922,016	40,043,908	37,127,797	-2,916,110	3,032	3,022	-10
\$5,000 under \$10,000.....	16,081,412	15,267,476	-813,936	119,338,290	113,960,773	-5,377,517	7,421	7,464	43
\$10,000 under \$15,000.....	11,674,838	11,556,679	-118,159	143,816,264	142,582,911	-1,233,353	12,318	12,338	20
\$15,000 under \$20,000.....	7,455,904	7,315,563	-140,341	128,972,598	126,033,289	-2,939,309	17,298	17,228	-70
\$20,000 under \$25,000.....	4,801,755	4,575,137	-226,618	106,879,533	102,223,735	-4,655,798	22,258	22,343	85
\$25,000 or more.....	5,528,422	5,851,224	322,802	183,740,441	191,648,649	7,908,208	33,236	32,754	-482
Neither itemized deductions nor zero bracket amount									
Total.....	5,076,182	5,054,196	-21,986	-12,819,849	-18,118,530	-5,298,681	-2,525	-3,585	-1,060
Under \$5,000.....	4,987,529	4,976,756	-10,773	-13,370,600	-18,604,043	-5,233,443	-2,681	-3,738	-1,057
\$5,000 or more.....	88,653	77,440	-11,213	-550,752	-485,513	-65,238	6,212	6,270	58

Form of deduction and size of adjusted gross income	Zero bracket amount			Total itemized deductions		
	1981	1982	Change, 1981 to 1982	1981	1982	Change, 1981 to 1982
	(10)	(11)	(12)	(13)	(14)	(15)
All returns						
Total.....	240,752,367	241,461,855	709,488	256,448,021	284,506,318	28,058,297
Under \$5,000.....	21,101,168	19,916,331	-1,184,836	1,592,882	2,219,214	626,332
\$5,000 under \$10,000.....	42,717,711	40,843,783	-1,873,928	7,307,303	9,025,396	1,718,093
\$10,000 under \$15,000.....	37,877,921	38,336,253	458,331	13,477,696	14,675,450	1,197,754
\$15,000 under \$20,000.....	31,500,323	30,018,558	-1,481,765	19,759,861	17,958,127	-1,801,734
\$20,000 under \$25,000.....	27,547,399	26,224,390	-1,323,009	26,030,442	26,110,385	79,943
\$25,000 or more.....	80,007,844	86,122,540	6,114,696	188,279,837	214,517,745	26,237,908
Returns with— Itemized deductions						
Total.....	96,032,208	101,241,872	5,209,664	256,448,021	284,506,318	28,058,297
Under \$5,000.....	848,917	1,046,612	197,695	1,592,882	2,219,214	626,332
\$5,000 under \$10,000.....	3,138,489	3,469,156	330,667	7,307,303	9,025,396	1,718,093
\$10,000 under \$15,000.....	6,569,453	7,319,230	749,777	13,477,696	14,675,450	1,197,754
\$15,000 under \$20,000.....	10,105,552	9,260,467	-845,085	19,759,861	17,958,127	-1,801,734
\$20,000 under \$25,000.....	13,067,898	12,568,122	-499,776	26,030,442	26,110,385	79,943
\$25,000 or more.....	62,301,866	67,578,284	5,276,418	188,279,837	214,517,745	26,237,908
Zero bracket amount only						
Total.....	144,720,192	140,219,983	-4,500,209	-	-	-
Under \$5,000.....	20,252,251	18,869,719	-1,382,532	-	-	-
\$5,000 under \$10,000.....	39,579,222	37,374,627	-2,204,595	-	-	-
\$10,000 under \$15,000.....	31,308,468	31,017,022	-291,446	-	-	-
\$15,000 under \$20,000.....	21,394,771	20,758,091	-636,680	-	-	-
\$20,000 under \$25,000.....	14,479,502	13,656,268	-823,234	-	-	-
\$25,000 or more.....	17,705,978	18,544,256	838,278	-	-	-
Neither itemized deductions nor zero bracket amount						
Total.....	-	-	-	-	-	-
Under \$5,000.....	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-

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

CHANGES IN LAW

The Economic Recovery Tax Act of 1981 (ERTA) provided for tax laws to be phased in over several years. Provisions of this act were intended to increase savings and encourage investment. Some aspects of this act which were beneficial to taxpayers included: (1) tax rate reductions for individuals, (2) a deduction for working married couples, and (3) more liberal rules applying to Individual Retirement Arrangements. The 1982 phase of ERTA resulted in most of this report's changes in the law pertaining to individual returns. Definitions provided in this section are designed to explain changes in the law. More complete definitions of terms are provided in Section 4. Major changes in the law are described in alphabetical order below.

Business Expenses

Included in the 1981 ERTA was the Accelerated Cost Recovery System (ACRS), a new system for depreciating assets on an accelerated schedule. In addition to using the ACRS, and in place of the "additional first-year depreciation" allowed under prior law, part of the cost of a qualifying business asset could be treated as a current expense. The remaining cost of the asset was then depreciated in the subsequent years. Although technically this provision existed for Tax Year 1981, taxpayers could not take advantage of it because the amount that could be treated as a current expense for that year was zero. For Tax Year 1982, the maximum allowable cost eligible for expensing purposes was \$5,000 (\$2,500 for married couples filing separately). The amount of business expense is developed on Form 4562 and is included in the depreciation amount shown on Schedule C, Schedule E, and Schedule F in Sec-

Table E.--All Returns: Selected Income Tax Items, by Type of Tax Computation, 1982
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		Tax generated		Income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	95,337,432	1,852,135,465	89,717,836	1,467,447,523	79,329,592	283,432,367	79,349,842	283,931,862
Returns with—								
No tax computation.....	5,619,596	-12,085,357	-	-	-	-	10,620	26,974
Regular tax computation only ¹	84,186,334	1,638,020,343	84,186,334	1,288,694,956	73,798,090	240,658,639	73,807,720	241,073,746
Income averaging tax computation only ²	5,531,502	226,200,480	5,531,502	178,752,567	5,531,502	42,773,728	5,531,502	42,831,142
Returns with taxes from special computations:								
And no income subject to tax.....	10,620	72,653	-	-	-	-	10,620	26,974
But with income subject to tax.....	523,216	17,876,315	523,216	13,792,477	513,586	3,193,577	523,216	3,666,098
Returns with no income subject to tax, but with additional tax for tax preferences:								
Returns with minimum tax only.....	12,559	-509,322	-	-	-	-	11	182
Returns with alternative minimum tax only.....	18,728	216,260	-	-	-	-	451	183
Returns with both minimum tax and alternative minimum tax.....	1,613	54,775	-	-	-	-	*8	*4
Returns with income subject to tax and additional tax for tax preferences:								
Returns with minimum tax only.....	81,172	10,112,594	81,172	7,029,751	80,249	2,718,415	80,249	2,724,451
Returns with alternative minimum tax only.....	104,956	11,604,195	104,956	6,965,075	102,378	2,647,299	102,432	2,668,202
Returns with both minimum tax and alternative minimum tax.....	6,079	1,491,754	6,079	704,312	5,483	294,025	5,483	296,506

Type of tax computation	Income tax after credits		Additional tax for tax preferences					
	Number of returns	Amount	Total		Minimum tax		Alternative minimum tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns.....	76,960,821	276,077,369	225,107	1,519,921	101,423	450,706	131,376	1,069,214
Returns with—								
No tax computation.....	9,892	26,148	32,900	262,955	14,172	64,246	20,341	198,709
Regular tax computation only ¹	71,473,426	234,710,325	138,495	900,762	72,699	332,112	70,657	568,650
Income averaging tax computation only ²	5,477,503	41,340,896	53,712	356,204	14,552	54,349	40,378	301,855
Returns with taxes from special computations:								
And no income subject to tax.....	9,892	26,148	470	2,680	19	132	459	2,548
But with income subject to tax.....	521,829	3,550,929	3,506	25,900	1,306	7,127	2,382	18,772
Returns with no income subject to tax, but with additional tax for tax preferences:								
Returns with minimum tax only.....	*9	*182	12,559	55,176	12,559	55,176	-	-
Returns with alternative minimum tax only.....	*448	*175	18,728	148,111	-	-	18,728	148,111
Returns with both minimum tax and alternative minimum tax.....	*8	*3	1,613	59,668	1,613	9,070	1,613	50,598
Returns with income subject to tax and additional tax for tax preferences:								
Returns with minimum tax only.....	74,176	2,382,479	81,172	342,883	81,172	342,883	-	-
Returns with alternative minimum tax only.....	71,493	2,272,392	104,956	695,999	-	-	104,956	695,999
Returns with both minimum tax and alternative minimum tax.....	4,494	197,015	6,079	218,084	6,079	43,577	6,079	174,507

¹Includes prior year returns with maximum tax, alternative maximum, and alternative regular computations.
²Includes prior year returns with alternative and income averaging computations.
*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Individual Returns/1982

Table F.--Returns With Additional Tax for Tax Preferences, 1981 and 1982, 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	Additional tax for tax preferences, 1981					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	250,908	1,826,960	125,721	565,641	137,113	1,261,318
Under \$5,000.....	16,077	144,471	8,049	47,310	8,629	97,161
\$5,000 under \$10,000.....	8,295	20,828	389	1,923	8,207	18,905
\$10,000 under \$15,000.....	5,400	20,922	1,598	9,650	3,854	11,272
\$15,000 under \$20,000.....	7,904	25,912	4,915	14,061	3,199	11,852
\$20,000 under \$25,000.....	7,263	15,308	3,140	6,049	4,540	9,259
\$25,000 under \$30,000.....	18,904	24,182	4,032	8,931	14,978	15,251
\$30,000 under \$40,000.....	20,308	52,014	7,363	18,105	13,097	33,908
\$40,000 under \$50,000.....	25,584	86,629	13,609	31,191	13,917	55,437
\$50,000 under \$75,000.....	50,897	168,234	29,806	60,898	23,125	107,336
\$75,000 under \$100,000.....	30,797	171,106	17,586	57,363	14,241	113,743
\$100,000 under \$200,000.....	39,167	363,318	23,518	110,223	18,127	253,096
\$200,000 under \$500,000.....	15,976	369,425	9,522	109,408	8,472	260,017
\$500,000 under \$1,000,000.....	2,983	155,777	1,553	44,401	1,834	111,376
\$1,000,000 or more.....	1,353	208,833	641	46,128	893	162,705

Size of adjusted gross income	Additional tax for tax preferences, 1982					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	225,107	1,519,921	101,423	450,706	131,376	1,069,214
Under \$5,000.....	14,764	134,571	7,149	40,093	8,024	94,478
\$5,000 under \$10,000.....	2,972	10,225	978	6,817	1,999	3,407
\$10,000 under \$15,000.....	8,528	9,150	2,290	2,994	6,260	6,157
\$15,000 under \$20,000.....	8,149	15,219	2,774	4,629	5,430	10,591
\$20,000 under \$25,000.....	11,434	32,238	4,061	23,243	7,726	8,995
\$25,000 under \$30,000.....	13,787	26,388	2,610	3,385	11,262	23,004
\$30,000 under \$40,000.....	18,183	35,328	6,778	9,933	11,800	25,395
\$40,000 under \$50,000.....	23,549	56,371	7,461	16,049	16,197	40,322
\$50,000 under \$75,000.....	36,322	133,285	16,037	36,268	20,683	97,017
\$75,000 under \$100,000.....	26,783	113,504	16,639	34,680	11,729	78,824
\$100,000 under \$200,000.....	40,017	283,813	23,115	86,180	19,239	197,633
\$200,000 under \$500,000.....	15,151	260,239	8,982	83,610	7,576	176,628
\$500,000 under \$1,000,000.....	3,447	149,615	1,787	44,112	2,026	105,503
\$1,000,000 or more.....	2,021	259,974	762	58,713	1,425	201,261

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

tion 6. For partnerships, the amount of business expense is reported separately on Schedule E and the amount of business expenses claimed for partnerships is shown in Table 1.4.

Child and Dependent Care Credit

Tax Law for 1982 brought three major changes to the child and dependent care credit provisions. The percent of employment-related expenses allowable for the credit increased for many individuals; the maximum amount against which the percent could be applied increased; and expenditures for out-of-home noninstitutional care for disabled dependents were made eligible for the credit.

Prior to 1982 the maximum allowable employment-related expenses were limited to \$2,000 for one qualifying individual and \$4,000 for two or more. Twenty

percent of allowable expenses could be taken as a credit. Beginning in 1982, the employment-related expense limits increased to \$2,400 for one qualifying individual and \$4,800 for two or more. At the same time, the percent of qualifying expenses which could be credited was raised from 20 percent to 30 percent for individuals with adjusted gross income of \$10,000 or less. This rate was reduced by one percent for each \$2,000 increment of adjusted gross income up to \$28,000. The credit remained at 20 percent for individuals with adjusted gross income of \$28,000 or more.

Qualifying individuals continued to include those qualified under prior law. However, unlike the previous requirements, which limited qualifying individuals for out-of-home noninstitutional care to dependents under 15 years of age, the 1982 changes added disabled dependents of any age who regularly spent at least eight hours a day in the taxpayer's home as qual-

ifying individuals for such out-of-home care. For further information on the number of returns and the amount of the child care credit claimed by size of adjusted gross income, see Table 3.3.

Contributions Deduction for Nonitemizers

For Tax Year 1982, individuals who did not itemize deductions could deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could deduct charitable contributions from their adjusted gross income only if they itemized their deductions. The number of returns showing this deduction and the amount reported is shown in Table H and Table 1.6.

Credit for Federal Tax on Certain Gasoline, Fuel and Lubricating Oil

For Tax Year 1982 operators of certain taxicabs providing certain taxicab services were added to the list of groups eligible to receive a refund or credit of the total Federal excise tax on gasoline and other motor fuels. Table 3.5 shows the number of returns and the amount of credit for gas, fuel and lubricating oil by size of adjusted gross income.

Deduction for Expense of Living Abroad

For those taxpayers with foreign earned income, the deduction for excess foreign living costs, the hardship area camp exclusion, and the exclusion of income earned abroad by employees of qualified charitable organizations were repealed for tax years beginning after December 31, 1981. However, beginning in 1982, these taxpayers could exclude from gross income up to \$75,000 of their foreign earned income if their tax home was abroad and they were either: (1) U.S. citi-

zens and bona fide residents of a foreign country or countries for an uninterrupted period that included a tax year, or (2) U.S. citizens or resident aliens who were physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months, (previously, 510 days of any 18 consecutive months). In the case of a joint return, a husband and wife could each qualify for the exclusion, therefore, allowing a maximum exclusion of \$150,000 for married couples.

In addition to the foreign earned income exclusions, taxpayers could deduct excess housing expenses that met certain criteria. For 1981 expense was defined as 20 percent of the sum of total housing costs and other allowable foreign expenses. This amount could be deducted from a taxpayer's worldwide earned income. Beginning in Tax Year 1982, the base amount for determining the deduction for excess housing expenses was changed. If the housing costs were paid or provided for by the employer, the new allowable deduction was the excess of taxpayers' reasonable housing expenses over 16 percent of the annual salary of a U.S. Government employee in step 1 of grade GS-14 (\$39,689 for 1982). Housing costs, when not provided by the employer, were also deductible from gross income to the extent that foreign earned income was greater than the \$75,000 maximum exclusion. Unused portions of the deduction were eligible to be carried over to the next year to the extent that the taxpayer received foreign earned income in that year.

The 1981 Act continued to allow the exclusion of the value of employer-provided meals and lodging if an individual was required, as a condition of employment, to live in a "camp" provided by an employer in a foreign country. The number of returns and amount of exclusion of foreign earned income and amount of deduction for housing costs by size of adjusted gross income are shown in Table 1.4.

Table G.--Number of Returns, Adjusted Gross Income and Tax Data by State, 1982

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

State	Number of returns	Adjusted gross income	Income Tax		State	Number of returns	Adjusted gross income	Income Tax	
			Total	Average 1/				Total	Average 1/
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
United States, total	95,337,432	1,852,135,405	277,597,290	3,604	Missouri	1,973,453	36,542,234	5,477,439	3,440
Alabama	1,389,520	23,814,637	3,215,379	2,927	Montana	335,223	5,424,566	773,100	2,984
Alaska	225,374	5,724,633	1,061,385	5,608	Nebraska	660,387	11,348,687	1,664,935	3,121
Arizona	1,166,958	21,472,442	2,944,043	3,179	Nevada	405,003	7,801,889	1,206,118	3,665
Arkansas	818,008	12,801,328	1,715,450	2,687	New Hampshire	423,600	7,976,557	1,187,607	3,419
California	10,627,477	219,427,063	31,873,895	3,729	New Jersey	3,493,939	75,061,268	11,993,693	4,098
Colorado	1,356,269	27,897,040	4,263,095	3,844	New Mexico	543,829	9,285,126	1,313,746	3,151
Connecticut	1,466,577	32,813,502	5,565,180	4,541	New York	7,208,004	151,962,785	23,048,397	3,852
Delaware	259,346	5,256,507	787,992	3,723	North Carolina	2,372,880	40,013,158	5,287,682	2,780
District of Columbia	310,429	6,278,122	1,037,106	4,091	North Dakota	278,858	4,663,816	702,527	3,118
Florida	4,499,380	83,039,759	12,907,680	3,565	Ohio	4,343,283	82,803,052	12,209,794	3,473
Georgia	2,190,895	39,234,368	5,433,835	3,100	Oklahoma	1,279,435	25,431,657	4,045,313	3,905
Hawaii	443,969	8,266,617	1,111,898	3,105	Oregon	1,081,659	19,202,352	2,559,900	3,003
Idaho	358,685	5,860,737	756,046	2,690	Pennsylvania	4,856,168	91,125,274	13,585,728	3,446
Illinois	4,744,853	97,684,733	15,576,481	4,039	Rhode Island	407,445	7,263,985	1,015,459	3,069
Indiana	2,164,265	39,984,323	5,913,728	3,414	South Carolina	1,199,188	19,956,082	2,548,665	2,690
Iowa	1,161,328	20,625,407	3,029,452	3,238	South Dakota	276,780	3,845,546	552,435	2,583
Kansas	994,045	19,102,380	2,971,115	3,658	Tennessee	1,774,802	30,170,139	4,311,319	3,073
Kentucky	1,307,561	22,651,744	3,196,125	3,083	Texas	6,265,743	129,674,346	21,969,829	4,345
Louisiana	1,629,459	31,998,251	5,106,220	3,932	Utah	554,682	10,357,851	1,282,952	2,927
Maine	463,873	7,396,239	962,295	2,616	Vermont	213,930	3,406,291	462,681	2,689
Maryland	1,897,632	40,662,278	6,087,444	3,877	Virginia	2,269,504	45,864,819	6,711,498	3,589
Massachusetts	2,576,063	51,224,300	7,850,047	3,686	Washington	1,777,471	35,811,926	5,486,773	3,804
Michigan	3,526,172	70,588,591	10,271,107	3,634	West Virginia	663,858	12,169,074	1,775,950	3,331
Minnesota	1,713,421	32,893,015	4,557,952	3,274	Wisconsin	1,936,117	35,561,896	4,874,712	3,139
Mississippi	861,622	13,530,929	1,825,235	2,786	Wyoming	213,270	4,369,704	723,725	4,192

1/ Actual dollars

NOTE: Detail does not add to total which includes data for returns by U.S. citizens living abroad, U.S. citizens with APO or FPO addresses, and residents of Puerto Rico.

Deduction for Working Married Couples

As a result of the 1981 Act, a deduction in arriving at adjusted gross income was allowed two-earner married couples filing joint returns for tax years beginning after 1981.

The provisions included a phase-in of the deduction for 1982. For this one year, it was equal to five percent of the lesser of (1) \$30,000 or (2) "earned income" of the spouse with the lesser earnings.

"Earned income" for purposes of the deduction meant income, such as wages, salaries and, in general, other income received for personal services rendered. It also took into account the net earnings or ordinary gain from the sale or licensing of property personally created by the taxpayer. Specifically excluded were pensions and annuities, distributions from individual retirement arrangements, deferred compensation payments, and wages received by an individual employed by his or her spouse. The number of returns claiming the deduction for working married couples and the amount deducted by adjusted gross income is provided in Table 1.4. Also, see Schedule W in Section 6.

Dividend Exclusion

The one-time \$200 (\$400 if a joint return was filed), combined interest and dividend exclusion for Tax Year 1981 was eliminated for Tax Year 1982. Instead, for Tax Year 1982, taxpayers could exclude up to \$100 of qualifying dividends (\$200, if filing a joint return, regardless of which spouse received the income). For additional information on the number of returns and amount of qualified dividends which were excluded by size of adjusted gross income, see Table 1.4.

Individual Retirement Arrangements

The 1981 Act introduced substantial changes applicable to contributions to an individual retirement arrangement (IRA) and to the deduction of these contributions. Starting with 1982, allowable contributions and deductions were increased, the privilege of setting

up IRA's was extended to participants in employer-sponsored plans, deductible contributions to a "spousal" IRA were liberalized, and voluntary contributions by an employee to a qualified employer plan were made deductible by the employee under certain conditions. Descriptions of the specific provisions in the 1982 changes are listed below:

(1) The provision which denied deductible contributions to an IRA by individuals who also were active participants in an employer-sponsored plan was repealed. For this purpose, employer plans included government plans and tax-sheltered annuity plans in the case of employees of charitable and educational organizations. In addition, in the case of self-employed individuals who were also participating in self-employed retirement (Keogh) plans, the same income could be used to create IRA's as was used to contribute to Keogh plans (see Self-Employed Retirement Plan Adjustment later in this section).

(2) As a result of the 1982 change, the limitations on the deduction for contributions to an IRA (used in arriving at adjusted gross income) was raised. The new limitation was equal to the lesser of \$2,000 or the entire amount of an employee's annual gross taxable income. Previously, the amount deductible was limited to the smallest of \$1,500, 15 percent of an individual's annual earned income, or the amount actually contributed. If husband and wife each worked, the new limitations continued to be applied to each spouse separately.

(3) Voluntary cash contributions to an employer-sponsored plan that permitted such contributions were deductible for 1982 for the first time, subject to a \$2,000 annual limitation. However, if the employee made such a contribution in addition to a contribution to an IRA, the IRA deduction could not exceed the \$2,000 reduced by the amount of the voluntary contribution, and

(4) Beginning with 1982, revised rules were set forth for "spousal" IRA deductions claimed on joint returns. These rules allowed a taxpayer to establish a spousal IRA for a nonworking spouse and to claim a

Table H.--Form 1040EZ Returns: Adjusted Gross 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		Interest received		Contributions deduction for nonitemizers	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	14,803,324	103,783,423	14,753,401	103,456,989	4,110,693	326,434	3,067,055	62,666
Under \$5,000.....	7,093,609	16,712,225	7,043,686	16,591,107	1,698,519	121,118	814,170	15,058
\$5,000 under \$10,000.....	3,921,327	29,036,800	3,921,327	28,957,026	1,113,901	79,774	1,018,947	20,751
\$10,000 under \$15,000.....	2,138,104	26,298,484	2,138,104	26,247,942	639,646	50,542	634,360	13,725
\$15,000 under \$20,000.....	1,108,811	18,916,089	1,108,811	18,870,139	389,640	45,950	394,633	8,606
\$20,000 under \$25,000.....	400,294	8,858,169	400,294	8,840,568	191,713	17,601	157,908	3,427
\$25,000 under \$30,000.....	114,301	3,085,551	114,301	3,076,567	60,476	8,984	36,959	847
\$30,000 or more.....	*26,878	*876,105	*26,878	*873,639	*16,798	*2,466	*10,078	*252

Size of adjusted gross income	Taxable income		Total income tax		Overpayment refunded		Balance due	
	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	13,364,532	89,553,448	9,692,694	11,176,710	13,922,102	3,647,799	543,191	134,860
Under \$5,000.....	5,654,817	10,239,572	1,982,979	199,647	6,644,115	1,158,057	119,814	9,864
\$5,000 under \$10,000.....	3,921,327	25,094,722	3,921,327	2,347,456	3,736,517	1,145,090	179,818	41,699
\$10,000 under \$15,000.....	2,138,104	24,146,655	2,138,104	3,220,411	2,013,249	684,048	124,855	25,841
\$15,000 under \$20,000.....	1,108,811	17,798,672	1,108,811	2,905,558	1,043,862	419,987	64,949	22,107
\$20,000 under \$25,000.....	400,294	8,454,448	400,294	1,640,910	366,696	175,555	33,598	29,362
\$25,000 under \$30,000.....	114,301	2,970,403	114,301	652,455	94,144	54,713	*16,798	*5,899
\$30,000 or more.....	*26,878	*848,975	*26,878	*210,273	*23,519	*10,349	*3,359	*87

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

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

deduction, subject to limitations, for the cash amounts paid into the account on behalf of the spouse. The maximum amount deducted was limited to the lesser of \$2,250 or 100 percent of the individual's earned income for the year. Moreover, the deduction for either the working or non-working individual's IRA could not exceed \$2,000. Under prior law, in the case of spousal IRA's, the limitation on the deduction was the smallest of \$1,750, 15 percent of the working individual's annual earned income, or, if the contributions to the IRA and spousal IRA were unequal, the smaller contribution multiplied by two.

Table 1.4 shows detailed information on the number of returns and amount of deduction for individual retirement arrangements by size of adjusted gross income.

Investment Tax Credit

Provisions of both the 1981 ERTA and the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) had the effect of increasing the amount of investment credit which could be claimed. The 1981 ERTA introduced the Accelerated Cost Recovery System (ACRS) for accelerating depreciation on assets placed in service after 1980 and this necessitated certain conforming changes to the investment credit. Previously, the credit was based on the useful life of an asset. As a result of ACRS, the credit was based instead on the statutory "recovery period." Thus, for five-year or ten-year property and for fifteen-year public utility property, 100 percent of the cost was qualified for the regular 10-percent investment credit. For three-year property, 60 percent of the cost was qualified.

The 1982 TEFRA increased the amount of credit that could be claimed for any one year. The investment credit earned by a taxpayer could be used to reduce income tax up to certain limits. The limitation for 1982 only was \$25,000, plus 90 percent of the tax liability in excess of \$25,000. For 1981, the credit was limited to \$25,000 plus 80 percent of the tax in excess of \$25,000. Certain types of business investments, such as those in business energy property, had different limitations.

The credit which had been claimed on property prematurely disposed of was subject to "recapture" ("tax from recomputing prior year investment credit" in the statistics). Prior to ERTA, tax for the year of disposition had been increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. These rules continued to apply to current dispositions of property that was placed in service before 1981. However, for property placed in service after 1980, ERTA provided that for each full year an asset was held before its disposition, the maximum investment credit recaptured was determined by reference to the original credit percentage claimed (generally 10 percent). For each successive year the property was held, the recapture of the original credit was effectively reduced by two percent.

The 1981 Act increased the cost of used property eligible for credit from \$100,000 to \$125,000 for 1981 through 1984. For married persons filing separate returns, the maximum amount was increased from \$50,000 to \$62,500 if each spouse placed used property in service.

Expenditures for the "substantial" rehabilitation of buildings incurred after 1981 were eligible for a larger investment credit than previously. The new law provided for a special investment credit for rehabilitating or reconstructing industrial or commercial buildings that were at least 30 years old and of certified historic structures (for which rapid amortization had not been elected). The new credit was equal to 15, 20, or 25 percent of such "qualified investment," de-

pending upon the age of the structure and whether it was a residential rental structure or a nonresidential certified historic structure.

The number of returns and amount of investment credit for 1982 by size of adjusted gross income is shown in Table 3.3.

Jobs Tax Credit

The targeted jobs credit, scheduled to terminate at the end of 1981, was extended for another year. Furthermore, four changes to the definitions of the nine targeted groups were made. They were:

(1) The target group of youth participating in cooperative education programs was limited to those who were from an economically disadvantaged family,

(2) Work incentive registrants, previously covered by the credit for work incentive program (WIN), were added to the target group. Thus, those who claimed a WIN credit in 1981 for first-year wages were entitled to claim a targeted jobs credit for second year wages under the jobs credit provision. The WIN credit, available in 1981, was repealed for 1982,

(3) Some Comprehensive Employee Training Act (CETA) employees were included in the target group if they were involuntarily terminated after December 31, 1980, and began work between August 13, 1981, and December 31, 1982, and

(4) The exclusion of Vietnam veterans over 35 years old who would otherwise qualify for this target group was repealed.

Table 3.3 provides additional information on the number of returns and amount of the tax credit claimed by size of adjusted gross income.

Rental of Dwellings to Families

Under past law, rental of a dwelling to a family member or to someone having an interest in the unit, even at its fair rental value, was deemed a personal use of the unit. This meant a taxpayer could not deduct a net loss from such a rental. For Tax Year 1982 changes in the tax law allowed individuals to rent a dwelling at its fair market value to a member of the taxpayer's family without the transaction being considered a personal use of the property. Also, renting a residence to someone having an interest in the property was no longer considered a personal use of the property providing the rental was under a shared equity financing agreement, a long-term financial arrangement that entitles one of the co-owners to occupy the dwelling as a principle residence. Change in rent net income less loss from 1981 to 1982 which includes deductions for rental of dwellings to families is shown in Table A.

Self-Employed Retirement (Keogh) Plan Adjustment

Beginning with Tax Year 1982 the maximum deduction allowable for annual contributions to a self-employed retirement plan (Keogh) was increased from the prior maximum contribution of \$7,500. For 1982, it was the lesser of \$15,000 or 15 percent of the taxpayer's net self-employed earned income for owner-employees. Self-employed individuals who were not owner-employees were not subject to a dollar limit for deductions. However, if such individual's adjusted gross income did not exceed \$15,000, the taxpayer could take a minimum deduction of the lesser of \$750 or 100 percent of net self-employed earned income.

Additionally, for 1982 self-employed taxpayers who were participants of Keogh plans could deduct payments to individual retirement plans under the same limitations as other taxpayers. For information on the number of returns and amounts deducted for Keogh plan contributions, see Table 1.4.

Tax Rate Reductions

The 1981 Act provided for a series of four specific tax cuts to take effect in Tax Years 1981 through 1984. Beginning for Tax Year 1985, the tax brackets will be revised annually to reflect the rise in the cost of living. The second stage of tax cuts introduced by this Act revised all of the tax rate schedules for Tax Year 1982. Tax rates in most brackets were reduced by 10 percent. However, the maximum marginal tax rate was lowered from 70 percent to 50 percent, a 28.5 percent reduction. Tax rate reductions for 1982 were built into the Tax Tables and the Tax Rate Schedules [3].

Table A shows an increase of nearly \$80 billion in adjusted gross income and a decrease of nearly \$10 billion in income tax before credits. The decrease in taxes is due in part to the tax rate reductions discussed above.

Unemployment Compensation

Provisions in the 1982 TEFRA decreased the amount of unemployment insurance income that could be excluded from adjusted gross income. Beginning for 1982 the "base amount" or excludible amount was \$12,000 (\$18,000 for married taxpayers filing jointly). Previously the amounts that could be excluded were \$20,000 and \$25,000, respectively.

Table 1.4 provides information on the number of returns with gross unemployment compensation and returns with unemployment compensation in adjusted gross income along with the respective amounts of compensation. As a result of this change, the percent of returns on which unemployment income was reported and on which unemployment income was also reported in adjusted gross income rose from 27 percent for 1981 to 53 percent for 1982. Furthermore, the average amount of unemployment compensation in adjusted gross income rose from \$276 for 1981 to \$702 for 1982. Part of this increase may be due to an overall increase in unemployment insurance payments.

Laws Repealed for 1982

In addition to changes in the law described above, some provisions were repealed for the 1982 Tax Year. Two of these were:

(1) Maximum Tax: Beginning for Tax Year 1982, the maximum tax on "personal service" income was repealed. Formerly, for certain taxpayers, the Internal Revenue Code provided for a maximum rate of 50 percent on "personal service" income. Meanwhile, other income was taxed at a maximum rate of 70 percent. The reduction of tax rates for 1982 authorized by ERTA resulted in all sources of income being taxed at a maximum marginal rate of 50 percent.

(2) Alternative Tax: The alternative method of tax computation on Schedule D, Capital Gains and Losses, made it possible for certain taxpayers to reduce their "tax generated" from the regular tax computation. To benefit from this tax computation, the taxpayer must have had long-term gains in excess of short-term losses

from the sale of capital assets between June 9, 1981, and December 31, 1981. Income subject to the alternative tax was computed as the lesser of (1) the net capital gain for the year, or (2) the net capital gain for the year taking into account only gains or losses from sales or exchanges between June 9, 1981, and December 31, 1981.

ADMINISTRATIVE IRS CHANGES

In addition to changes in the law listed above, the IRS implemented some administrative changes for Tax Year 1982 which were designed to ease the filing burden for taxpayers. The two major changes are described below.

Form 1040 EZ

Between 1961 and 1981, individual taxpayers had the choice of filing either a long Form 1040 or a shorter Form 1040A. However, beginning in Tax Year 1982, certain taxpayers had a third option of an even simpler Form 1040EZ. (See Section 6.) Taxpayers could use Form 1040EZ only if their filing status was single and their taxable income was less than \$50,000. In addition, taxable income could only consist of salaries, wages, tips and interest of \$400 or less. Furthermore, a taxpayer could not claim any exemptions for age, blindness, or dependents. Table H shows the number of returns and tax amounts for selected items reported on 1040EZ returns.

Request for Extension of Time to File

Starting with Tax Year 1982, taxpayers could obtain an automatic four month extension in which to file their tax returns. Previously, the automatic extension was for two months. To apply for the automatic extension taxpayers had to file Form 4868. This Form is shown in Section 6 of this report.

References

- [1] See also, Epstein, Marshall, "Preliminary Income and Tax Statistics for 1982 Individual Income Tax Returns," Statistics of Income Bulletin, Winter 1983-84
- [2] See also, U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Volume 63, Number 7, July 1983, pages 5-14
- [3] See also, Statistics of Income, 1979-1982, Marginal Tax Rates, Individual Income Tax Returns
- [4] See also, Wilson, Robert A. and Oh, H. Lock, "Individual Income by ZIP Code Area, 1969 and 1979," Statistics of Income Bulletin, Spring 1983

Section 2

Sources of the Data, Description of the Sample and Limitations of the Data*

SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was selected after revenue processing but before audit examination. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1983. The total sample of 88,277 returns was selected from a population of 95,608,582 returns.

A comparison of the population count in Table I with the total estimated population shown in the national tables of this report will disclose a difference. This difference is about 271,000 returns and is partially a result of returns being excluded from the national tables because they contained no income information.

All returns processed during 1983 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. However, a small percentage of returns were not identified as tentative or amended until after sampling. These returns were also excluded from the national tables in this report, thereby contributing to the difference between the population count and the total estimated population.

The estimates in this report are intended to represent all returns filed for Income Year 1982. While about 98 percent of the returns processed during Calendar Year 1983 were for Income Year 1982, a few were for noncalendar years ending during 1982 and 1983 and some were returns for prior years. Returns for prior years were used in place of 1982 returns received and processed after December 31, 1983. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1983.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits [1].

SAMPLE DESIGN AND SELECTION CRITERIA

The Statistics of Income sample for individual returns has been completely redesigned for Tax Year 1982 estimates. The previous design used the larger

of adjusted gross income/deficit (AGI) or of specific income items and size of business plus farm receipts. The current design is based on the larger of total income or total loss amounts as well as the size of business plus farm receipts. The return amounts from as many as 19 variables are used to derive the total income and total loss amounts. Of these variables, the ones with amounts greater than or equal to zero are summed to obtain total income and the amounts less than zero are summed to arrive at total loss. The definition of business plus farm receipts is identical for both designs, but the current design stratum limits are raised. This has been done so that fewer returns in the population would have been assigned to sample strata based primarily on the size of business plus farm receipts.

The current design stratifiers are highly correlated to AGI which is the main variable used to classify estimates in this report. Therefore, with only a few exceptions, the current design separated the population into sample strata such that within stratum variances for AGI were smaller than in the former design.

The number of sample strata has been increased in the current design to 29 (up from 21 in the former design). This results in better control over the total sample size, as well as obtaining the expected sample numbers from certain sub-populations. Thus, the total costs of processing the sample remained within the bounds of the planned budget. Forms 1040, 1040A and 1040EZ returns filed and processed into the Internal Revenue Service's Individual Master File System at the National Computer Center during 1983 were stratified by computer into sample strata. These sample strata were based on: the presence or absence of Schedule C, Profit or Loss from Business or Profession; Schedule F, Profit or Loss from Farm; the larger of total income or total loss as described above; and size of business plus farm receipts.

Returns were then selected from the sample strata using two methodologies. One of these methods used certain ending digits of the Social Security Number (SSN) but the primary method used ending digits of random numbers generated from transformations of the SSN. The new design, including both methodologies, resulted in sampling rates from 0.02 percent to 100 percent.

Table I contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total Forms 1040, 1040A and 1040EZ for each State. The sampling rates of each State Group were identical. Therefore, all States, regardless of size, were subjected to the same set of rates. This resulted in Vermont having the smallest total sample of 134 returns and California having the largest at 11,528 returns.

*Ray Shadid designed the sample and prepared the analytical material in this section. Dan Trevors coordinated the processing of the data in the service centers.

Table I.—Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1982

Description of the sample strata	Number of returns					
	United States totals ¹		State Group A ²		State Group C ³	
	Population count (1)	Sample count (2)	Population count (3)	Sample count (4)	Population count (5)	Sample count (6)
Grand total	95,608,582	88,277	6,403,556	5,688	89,205,026	82,589
Form 1040 returns only with adjusted gross income of \$200,000 and over with no income tax after credits and no additional tax for tax preferences, total ¹	340	340	15	15	325	325
Form 1040 returns only with combined Schedule C (business or profession) net profit or net loss of \$200,000 and over, total	12,884	12,884	770	770	12,114	12,114
Larger of total income amounts and total loss amount and Size of business plus farm receipts						
Forms 1040A, 1040EZ and 1040 without Schedules C and F total	82,871,444	34,055	5,400,535	1,965	77,470,909	32,090
Under \$20,000	52,207,778	10,451	3,508,871	696	48,698,807	9,755
\$20,000 under \$50,000	26,259,266	7,806	1,652,660	482	24,606,606	7,324
\$50,000 under \$100,000	3,708,264	3,767	205,168	215	3,503,096	3,552
\$100,000 under \$200,000	534,079	2,118	26,290	120	507,789	1,998
\$200,000 under \$500,000	136,679	2,528	6,288	115	130,391	2,413
\$500,000 under \$1,000,000	18,263	2,720	838	131	17,425	2,589
\$1,000,000 under \$2,000,000	4,917	2,467	240	126	4,677	2,341
\$2,000,000 under \$5,000,000	1,769	1,769	58	59	1,710	1,710
\$5,000,000 and over	429	429	21	21	408	408
Forms 1040 only with Schedule F (Farm) attached, but without Schedule C, total	2,211,368	10,131	202,780	924	2,008,588	9,207
Under \$20,000	1,008,877	3,506	101,162	356	907,715	3,150
\$20,000 under \$50,000	924,877	3,496	78,288	304	846,589	3,192
Under \$50,000	202,048	892	17,251	74	184,797	818
\$50,000 under \$100,000	52,116	408	4,354	43	47,762	365
Under \$100,000	18,749	409	1,374	35	17,375	374
\$100,000 under \$200,000	3,348	546	251	46	3,097	500
Under \$200,000	918	439	65	31	853	408
\$200,000 under \$500,000	329	329	25	25	304	304
Under \$500,000	106	106	10	10	96	96
\$500,000 under \$1,000,000						
Under \$1,000,000						
\$1,000,000 under \$2,000,000						
Under \$2,000,000						
\$2,000,000 under \$5,000,000						
Under \$5,000,000						
\$5,000,000 and over						
Under \$5,000,000						
Forms 1040 only with at least one Schedule C attached, total	10,512,546	30,867	799,456	2,014	9,713,090	28,853
Under \$20,000	4,587,214	6,365	368,806	496	4,218,408	5,869
\$20,000 under \$50,000	4,426,486	7,023	331,685	541	4,094,801	6,482
Under \$50,000	1,143,387	3,391	77,693	234	1,065,694	3,157
\$50,000 under \$100,000	270,484	2,613	16,792	152	253,692	2,461
Under \$100,000	68,833	3,908	3,676	209	65,157	3,699
\$100,000 under \$200,000	11,490	4,568	564	228	10,926	4,340
Under \$200,000	3,292	1,639	163	77	3,129	1,562
\$200,000 under \$500,000	1,118	1,118	65	65	1,053	1,053
Under \$500,000	242	242	12	12	230	230
\$500,000 under \$1,000,000						
Under \$1,000,000						
\$1,000,000 under \$2,000,000						
Under \$2,000,000						
\$2,000,000 under \$5,000,000						
Under \$5,000,000						
\$5,000,000 and over						
Under \$5,000,000						

¹Three State Groups (A, B and C) were available for use in the 1982 sample design, however, State Group B was empty.

²State Group A contains Washington, D.C. and the following 16 States; Alaska, Delaware, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont, West Virginia and Wyoming.

³State Group C includes the remaining States that are not contained in State Group A and Puerto Rico, the Office of International Operations and APO/FPO addresses.

⁴This population total includes 79 Form 1040 returns that have alternative minimum tax of other than zero.

Table J.--Estimated Number of Returns for Selected Estimates of the Coefficient of Variation (CV) by Size of Adjusted Gross Income/Deficit, 1982

[Cells are estimated number of returns]

Coefficient of variation (CV) (percent)	Size of adjusted gross income/deficit						
	Under \$20,000 ¹	\$20,000 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
0.7.....	101,861,000	(²)	(²)	(²)	(²)	(²)	(²)
0.8.....	77,987,300	(²)	(²)	(²)	(²)	(²)	(²)
0.9.....	61,619,600	(²)	(²)	(²)	(²)	(²)	(²)
1.0.....	49,911,900	33,587,200	(²)	(²)	(²)	(²)	10,000
1.1.....	41,249,500	27,758,000	(²)	(²)	(²)	(²)	8,300
1.2.....	34,661,000	23,324,400	(²)	(²)	(²)	(²)	6,900
1.3.....	29,533,700	19,874,100	(²)	(²)	(²)	33,900	5,900
1.4.....	25,465,300	17,136,300	5,026,700	(²)	(²)	29,200	5,100
1.5.....	22,183,100	14,927,600	4,378,800	(²)	235,700	25,500	4,400
1.7.....	17,270,600	11,621,900	3,409,100	876,000	183,500	19,800	3,500
2.0.....	12,478,000	8,396,800	2,463,100	632,900	132,600	14,300	2,500
3.0.....	5,545,800	3,731,900	1,094,700	281,300	58,900	6,400	1,100
4.0.....	3,119,500	2,099,200	615,800	158,200	33,200	3,600	630
5.0.....	1,996,500	1,343,500	394,100	101,300	21,200	2,300	400
7.0.....	1,018,600	685,500	201,100	51,700	10,800	1,200	200
10.0.....	499,100	335,900	98,500	25,300	5,300	570	100
20.0.....	124,800	84,000	24,600	6,300	1,300	140	30
30.0.....	55,500	37,300	10,900	2,800	590	60	10
35.0.....	40,700	27,400	8,000	2,100	430	50	8
40.0.....	31,200	21,000	6,200	1,600	330	40	6
50.0 ³	20,000	13,400	3,900	1,000	210	20	4

¹Use this column for estimated number of returns which are not classified by size of adjusted gross income/deficit.

²The estimated number of returns is greater than the total population.

³Estimates with CV's of 50 percent have standard deviations which are about one-half as large as the estimates themselves.

The total sample was allocated to sample strata so that the estimates in the higher income classes of this publication would be more reliable. A return was assigned to one of the sample strata when the computer generated amounts for the larger of total income or total loss and size of business plus farm receipts both fit into the boundaries of a sample stratum. These stratum upper and lower limits are shown in Table I.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 were computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from

each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. For estimates of this publication which do not have corresponding computed CV's, Table J can be used. These coefficients, applicable to frequencies only, are meant as a general guide when computed CV's are not available. Tables K and L contain computed CV's for many estimates of this report and were derived from using the sum-of-squares method.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from Table I.4, the amount estimate, X, for State Income Tax Refunds is \$4.997 billion and from Table K its related coefficient of variation, CV(X), is 1.53 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned}
 SE(X) &= X \cdot CV(X) \\
 &= (\$4.997 \text{ billion}) \cdot (0.0153) \\
 &= \$0.076 \text{ billion}
 \end{aligned}$$

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

where Y is the population value estimated by X. Based on these data, the interval estimate is from \$4.921 billion (4.997 - 0.076) to \$5.073 billion (4.997 + 0.076).

A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For these data, the resulting interval would be from \$4.845 billion to \$5.149 billion.)

Whenever a weighted frequency is less than 3, the estimate and, in most cases, its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (**) and by a dagger (+), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic. A dash in place of a coefficient of variation for which an estimate is shown indicates that all returns with that characteristic were selected at the 100 percent rate.

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statis-

tical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field of the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the return data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the IRS Data Center, additional computer tests were applied to each return record to determine the need for adjustments to the data. Also, as a further check on processing, the IRS Data Center conducted an independent reprocessing of a small subsample of the returns previously processed for the study [2].

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

References

[1] Dumais, Jim and Shadid, Ray, "Individual Statistics of Income: Advancing the Closeout Date," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 464-470.

[2] For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data see:

Schwartz, Otto, and Paris, David, "Statistics of Income Quality Management," 1984 Proceedings, American Statistical Association, Section on Survey Research Methods, (Forthcoming)

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Saffler, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received							
			Number of returns	Amount	Total		All savers interest				Taxable portion	
					Number of returns	Amount	Gross		Exclusion		Number of returns	Amount
							Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total	0.04	0.21	0.23	0.30	0.55	1.30	2.40	2.85	2.40	2.62	6.86	26.23
No adjusted gross income	3.59	2.12	5.98	7.09	4.32	5.64	22.46	24.61	22.46	24.68	56.44	70.57
\$1 under \$5,000	1.38	1.62	1.56	2.03	2.67	4.75	21.93	33.33	21.93	28.03	64.61	85.68
\$5,000 under \$10,000	1.38	1.41	1.59	1.69	2.30	3.89	14.74	17.35	14.74	17.49	46.99	59.91
\$10,000 under \$15,000	1.55	1.56	1.73	1.79	2.36	4.35	12.60	21.13	12.60	15.14	41.29	92.25
\$15,000 under \$20,000	1.86	1.86	2.01	2.06	2.53	5.24	11.69	14.55	11.69	14.44	31.01	40.06
\$20,000 under \$25,000	1.55	1.55	1.65	1.71	2.08	4.85	9.03	11.25	9.03	10.68	26.14	57.95
\$25,000 under \$30,000	1.71	1.71	1.80	1.85	2.10	5.19	8.20	9.77	8.20	9.75	25.10	34.51
\$30,000 under \$40,000	1.42	1.43	1.49	1.54	1.70	4.48	5.77	6.87	5.77	6.84	18.89	36.30
\$40,000 under \$50,000	2.14	2.12	2.24	2.26	2.32	5.63	6.12	7.28	6.12	7.06	17.05	39.22
\$50,000 under \$75,000	1.02	1.04	1.17	1.28	1.15	3.53	3.47	4.09	3.47	3.97	9.78	36.52
\$75,000 under \$100,000	2.87	2.83	3.19	3.37	2.95	6.08	5.88	6.31	5.88	6.31	15.51	32.92
\$100,000 under \$200,000	1.13	1.15	1.38	1.65	1.19	3.16	3.25	3.97	3.25	3.49	8.03	38.48
\$200,000 under \$500,000	1.05	1.10	1.32	1.73	1.08	2.63	2.88	5.44	2.88	3.03	6.69	60.92
\$500,000 under \$1,000,000	0.90	0.92	1.14	1.72	0.91	1.97	2.53	5.83	2.53	2.65	5.84	59.02
\$1,000,000 or more	0.57	0.34	0.70	1.00	0.57	0.68	1.66	2.31	1.66	1.74	3.41	23.07
Taxable returns, total	0.31	0.23	0.38	0.33	0.60	1.37	2.43	2.89	2.43	2.65	6.89	26.85
No adjusted gross income	12.97	3.95	16.02	10.55	12.45	7.52	52.72	54.40	52.72	56.91	39.40	38.65
\$1 under \$5,000	3.16	3.23	3.54	3.67	4.83	7.88	51.28	82.18	51.28	62.00	99.99	99.99
\$5,000 under \$10,000	1.65	1.69	1.88	1.98	2.69	4.49	17.48	21.04	17.48	21.04	55.47	70.26
\$10,000 under \$15,000	1.59	1.60	1.77	1.83	2.45	4.51	12.77	21.59	12.77	15.50	42.62	92.78
\$15,000 under \$20,000	1.88	1.88	2.03	2.08	2.58	5.35	11.77	14.73	11.77	14.63	31.16	40.08
\$20,000 under \$25,000	1.56	1.57	1.67	1.72	2.10	4.93	9.13	11.35	9.13	10.78	26.29	57.95
\$25,000 under \$30,000	1.72	1.72	1.80	1.86	2.11	5.23	8.21	9.80	8.21	9.78	25.10	34.51
\$30,000 under \$40,000	1.43	1.44	1.49	1.54	1.70	4.52	5.77	6.87	5.77	6.85	18.89	36.30
\$40,000 under \$50,000	2.15	2.13	2.24	2.27	2.33	5.68	6.14	7.30	6.14	7.09	17.05	39.22
\$50,000 under \$75,000	1.03	1.04	1.17	1.29	1.16	3.55	3.47	4.10	3.47	3.98	9.78	36.52
\$75,000 under \$100,000	2.87	2.84	3.19	3.38	2.96	6.10	5.88	6.31	5.88	6.31	15.51	32.92
\$100,000 under \$200,000	1.14	1.16	1.38	1.65	1.19	3.17	3.25	3.97	3.25	3.49	8.03	38.48
\$200,000 under \$500,000	1.05	1.10	1.32	1.73	1.08	2.64	2.88	5.44	2.88	3.03	6.69	60.92
\$500,000 under \$1,000,000	0.90	0.92	1.14	1.72	0.91	1.97	2.53	5.83	2.53	2.65	5.84	59.02
\$1,000,000 or more	0.57	0.34	0.70	1.00	0.57	0.68	1.66	2.31	1.66	1.74	3.41	23.07
Nontaxable returns, total	1.28	2.75	1.50	2.04	2.26	3.87	15.14	17.27	15.14	17.52	52.56	50.51

Footnote(s) at end of table.

Table K.—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Domestic and foreign dividends received						State income tax refunds		Alimony received	Business or profession			
	Total		Dividend exclusion		Dividends in adjusted gross income		Number of returns	Amount		Net profit		Net loss	
	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)
All returns, total	1.18	1.76	1.27	1.36	1.38	1.80	1.32	1.53	13.56	0.57	1.06	1.11	1.69
No adjusted gross income.....	7.97	5.74	8.63	11.72	10.20	5.78	14.81	10.51	40.19	7.77	7.59	4.10	3.77
\$1 under \$5,000.....	6.25	9.92	6.99	7.61	6.96	10.48	15.35	18.58	40.46	2.65	3.72	5.33	8.36
\$5,000 under \$10,000.....	4.76	7.89	5.14	5.72	5.42	8.23	9.64	13.66	31.23	2.41	3.18	4.70	7.80
\$10,000 under \$15,000.....	4.95	9.59	5.38	5.99	5.56	9.99	7.00	8.21	29.83	2.61	3.47	4.16	6.61
\$15,000 under \$20,000.....	4.80	9.40	5.25	6.04	5.56	9.78	6.12	8.00	41.95	2.85	3.99	4.27	6.70
\$20,000 under \$25,000.....	4.06	8.95	4.40	5.00	4.88	9.38	4.09	5.35	32.58	2.74	4.07	3.91	6.40
\$25,000 under \$30,000.....	3.98	8.77	4.27	4.87	4.73	9.20	3.76	4.84	41.97	3.04	4.68	4.24	7.02
\$30,000 under \$40,000.....	3.02	7.61	3.23	3.66	3.62	8.03	2.89	4.01	44.73	2.43	3.88	3.54	5.47
\$40,000 under \$50,000.....	3.51	8.68	3.75	4.12	4.08	9.03	3.73	4.59	72.22	3.45	4.89	4.22	5.95
\$50,000 under \$75,000.....	1.79	4.75	1.94	2.17	2.10	4.88	2.46	3.76	41.88	2.40	3.69	3.74	5.85
\$75,000 under \$100,000.....	3.46	7.96	3.68	3.93	3.69	8.08	5.33	7.08	83.85	4.34	5.38	6.55	7.59
\$100,000 under \$200,000.....	1.48	4.01	1.63	1.75	1.60	4.05	2.77	4.35	37.58	2.68	3.84	4.05	4.50
\$200,000 under \$500,000.....	1.22	3.15	1.31	1.40	1.27	3.16	2.62	5.49	68.35	2.12	1.75	2.84	2.61
\$500,000 under \$1,000,000.....	0.98	2.25	1.03	1.10	1.00	2.25	2.05	3.81	49.87	1.53	0.56	2.01	1.45
\$1,000,000 or more.....	0.60	0.81	0.62	0.66	0.61	0.81	1.18	1.55	19.59	1.32	0.18	1.60	0.54
Taxable returns, total	1.22	1.81	1.32	1.40	1.44	1.85	1.35	1.57	14.54	0.77	1.18	1.31	1.80
No adjusted gross income.....	13.14	10.61	13.48	13.60	13.91	10.62	25.45	17.72	0.00	35.13	7.94	19.73	9.05
\$1 under \$5,000.....	10.08	14.74	11.05	11.81	10.97	15.32	35.32	36.69	51.86	7.47	8.66	15.80	24.25
\$5,000 under \$10,000.....	5.58	9.04	5.99	6.66	6.31	9.44	15.09	18.84	33.61	3.60	4.61	6.85	11.44
\$10,000 under \$15,000.....	5.20	10.15	5.67	6.34	5.81	10.58	7.62	9.42	29.83	2.88	3.86	4.57	7.63
\$15,000 under \$20,000.....	4.90	9.63	5.37	6.17	5.66	10.02	6.31	8.38	46.15	2.95	4.16	4.48	6.94
\$20,000 under \$25,000.....	4.11	9.13	4.45	5.06	4.95	9.58	4.13	5.43	34.31	2.82	4.21	3.97	6.57
\$25,000 under \$30,000.....	4.01	8.84	4.30	4.90	4.76	9.29	3.79	4.89	41.97	3.08	4.79	4.28	7.12
\$30,000 under \$40,000.....	3.03	7.67	3.24	3.68	3.64	8.11	2.90	4.04	44.73	2.46	3.96	3.58	5.64
\$40,000 under \$50,000.....	3.53	8.74	3.77	4.15	4.11	9.10	3.75	4.63	72.22	3.48	4.96	4.27	5.92
\$50,000 under \$75,000.....	1.80	4.76	1.94	2.18	2.11	4.90	2.47	3.78	41.88	2.42	3.72	3.78	5.91
\$75,000 under \$100,000.....	3.47	7.98	3.68	3.94	3.70	8.10	5.34	7.11	83.85	4.35	5.40	6.58	7.65
\$100,000 under \$200,000.....	1.48	4.03	1.63	1.75	1.60	4.06	2.77	4.36	37.71	2.68	3.85	4.06	4.25
\$200,000 under \$500,000.....	1.22	3.16	1.31	1.41	1.27	3.17	2.62	5.50	68.35	2.13	1.75	2.84	2.63
\$500,000 under \$1,000,000.....	0.98	2.25	1.03	1.10	1.00	2.25	2.05	3.81	49.87	1.53	0.56	2.01	1.46
\$1,000,000 or more.....	0.60	0.81	0.62	0.66	0.61	0.81	1.18	1.55	19.59	1.32	0.18	1.61	0.54
Nontaxable returns, total	4.67	7.74	5.15	5.71	5.42	8.04	6.66	7.07	36.59	1.82	2.90	2.65	3.20

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm						Sales of capital assets								
	Net profit		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Returns with short-term capital gains or losses								
							Current-year gains less losses		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
All returns, total	1.71	2.68	1.07	1.69	4.84	11.49	2.67	24.12	6.03	14.96	4.00	4.86	3.34	8.56	
No adjusted gross income.....	10.91	13.54	3.20	3.42	31.96	53.46	14.51	27.07	19.44	15.62	23.93	11.29	13.43	11.51	
\$1 under \$5,000.....	5.89	15.13	4.61	7.28	26.55	31.72	19.74	70.65	25.78	41.96	27.86	41.56	24.50	35.71	
\$5,000 under \$10,000.....	4.16	5.81	4.34	6.77	17.07	26.90	15.87	55.27	42.38	42.81	27.94	28.97	20.67	30.42	
\$10,000 under \$15,000.....	5.81	6.40	4.04	6.06	18.59	43.67	14.28	59.20	27.68	44.98	21.64	32.38	16.97	33.27	
\$15,000 under \$20,000.....	5.73	7.44	4.23	6.35	16.93	28.52	12.01	44.94	24.68	29.90	19.00	22.81	14.14	21.18	
\$20,000 under \$25,000.....	5.44	7.69	4.08	6.88	14.87	43.48	10.88	76.38	27.32	77.78	15.86	21.97	14.12	60.58	
\$25,000 under \$30,000.....	6.20	8.49	4.64	7.14	13.39	26.82	10.32	71.82	29.34	35.90	15.97	33.56	12.99	26.69	
\$30,000 under \$40,000.....	6.04	8.55	4.02	6.14	10.64	21.47	7.44	48.99	17.47	36.53	10.97	21.16	9.20	22.52	
\$40,000 under \$50,000.....	8.29	11.39	5.50	8.59	14.28	46.03	7.66	999.99	17.49	21.66	10.91	27.48	9.61	13.48	
\$50,000 under \$75,000.....	7.46	10.62	5.38	7.85	8.41	22.06	4.25	62.75	9.64	24.94	6.23	12.33	5.46	16.90	
\$75,000 under \$100,000.....	11.22	16.02	8.80	10.16	16.54	44.91	5.72	50.89	13.61	41.11	8.96	16.41	7.07	25.89	
\$100,000 under \$200,000.....	9.89	15.38	5.33	6.40	10.93	46.09	3.06	118.42	7.03	12.35	4.88	9.32	3.91	8.55	
\$200,000 under \$500,000.....	11.12	22.47	4.78	5.67	12.54	52.15	2.22	59.10	5.40	15.73	3.57	6.22	2.96	9.08	
\$500,000 under \$1,000,000.....	7.58	16.27	3.57	4.68	15.08	55.86	1.52	18.87	4.13	8.19	2.46	5.29	2.14	4.86	
\$1,000,000 or more.....	4.21	8.54	2.06	1.38	14.32	89.12	0.80	3.74	2.36	5.09	1.19	1.65	1.25	2.77	
Taxable returns, total	2.20	3.22	1.41	1.99	4.98	11.85	2.79	34.28	6.48	16.83	4.16	5.16	3.52	9.68	
No adjusted gross income.....	26.91	25.01	24.35	15.05	87.22	0.11	16.18	37.16	30.71	37.92	24.45	8.79	19.32	20.44	
\$1 under \$5,000.....	17.03	18.82	19.10	31.07	49.30	64.17	35.36	348.05	66.11	74.08	44.68	54.30	54.43	42.03	
\$5,000 under \$10,000.....	6.46	8.77	6.48	9.73	19.11	30.85	21.15	75.72	80.26	73.50	29.96	39.09	28.28	45.84	
\$10,000 under \$15,000.....	7.38	7.90	4.54	6.54	19.21	44.32	16.12	98.38	32.70	40.29	23.66	36.31	19.65	26.68	
\$15,000 under \$20,000.....	6.52	8.94	4.48	6.79	16.96	28.57	12.64	47.84	25.83	32.76	19.94	25.21	14.91	23.19	
\$20,000 under \$25,000.....	5.84	8.60	4.19	6.67	15.14	44.68	11.12	75.76	28.27	78.27	16.48	23.71	14.35	61.38	
\$25,000 under \$30,000.....	6.51	9.19	4.69	7.23	13.39	26.82	10.51	72.10	31.75	40.29	16.30	33.95	13.27	27.92	
\$30,000 under \$40,000.....	6.08	8.63	4.05	6.16	10.69	21.48	7.51	58.31	17.74	37.10	11.01	21.17	9.32	23.54	
\$40,000 under \$50,000.....	8.44	11.65	5.57	8.64	14.29	46.03	7.73	920.44	17.69	22.84	11.02	27.87	9.72	13.93	
\$50,000 under \$75,000.....	7.56	10.84	5.41	7.89	8.43	22.06	4.26	67.24	9.82	25.27	6.24	12.39	5.54	17.17	
\$75,000 under \$100,000.....	11.35	16.28	8.86	10.39	16.54	44.91	5.73	50.87	13.74	41.47	8.97	16.46	7.10	26.04	
\$100,000 under \$200,000.....	9.97	15.59	5.36	6.45	10.93	46.09	3.07	117.19	7.04	12.42	4.89	9.36	3.91	8.59	
\$200,000 under \$500,000.....	11.14	22.52	4.79	5.70	12.56	52.16	2.22	53.52	5.42	15.80	3.58	6.24	2.96	9.20	
\$500,000 under \$1,000,000.....	7.61	16.31	3.57	4.68	15.08	55.86	1.52	18.45	4.13	8.21	2.46	5.31	2.14	4.93	
\$1,000,000 or more.....	4.21	8.54	2.06	1.38	14.32	89.12	0.80	3.77	2.37	5.11	1.19	1.66	1.25	2.77	
Nontaxable returns, total	3.22	5.13	2.17	2.84	20.82	21.23	9.47	26.17	14.96	22.40	14.45	13.61	10.76	14.99	

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets — Continued													
	Sales of capital assets reported on Schedule D — Continued								Net long-term capital gain in excess of net short-term capital loss					
	Returns with long-term capital gains or losses								Total		Excluded portion		Amount included in adjusted gross income	
	Current-year gains less losses		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term 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	Number of returns	Amount						
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	
All returns, total	1.88	2.04	6.51	11.02	1.90	1.45	3.54	8.31	1.82	1.45	1.82	1.45	1.82	1.45
No adjusted gross income.....	6.82	10.15	23.33	21.88	5.16	3.53	21.05	25.83	5.22	3.53	5.22	3.54	5.22	3.53
\$1 under \$5,000.....	11.48	41.63	38.46	55.62	10.24	12.41	22.85	36.11	9.73	12.15	9.73	12.15	9.73	12.15
\$5,000 under \$10,000.....	8.49	21.72	33.51	35.38	7.92	10.44	17.60	24.40	7.30	10.01	7.30	10.01	7.30	10.01
\$10,000 under \$15,000.....	7.71	44.04	31.38	51.01	7.26	10.72	15.34	48.29	6.92	10.59	6.92	10.60	6.92	10.59
\$15,000 under \$20,000.....	8.05	24.00	25.69	38.19	7.91	10.94	13.95	25.31	7.35	10.79	7.35	10.79	7.35	10.79
\$20,000 under \$25,000.....	7.09	16.91	24.02	37.90	7.07	10.83	12.37	29.44	6.54	9.91	6.54	9.91	6.54	9.91
\$25,000 under \$30,000.....	7.11	19.68	29.49	30.37	7.32	12.20	12.95	16.99	6.57	11.94	6.58	11.95	6.58	11.93
\$30,000 under \$40,000.....	5.18	17.02	23.57	36.49	5.48	9.87	9.50	22.03	5.00	9.22	5.00	9.22	5.00	9.22
\$40,000 under \$50,000.....	5.50	17.50	17.36	21.48	5.99	11.64	9.18	16.28	5.67	11.59	5.67	11.60	5.67	11.57
\$50,000 under \$75,000.....	3.01	7.97	11.03	31.75	3.28	6.05	5.69	23.61	3.08	6.08	3.08	6.08	3.09	6.08
\$75,000 under \$100,000.....	4.51	10.15	14.80	51.12	4.77	8.20	8.84	40.78	4.74	8.46	4.74	8.46	4.74	8.46
\$100,000 under \$200,000.....	2.12	5.64	7.01	18.18	2.31	4.42	4.81	16.61	2.30	4.52	2.30	4.52	2.30	4.52
\$200,000 under \$500,000.....	1.59	3.69	5.73	12.53	1.74	3.21	4.32	10.33	1.78	3.27	1.78	3.27	1.78	3.27
\$500,000 under \$1,000,000.....	1.13	2.25	4.53	11.19	1.19	2.00	3.96	9.12	1.23	2.02	1.23	2.02	1.23	2.02
\$1,000,000 or more.....	0.64	0.59	2.46	3.68	0.67	0.55	2.62	4.38	0.70	0.55	0.70	0.55	0.70	0.55
Taxable returns, total	1.99	1.90	7.00	12.57	2.09	1.52	3.72	8.20	1.98	1.52	1.98	1.52	1.98	1.52
No adjusted gross income.....	13.17	7.87	34.14	25.37	12.53	5.86	27.78	17.58	12.78	5.65	12.78	5.65	12.78	5.65
\$1 under \$5,000.....	24.78	33.38	87.69	85.60	24.79	24.86	49.08	61.21	22.23	24.32	22.23	24.32	22.23	24.33
\$5,000 under \$10,000.....	11.18	26.44	53.60	60.62	11.28	15.52	24.05	41.94	9.83	14.62	9.83	14.62	9.83	14.61
\$10,000 under \$15,000.....	8.44	21.63	33.10	38.29	8.16	12.63	16.99	21.12	7.67	12.32	7.67	12.33	7.67	12.32
\$15,000 under \$20,000.....	8.42	19.94	27.46	39.58	8.41	11.72	14.66	24.36	7.71	11.53	7.71	11.53	7.72	11.53
\$20,000 under \$25,000.....	7.28	17.22	25.01	39.80	7.34	11.22	12.70	30.58	6.77	10.27	6.77	10.27	6.77	10.27
\$25,000 under \$30,000.....	7.21	20.14	31.57	33.85	7.40	12.47	13.27	18.00	6.62	12.18	6.63	12.19	6.64	12.17
\$30,000 under \$40,000.....	5.22	17.39	24.07	38.08	5.54	10.06	9.57	22.34	5.04	9.37	5.04	9.37	5.04	9.37
\$40,000 under \$50,000.....	5.56	17.67	17.73	22.29	6.04	11.68	9.27	16.49	5.71	11.61	5.71	11.63	5.71	11.59
\$50,000 under \$75,000.....	3.02	7.96	11.16	32.71	3.29	6.08	5.72	24.15	3.09	6.11	3.09	6.11	3.10	6.11
\$75,000 under \$100,000.....	4.52	10.20	14.98	56.99	4.78	8.24	8.88	44.19	4.75	8.49	4.75	8.50	4.75	8.49
\$100,000 under \$200,000.....	2.12	5.65	7.02	18.24	2.32	4.43	4.82	16.70	2.31	4.53	2.31	4.53	2.31	4.53
\$200,000 under \$500,000.....	1.59	3.69	5.74	12.57	1.74	3.21	4.33	10.39	1.78	3.27	1.78	3.27	1.78	3.27
\$500,000 under \$1,000,000.....	1.13	2.25	4.53	11.40	1.19	2.00	3.97	9.41	1.23	2.02	1.23	2.02	1.23	2.02
\$1,000,000 or more.....	0.64	0.59	2.46	3.68	0.68	0.55	2.62	4.39	0.70	0.55	0.70	0.55	0.70	0.55
Nontaxable returns, total	5.80	27.19	17.58	22.50	4.65	4.81	11.61	23.68	4.69	4.89	4.69	4.89	4.69	4.88

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities					
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income		Fully included 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	Number of returns	Amount
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns, total	1.75	1.41	2.97	3.54	4.04	4.73	4.94	7.40	1.88	2.61	1.95	2.45	2.04	2.54
No adjusted gross income	5.77	3.46	28.55	41.75	6.73	6.93	10.60	12.88	19.43	14.96	20.96	16.54	22.93	17.62
\$1 under \$5,000	9.40	12.45	21.69	26.72	18.97	29.87	21.93	29.56	8.41	12.47	8.83	12.94	9.23	13.35
\$5,000 under \$10,000	7.14	9.77	14.85	18.01	14.35	22.57	17.73	25.57	4.88	6.36	5.00	6.08	5.12	6.20
\$10,000 under \$15,000	6.79	10.55	13.09	15.51	15.17	24.44	17.98	33.78	5.20	6.31	5.30	6.43	5.44	6.60
\$15,000 under \$20,000	7.11	10.09	11.86	13.91	13.71	24.90	18.93	28.82	5.76	7.80	5.88	7.47	6.07	7.68
\$20,000 under \$25,000	6.29	9.24	10.87	13.54	12.39	16.45	14.82	25.93	5.54	6.95	5.68	7.09	6.01	7.42
\$25,000 under \$30,000	6.38	13.19	10.64	13.41	14.64	20.90	20.73	31.43	6.18	9.51	6.51	8.72	6.78	9.08
\$30,000 under \$40,000	4.77	8.72	7.52	9.59	12.83	17.31	14.53	21.45	5.10	6.73	5.31	7.02	5.56	7.28
\$40,000 under \$50,000	5.36	10.61	7.85	9.65	12.03	16.67	14.32	26.62	6.59	9.56	7.03	10.08	7.34	10.19
\$50,000 under \$75,000	2.93	5.67	4.69	5.64	9.44	15.58	13.16	23.30	4.23	6.08	4.48	6.54	4.84	6.96
\$75,000 under \$100,000	4.55	7.83	7.12	8.10	11.69	18.36	15.14	24.77	8.48	31.68	8.94	12.97	9.78	14.28
\$100,000 under \$200,000	2.22	4.27	3.89	4.43	7.16	17.08	9.07	13.88	5.20	11.86	5.50	9.93	6.01	10.78
\$200,000 under \$500,000	1.71	3.08	3.58	3.93	5.10	7.45	6.30	8.73	4.41	12.87	4.62	8.96	4.97	9.19
\$500,000 under \$1,000,000	1.19	1.93	3.41	3.65	3.45	7.22	4.24	6.65	3.68	13.53	3.91	11.11	4.25	11.64
\$1,000,000 or more	0.68	0.53	2.28	2.36	1.87	2.87	2.21	2.72	2.13	6.48	2.25	8.09	2.45	9.00
Taxable returns, total	1.89	1.48	3.06	3.65	5.10	5.74	6.20	6.76	2.00	2.74	2.07	2.57	2.16	2.66
No adjusted gross income	12.73	5.33	41.07	74.01	24.81	9.57	32.03	17.98	51.85	33.00	52.78	35.11	53.24	35.47
\$1 under \$5,000	20.76	22.83	36.91	38.43	83.27	62.73	59.36	74.70	20.36	22.10	20.41	22.28	20.41	22.28
\$5,000 under \$10,000	9.60	14.19	19.33	24.10	30.44	42.54	33.46	37.64	5.80	7.05	5.90	7.20	6.03	7.35
\$10,000 under \$15,000	7.51	12.27	14.39	17.05	18.57	32.50	23.92	27.93	5.34	6.51	5.45	6.62	5.58	6.78
\$15,000 under \$20,000	7.47	10.82	12.29	14.42	16.55	26.50	21.57	31.22	5.82	7.89	5.93	7.55	6.13	7.77
\$20,000 under \$25,000	6.51	9.63	11.11	13.79	13.48	17.66	15.83	30.27	5.57	6.99	5.71	7.12	6.04	7.45
\$25,000 under \$30,000	6.43	13.41	10.80	13.61	15.24	22.68	22.31	26.65	6.18	9.51	6.52	8.72	6.79	9.08
\$30,000 under \$40,000	4.80	8.84	7.59	9.70	13.11	17.67	14.84	23.47	5.13	6.78	5.34	7.07	5.59	7.33
\$40,000 under \$50,000	5.41	10.61	7.92	9.74	12.25	17.48	14.77	27.46	6.61	9.57	7.06	10.09	7.35	10.20
\$50,000 under \$75,000	2.93	5.70	4.72	5.70	9.57	15.33	13.31	24.03	4.24	6.08	4.49	6.55	4.85	6.96
\$75,000 under \$100,000	4.56	7.86	7.14	8.13	11.74	18.41	15.14	24.94	8.49	31.70	8.95	12.98	9.79	14.29
\$100,000 under \$200,000	2.22	4.28	3.90	4.44	7.20	17.54	9.08	13.89	5.20	11.88	5.51	9.96	6.02	10.81
\$200,000 under \$500,000	1.71	3.09	3.59	3.94	5.10	7.48	6.31	8.86	4.42	12.88	4.63	8.97	4.97	9.20
\$500,000 under \$1,000,000	1.19	1.93	3.41	3.66	3.45	7.26	4.24	6.65	3.69	13.53	3.91	11.11	4.25	11.64
\$1,000,000 or more	0.68	0.53	2.28	2.37	1.87	2.87	2.21	2.83	2.13	6.48	2.25	8.09	2.45	9.00
Nontaxable returns, total	4.63	4.73	12.21	14.26	6.29	8.07	8.21	10.97	5.91	8.41	6.21	7.91	6.49	8.17

Footnote(s) at end of table

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities — Continued					Rent				Royalty			
	Partially included in adjusted gross income			Not included in adjusted gross income		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount received	Amount included in adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	5.96	8.60	8.46	6.63	14.39	2.71	3.49	2.28	2.52	4.92	4.65	18.88	9.39
No adjusted gross income.....	32.51	38.54	39.19	38.67	40.66	6.69	8.58	10.95	9.10	19.04	9.15	48.87	7.37
\$1 under \$5,000.....	28.20	36.60	49.72	24.29	29.05	11.62	13.73	12.32	17.49	24.62	31.33	70.67	70.67
\$5,000 under \$10,000.....	19.45	34.05	27.61	21.34	24.80	9.20	12.57	9.84	14.77	21.31	33.23	72.88	65.26
\$10,000 under \$15,000.....	19.20	22.18	23.72	25.49	36.10	9.09	12.54	9.38	11.99	18.22	23.33	52.17	59.15
\$15,000 under \$20,000.....	17.51	29.46	27.20	23.88	44.54	9.69	15.68	8.88	12.33	20.64	25.14	85.61	88.52
\$20,000 under \$25,000.....	15.61	19.69	22.34	21.45	31.99	8.91	14.39	7.20	9.50	17.19	33.82	70.30	24.13
\$25,000 under \$30,000.....	18.59	26.65	27.42	18.09	38.88	8.86	16.60	7.22	9.62	19.38	29.54	70.34	81.87
\$30,000 under \$40,000.....	15.70	20.32	21.57	16.96	26.39	7.68	13.86	5.68	6.86	14.32	27.74	80.13	56.56
\$40,000 under \$50,000.....	20.50	31.78	39.71	16.59	22.73	8.52	15.16	6.12	6.57	15.13	31.66	57.61	52.03
\$50,000 under \$75,000.....	10.95	16.52	18.28	12.97	18.13	5.35	9.68	4.16	5.65	8.58	13.99	31.69	33.37
\$75,000 under \$100,000.....	20.28	27.74	30.27	23.53	77.38	7.56	12.13	5.94	6.32	11.91	16.94	32.76	33.99
\$100,000 under \$200,000.....	12.47	29.24	24.46	14.66	34.53	3.88	7.45	3.49	4.39	5.76	10.15	17.72	22.20
\$200,000 under \$500,000.....	11.40	26.14	31.77	14.73	41.16	3.15	6.52	3.15	4.30	4.16	7.23	13.75	17.58
\$500,000 under \$1,000,000.....	8.95	19.20	21.54	10.65	33.91	2.47	5.71	2.48	4.11	2.77	5.33	10.09	14.83
\$1,000,000 or more.....	5.02	4.84	6.30	6.36	12.30	1.49	2.30	1.42	1.30	1.50	2.24	5.12	5.90
Taxable returns, total	6.26	8.84	8.87	7.09	16.05	2.96	3.78	2.45	2.59	5.31	4.94	19.94	12.11
No adjusted gross income.....	35.18	35.76	46.91	68.75	90.20	26.25	15.03	17.07	13.73	18.98	6.72	32.93	13.62
\$1 under \$5,000.....	0.00	0.00	0.00	99.83	99.83	28.15	35.48	33.32	50.28	72.89	46.28	70.67	70.67
\$5,000 under \$10,000.....	23.06	27.75	29.43	30.90	40.10	12.04	16.23	13.63	18.78	30.60	48.00	80.47	66.12
\$10,000 under \$15,000.....	21.12	24.55	26.48	25.94	36.85	9.66	13.64	10.41	13.35	19.92	27.03	61.02	66.84
\$15,000 under \$20,000.....	17.62	29.56	27.23	24.28	46.06	10.12	16.65	9.41	13.14	22.57	28.60	85.61	88.52
\$20,000 under \$25,000.....	15.61	19.69	22.34	22.16	33.76	9.23	15.79	7.38	9.80	17.58	38.17	70.30	24.13
\$25,000 under \$30,000.....	18.59	26.65	27.42	18.09	38.88	8.94	16.82	7.34	10.09	19.77	30.04	70.34	81.87
\$30,000 under \$40,000.....	15.75	20.59	21.91	17.06	26.61	7.76	14.15	5.75	7.02	14.48	28.12	80.28	61.10
\$40,000 under \$50,000.....	20.88	31.83	39.75	16.59	22.73	8.59	15.64	6.18	6.68	15.38	32.51	58.55	52.22
\$50,000 under \$75,000.....	10.99	16.61	18.43	12.97	18.13	5.39	9.68	4.18	5.71	8.61	14.00	32.69	34.94
\$75,000 under \$100,000.....	20.34	27.79	30.34	23.71	77.49	7.57	12.15	5.96	6.39	11.93	16.95	33.73	33.99
\$100,000 under \$200,000.....	12.47	29.24	24.46	14.66	34.53	3.89	7.45	3.50	4.41	5.76	10.15	17.78	22.46
\$200,000 under \$500,000.....	11.42	26.20	31.84	14.73	41.16	3.15	6.53	3.16	4.32	4.16	7.23	13.77	17.69
\$500,000 under \$1,000,000.....	8.95	19.20	21.54	10.68	33.91	2.47	5.71	2.48	4.12	2.78	5.33	10.09	14.83
\$1,000,000 or more.....	5.02	4.84	6.30	6.36	12.30	1.49	2.30	1.42	1.30	1.51	2.24	5.12	5.90
Nontaxable returns, total	18.72	31.42	28.22	17.60	20.10	6.81	8.66	6.34	7.10	13.11	11.33	36.90	12.42

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental income		Partnership										Estate or trust	
	Number of returns	Amount	Total income		Total loss		Expense deduction		Net profit		Net loss		Total 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
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total	7.80	18.17	3.02	2.73	2.58	1.70	11.24	13.85	3.55	3.12	2.83	1.85	5.81	5.82
No adjusted gross income	39.38	101.07	14.50	8.81	11.14	4.31	38.72	52.43	20.16	17.98	11.53	4.55	34.84	15.01
\$1 under \$5,000	34.55	999.99	16.64	17.87	19.27	20.99	64.76	77.94	18.07	19.82	19.86	22.60	27.52	33.29
\$5,000 under \$10,000	23.11	36.15	14.43	17.64	16.24	21.59	66.75	87.21	14.83	18.09	17.37	20.60	21.55	31.64
\$10,000 under \$15,000	24.94	37.77	14.77	19.26	14.25	15.71	49.12	44.23	15.85	21.01	14.95	15.88	22.53	27.11
\$15,000 under \$20,000	25.96	54.88	13.90	20.72	13.52	17.49	57.89	66.92	14.75	20.66	14.95	16.33	26.08	34.47
\$20,000 under \$25,000	25.57	43.06	12.43	18.39	11.56	14.40	45.13	61.19	13.98	20.32	12.38	14.86	22.13	31.73
\$25,000 under \$30,000	26.26	50.42	11.92	22.54	11.81	13.90	76.81	84.63	13.90	24.20	12.28	14.63	23.50	32.42
\$30,000 under \$40,000	18.76	45.19	9.31	14.42	7.85	8.60	31.18	40.75	10.48	15.69	8.35	9.18	17.10	22.30
\$40,000 under \$50,000	22.85	60.45	9.16	16.29	7.64	8.58	29.35	33.92	10.37	18.26	8.24	9.04	17.34	29.89
\$50,000 under \$75,000	18.63	44.36	4.82	8.56	4.23	5.09	19.48	28.69	5.78	9.52	4.61	5.49	9.07	15.55
\$75,000 under \$100,000	28.22	168.68	5.98	9.01	5.04	5.04	19.67	25.97	7.31	10.28	5.65	5.59	13.13	25.77
\$100,000 under \$200,000	18.11	52.58	2.77	4.93	2.46	2.81	10.70	15.20	3.55	5.58	2.92	3.19	6.57	11.99
\$200,000 under \$500,000	12.64	59.28	2.13	4.16	1.94	2.11	8.37	12.99	2.89	4.91	2.34	2.39	4.60	8.65
\$500,000 under \$1,000,000	11.11	149.74	1.63	3.16	1.43	1.65	5.66	8.93	2.25	3.75	1.73	1.84	2.96	6.13
\$1,000,000 or more	7.15	132.31	0.95	1.07	0.82	0.54	2.92	5.38	1.35	1.22	0.96	0.59	1.68	2.80
Taxable returns, total	8.34	17.99	3.15	2.89	2.75	1.66	10.89	15.10	3.72	3.27	3.04	1.81	6.08	6.04
No adjusted gross income	13.78	10.25	16.55	6.13	12.70	5.35	19.21	28.79	27.19	11.17	13.18	5.72	12.49	8.83
\$1 under \$5,000	97.99	90.09	61.23	46.88	62.35	38.84	97.26	98.79	62.45	59.45	62.35	40.64	32.35	40.16
\$5,000 under \$10,000	26.99	58.93	21.74	27.08	23.07	24.57	70.62	82.77	21.99	27.97	25.33	26.47	26.35	39.94
\$10,000 under \$15,000	26.61	34.25	17.03	22.59	17.08	20.80	74.60	71.67	18.05	24.34	17.96	20.49	23.77	28.19
\$15,000 under \$20,000	26.51	56.11	14.97	23.57	15.04	21.29	66.61	76.72	15.68	23.16	16.67	17.00	27.07	36.82
\$20,000 under \$25,000	25.57	43.06	13.17	19.49	12.27	16.26	45.20	61.21	14.40	21.31	13.11	16.81	22.83	32.24
\$25,000 under \$30,000	26.80	49.78	12.42	25.17	12.51	15.84	77.11	84.77	14.41	26.61	12.93	16.71	23.56	32.86
\$30,000 under \$40,000	18.79	44.41	9.52	14.94	8.06	9.18	33.90	44.10	10.59	16.03	8.56	9.80	17.32	23.13
\$40,000 under \$50,000	22.85	60.45	9.33	16.67	7.81	9.01	30.31	38.63	10.52	18.58	8.40	9.53	17.57	31.80
\$50,000 under \$75,000	18.63	44.36	4.85	8.67	4.28	5.25	19.71	28.71	5.80	9.62	4.67	5.67	9.11	15.58
\$75,000 under \$100,000	28.88	123.48	5.99	9.01	5.06	5.07	19.70	25.98	7.34	10.32	5.67	5.63	13.13	25.77
\$100,000 under \$200,000	18.11	52.57	2.77	4.94	2.47	2.82	10.70	15.21	3.55	5.59	2.93	3.20	6.58	12.07
\$200,000 under \$500,000	12.64	59.29	2.13	4.16	1.94	2.12	8.38	13.01	2.89	4.92	2.34	2.40	4.60	8.67
\$500,000 under \$1,000,000	11.11	149.74	1.63	3.16	1.43	1.65	5.66	8.93	2.25	3.76	1.73	1.84	2.96	6.14
\$1,000,000 or more	7.15	132.31	0.95	1.07	0.82	0.55	2.92	5.38	1.35	1.23	0.96	0.59	1.68	2.80
Nontaxable returns, total	22.20	131.35	8.95	8.19	7.37	4.69	33.26	33.29	10.48	10.39	7.84	4.86	19.84	21.55

Footnote(s) at end of table.

Table K.—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate or trust — Continued								Small Business Corporation						Windfall profit tax refunds	
	Total loss		Net income		Net loss		Total income		Total 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	Number of returns	Amount		
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	17.43	12.84	5.84	5.81	19.75	14.48	7.22	5.41	6.53	5.41	7.54	5.62	6.76	5.59	10.99	15.71
No adjusted gross income.....	41.99	25.02	35.34	15.36	42.63	26.75	23.16	14.68	19.13	9.58	23.94	11.78	19.35	9.67	31.70	26.68
\$1 under \$5,000.....	0.00	0.00	27.52	33.29	0.00	0.00	37.61	53.74	30.83	45.32	38.36	54.44	30.83	45.37	45.75	56.59
\$5,000 under \$10,000.....	64.44	81.33	21.71	31.68	66.12	81.91	38.13	53.50	29.84	40.63	38.88	54.61	29.84	40.87	63.73	63.87
\$10,000 under \$15,000.....	58.38	57.63	22.54	27.16	58.38	57.15	35.22	44.44	28.32	32.31	35.96	50.31	30.51	34.57	67.38	62.09
\$15,000 under \$20,000.....	66.40	69.30	26.34	34.54	66.40	71.77	33.55	27.40	31.49	33.38	34.19	28.05	32.57	33.51	53.78	62.67
\$20,000 under \$25,000.....	76.71	97.45	22.13	31.73	76.71	97.45	32.49	43.52	25.54	25.70	33.36	44.71	26.51	26.05	58.22	70.48
\$25,000 under \$30,000.....	70.49	53.37	23.50	32.42	70.49	53.37	23.57	34.52	26.44	24.72	23.71	34.71	27.28	25.09	42.57	46.83
\$30,000 under \$40,000.....	43.60	53.42	17.10	22.42	64.93	87.28	19.86	31.04	17.68	18.90	20.82	31.91	17.80	19.19	31.95	60.54
\$40,000 under \$50,000.....	54.85	60.79	17.47	29.14	39.50	52.35	22.66	31.10	21.71	20.46	24.33	32.05	20.19	20.85	36.14	50.60
\$50,000 under \$75,000.....	23.42	29.61	9.08	15.62	26.94	33.44	12.06	18.47	12.39	14.66	12.27	19.17	12.97	15.05	16.97	27.67
\$75,000 under \$100,000.....	27.28	36.56	13.22	25.78	30.26	36.85	15.96	24.35	14.61	14.53	16.79	25.58	15.30	15.28	23.03	27.92
\$100,000 under \$200,000.....	16.00	26.84	6.64	12.08	18.22	31.48	7.33	12.18	6.97	7.10	7.76	12.69	7.46	7.44	11.07	16.13
\$200,000 under \$500,000.....	13.43	18.53	4.63	8.68	15.92	21.35	5.17	7.58	4.87	5.11	5.56	7.87	5.18	5.40	7.96	12.35
\$500,000 under \$1,000,000.....	7.46	9.77	3.01	6.28	8.94	13.52	3.23	5.22	3.11	3.43	3.45	5.37	3.38	3.55	5.12	7.15
\$1,000,000 or more.....	4.10	3.47	1.70	2.82	4.75	3.76	1.70	1.42	1.52	0.76	1.84	1.45	1.65	0.79	2.94	2.61
Taxable returns, total	18.55	15.04	6.10	6.02	21.19	17.44	7.58	5.59	7.43	4.61	7.85	5.77	7.72	4.69	11.66	16.73
No adjusted gross income.....	26.02	31.61	12.39	7.82	28.19	34.63	28.62	18.58	22.63	9.87	33.41	11.89	24.93	7.66	45.20	28.76
\$1 under \$5,000.....	0.00	0.00	32.35	40.16	0.00	0.00	42.45	58.65	96.52	58.27	42.45	58.65	96.52	58.27	55.57	54.53
\$5,000 under \$10,000.....	66.12	81.61	26.63	39.97	66.12	81.91	49.22	53.14	39.21	50.02	49.33	56.72	39.22	51.53	77.00	77.80
\$10,000 under \$15,000.....	58.58	66.79	23.77	28.19	58.58	66.79	46.82	59.31	44.94	53.30	48.43	73.43	49.75	62.23	67.38	62.09
\$15,000 under \$20,000.....	75.13	81.60	27.36	36.89	75.13	85.36	35.55	30.80	34.14	43.92	35.55	30.82	34.95	44.04	56.19	63.97
\$20,000 under \$25,000.....	76.79	97.49	22.83	32.24	76.79	97.49	33.29	45.04	29.24	29.18	34.11	45.90	30.25	29.66	62.85	82.24
\$25,000 under \$30,000.....	70.49	53.37	23.56	32.86	70.49	53.37	23.97	34.92	27.29	28.09	23.97	35.10	28.26	28.66	48.77	58.81
\$30,000 under \$40,000.....	47.49	62.45	17.32	23.26	77.97	94.87	20.63	33.14	18.15	21.43	21.59	33.84	18.28	21.73	32.75	61.11
\$40,000 under \$50,000.....	54.85	60.79	17.71	30.90	39.50	52.35	23.40	32.12	22.45	21.28	24.69	32.89	20.94	22.07	37.34	51.66
\$50,000 under \$75,000.....	24.58	28.37	9.12	15.66	28.72	32.24	12.23	17.34	12.83	15.71	12.43	17.95	13.47	16.15	16.97	27.69
\$75,000 under \$100,000.....	27.29	36.58	13.22	25.78	30.28	36.87	16.12	24.45	14.98	14.71	16.98	25.69	15.63	15.46	23.03	27.92
\$100,000 under \$200,000.....	16.01	26.85	6.64	12.17	18.24	31.50	7.33	12.20	7.00	7.16	7.76	12.70	7.49	7.51	11.07	16.13
\$200,000 under \$500,000.....	13.46	18.80	4.63	8.70	15.95	21.73	5.18	7.60	4.88	5.16	5.57	7.88	5.19	5.46	7.96	12.36
\$500,000 under \$1,000,000.....	7.46	9.77	3.01	6.29	8.94	13.52	3.23	5.22	3.11	3.44	3.45	5.37	3.38	3.56	5.12	7.15
\$1,000,000 or more.....	4.10	3.47	1.70	2.82	4.75	3.76	1.71	1.42	1.52	0.76	1.84	1.46	1.65	0.79	2.94	2.61
Nontaxable returns, total	33.29	24.70	19.92	22.02	35.01	25.91	23.97	21.17	13.20	10.10	26.94	24.38	13.38	10.22	24.00	23.59

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Windfall profit tax withheld		Unemployment compensation				Other income				Statutory adjustments			
	Number of returns	Amount	Total		In adjusted gross income		Net income		Net loss		Total		Moving 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
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total	5.77	5.76	1.86	2.78	2.40	3.25	2.69	4.66	5.49	3.82	0.69	1.01	4.56	4.99
No adjusted gross income.....	27.69	6.65	17.99	18.73	0.00	0.00	13.87	18.06	8.36	4.05	11.40	16.05	26.44	49.95
\$1 under \$5,000.....	52.94	57.90	5.57	7.78	37.07	50.92	12.38	16.38	19.20	20.96	7.59	11.91	29.07	29.80
\$5,000 under \$10,000.....	46.52	76.56	4.78	6.69	28.75	37.85	10.08	15.36	20.51	22.59	4.33	7.34	16.42	20.59
\$10,000 under \$15,000.....	35.89	36.19	5.20	7.04	9.12	12.98	9.89	20.34	27.56	28.77	3.45	5.53	14.59	18.53
\$15,000 under \$20,000.....	38.26	52.27	5.90	8.35	6.88	9.15	10.12	18.14	22.01	31.36	3.05	4.62	12.41	14.45
\$20,000 under \$25,000.....	28.20	31.70	4.80	6.54	4.81	6.17	8.47	15.75	20.07	23.02	2.38	4.08	12.65	15.59
\$25,000 under \$30,000.....	26.74	38.92	5.31	7.59	5.31	7.26	8.10	18.13	29.24	29.07	2.33	3.73	13.03	18.64
\$30,000 under \$40,000.....	19.80	56.79	5.14	7.41	5.14	7.38	6.59	16.75	16.87	28.50	1.75	2.70	12.59	15.46
\$40,000 under \$50,000.....	18.29	25.75	9.10	12.36	9.10	12.36	8.08	17.47	17.93	19.70	2.38	2.66	11.87	12.28
\$50,000 under \$75,000.....	9.46	16.94	9.19	12.84	9.19	12.84	5.04	12.84	13.19	15.45	1.29	2.04	9.17	12.54
\$75,000 under \$100,000.....	10.93	27.03	28.42	36.71	28.42	36.71	8.04	15.51	18.98	21.88	3.22	3.59	16.98	17.85
\$100,000 under \$200,000.....	5.16	10.95	23.84	31.88	23.84	31.88	4.39	9.41	9.91	13.20	1.50	2.44	10.56	12.70
\$200,000 under \$500,000.....	3.54	7.93	52.14	49.95	52.14	49.95	3.62	8.82	7.68	8.27	1.49	2.87	14.39	20.94
\$500,000 under \$1,000,000.....	2.33	5.53	28.83	28.23	28.83	28.23	2.65	7.31	5.78	5.50	1.36	2.57	13.75	18.50
\$1,000,000 or more.....	1.24	1.86	22.24	18.46	22.24	18.46	1.41	4.11	2.99	0.90	0.92	1.74	11.24	17.81
Taxable returns, total	5.93	6.07	2.06	3.06	2.42	3.27	2.85	5.00	7.84	7.43	0.70	1.00	4.77	5.18
No adjusted gross income.....	22.94	5.12	77.64	77.64	0.00	0.00	20.37	32.70	21.25	5.82	22.38	20.30	68.50	64.77
\$1 under \$5,000.....	58.24	57.76	12.96	21.18	49.99	66.37	23.72	31.17	54.65	46.50	17.92	23.36	59.40	59.11
\$5,000 under \$10,000.....	66.80	86.17	5.98	8.19	30.39	41.09	13.23	20.24	32.63	32.92	5.67	9.00	20.14	26.54
\$10,000 under \$15,000.....	39.90	41.37	5.32	7.26	9.27	13.14	10.69	21.86	35.69	38.00	3.60	5.76	15.26	18.81
\$15,000 under \$20,000.....	41.71	55.18	5.94	8.41	6.93	9.21	10.42	19.14	24.93	38.92	3.09	4.72	12.73	14.72
\$20,000 under \$25,000.....	29.66	37.45	4.82	6.57	4.83	6.21	8.61	16.39	22.74	26.17	2.40	4.03	13.01	16.30
\$25,000 under \$30,000.....	27.73	30.53	5.33	7.63	5.33	7.30	8.18	18.43	31.40	32.75	2.34	3.75	13.07	18.85
\$30,000 under \$40,000.....	20.60	57.68	5.14	7.41	5.14	7.38	6.62	17.25	17.17	30.39	1.76	2.70	12.63	15.51
\$40,000 under \$50,000.....	18.80	26.84	9.13	12.50	9.13	12.50	8.11	17.77	18.82	20.87	2.38	2.67	11.90	12.31
\$50,000 under \$75,000.....	9.48	17.02	9.22	12.94	9.22	12.94	5.06	12.90	13.80	16.19	1.29	2.05	9.17	12.54
\$75,000 under \$100,000.....	10.94	27.19	28.42	36.71	28.42	36.71	8.07	15.58	19.54	23.51	3.23	3.59	17.06	17.87
\$100,000 under \$200,000.....	5.16	10.95	23.84	31.88	23.84	31.88	4.39	9.45	10.12	13.71	1.50	2.45	10.59	12.75
\$200,000 under \$500,000.....	3.55	7.93	52.60	50.94	52.60	50.94	3.63	8.86	7.73	8.47	1.49	2.88	14.68	21.51
\$500,000 under \$1,000,000.....	2.33	5.53	28.83	28.23	28.83	28.23	2.65	7.33	5.79	5.51	1.36	2.57	13.75	18.50
\$1,000,000 or more.....	1.24	1.86	22.24	18.46	22.24	18.46	1.41	4.14	3.00	0.92	.92	1.74	11.24	17.81
Nontaxable returns, total	22.23	12.54	4.65	6.31	24.18	25.57	8.07	12.95	7.57	4.48	4.16	6.93	15.66	18.72

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments — Continued													
	Employee business expenses		Payments to a individual retirement arrangement		Payment to a self-employed retirement (Keogh) plan		Forfeited interest penalty		Alimony paid		Deduction for working married couple		Disability income exclusion	
	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
All returns, total	1.89	2.66	1.27	1.28	3.40	2.88	5.40	10.89	6.44	5.74	0.93	1.05	13.17	14.47
No adjusted gross income.....	23.60	27.24	23.63	32.02	43.19	40.76	20.15	25.97	24.65	30.41	19.20	22.85	87.44	83.59
\$1 under \$5,000.....	14.62	17.62	17.57	21.75	38.42	57.30	23.27	34.16	42.43	57.88	13.96	21.64	26.38	26.92
\$5,000 under \$10,000.....	9.20	12.58	9.46	10.74	32.09	29.66	18.12	23.51	34.35	38.82	6.45	8.00	19.70	21.26
\$10,000 under \$15,000.....	7.98	10.50	7.17	7.60	25.93	21.20	16.56	31.84	25.15	29.40	4.66	5.59	27.49	30.28
\$15,000 under \$20,000.....	6.59	9.51	5.82	6.13	15.23	15.54	17.78	41.88	26.13	34.89	3.95	4.65	77.02	58.39
\$20,000 under \$25,000.....	5.49	8.94	4.71	5.10	13.19	17.84	16.90	32.47	23.13	23.63	2.99	3.50	85.63	91.73
\$25,000 under \$30,000.....	5.52	8.52	4.29	4.69	16.95	24.27	15.70	24.44	20.21	23.12	2.86	3.26	0.00	0.00
\$30,000 under \$40,000.....	4.36	6.70	3.10	3.40	10.30	11.04	12.68	33.20	18.26	21.53	2.09	2.44	0.00	0.00
\$40,000 under \$50,000.....	4.98	6.37	3.33	3.42	10.72	10.09	15.32	26.03	18.42	18.03	2.82	3.14	0.00	0.00
\$50,000 under \$75,000.....	3.58	6.09	1.83	2.01	5.79	6.51	11.15	31.92	9.76	11.89	1.82	2.23	0.00	0.00
\$75,000 under \$100,000.....	6.33	7.83	3.63	3.80	7.40	7.06	23.92	36.23	13.64	13.69	4.69	5.97	0.00	0.00
\$100,000 under \$200,000.....	3.93	5.86	1.76	1.92	4.69	5.10	12.15	19.51	7.71	8.45	2.99	4.08	0.00	0.00
\$200,000 under \$500,000.....	4.34	7.14	1.74	1.96	4.18	4.75	12.82	14.03	6.97	9.12	2.98	4.01	0.00	0.00
\$500,000 under \$1,000,000.....	4.55	5.64	1.65	1.84	3.30	3.62	10.50	47.53	4.93	6.18	2.67	3.54	0.00	0.00
\$1,000,000 or more.....	2.81	3.65	1.19	1.41	2.38	2.56	6.70	15.35	2.83	3.10	1.84	2.37	0.00	0.00
Taxable returns, total	1.93	2.71	1.28	1.29	3.40	2.92	5.68	11.83	6.66	5.60	0.94	1.06	17.76	20.52
No adjusted gross income.....	25.55	35.99	28.64	36.45	18.92	12.90	21.57	27.18	26.94	24.10	37.38	37.77	0.00	0.00
\$1 under \$5,000.....	28.45	33.61	33.71	45.34	99.93	99.93	38.89	59.72	97.11	77.86	83.16	91.96	99.83	99.83
\$5,000 under \$10,000.....	11.25	14.78	11.27	12.30	28.32	39.24	21.86	29.42	38.88	46.83	9.54	11.58	24.99	27.13
\$10,000 under \$15,000.....	8.42	11.13	7.44	7.93	30.14	24.44	17.15	32.68	25.36	30.32	4.89	5.84	27.61	30.50
\$15,000 under \$20,000.....	6.65	9.70	5.93	6.25	16.38	16.63	18.15	43.15	26.96	36.18	4.01	4.70	88.31	75.53
\$20,000 under \$25,000.....	5.53	8.81	4.73	5.12	13.88	18.27	16.90	32.47	23.63	24.74	3.01	3.52	85.63	91.73
\$25,000 under \$30,000.....	5.55	8.64	4.30	4.71	17.16	24.59	15.73	24.45	20.71	23.76	2.87	3.37	0.00	0.00
\$30,000 under \$40,000.....	4.38	6.68	3.10	3.40	10.52	11.31	12.68	33.20	18.45	22.55	2.09	2.44	0.00	0.00
\$40,000 under \$50,000.....	5.00	6.41	3.34	3.43	10.83	10.16	15.41	27.02	18.52	18.35	2.82	3.15	0.00	0.00
\$50,000 under \$75,000.....	3.59	6.15	1.34	2.01	5.81	6.53	11.15	31.92	9.81	11.99	1.82	2.23	0.00	0.00
\$75,000 under \$100,000.....	6.33	7.84	3.33	3.81	7.40	7.06	23.92	36.23	13.66	13.73	4.70	5.99	0.00	0.00
\$100,000 under \$200,000.....	3.93	5.87	1.76	1.92	4.69	5.10	12.17	19.52	7.72	8.46	2.99	4.08	0.00	0.00
\$200,000 under \$500,000.....	4.35	7.15	1.74	1.96	4.19	4.75	12.84	14.36	6.99	9.15	2.98	4.01	0.00	0.00
\$500,000 under \$1,000,000.....	4.56	5.65	1.65	1.84	3.31	3.62	10.50	47.53	4.94	6.18	2.67	3.54	0.00	0.00
\$1,000,000 or more.....	2.81	3.65	1.19	1.41	2.38	2.56	6.70	15.35	2.84	3.11	1.84	2.37	0.00	0.00
Nontaxable returns, total	8.92	11.52	9.22	10.55	20.68	17.22	17.65	23.41	25.46	30.09	5.87	7.08	19.67	20.44

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments — Continued						Exemption amount (145)	Contribution deduction for nonitemizers		Excess itemized deductions		Unused zero bracket amount		Taxable income	
	Housing deduction		Foreign earned income exclusion		Other adjustments			Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Number of returns (150)	Amount (151)	Number of returns (152)	Amount (153)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount									
	(139)	(140)	(141)	(142)	(143)	(144)									
All returns, total	56.05	54.07	17.59	52.02	9.34	10.49	0.36	1.28	1.33	0.65	0.72	7.42	9.18	0.16	0.24
No adjusted gross income	0.00	0.00	0.00	0.00	49.57	33.08	3.33	0.00	0.00	0.00	0.00	20.80	23.89	0.00	0.00
\$1 under \$5,000	0.00	0.00	60.61	75.14	33.67	45.65	1.70	4.67	4.94	9.69	16.18	8.86	9.17	1.69	2.08
\$5,000 under \$10,000	0.00	0.00	78.70	99.68	16.33	25.04	1.71	2.99	3.10	4.85	8.21	18.35	19.36	1.40	1.53
\$10,000 under \$15,000	0.00	0.00	82.06	75.97	23.01	25.49	1.87	3.18	3.28	3.72	5.24	35.34	35.79	1.55	1.63
\$15,000 under \$20,000	0.00	0.00	82.06	78.52	28.96	25.62	2.16	3.61	3.70	3.34	4.20	99.93	99.93	1.86	1.92
\$20,000 under \$25,000	0.00	0.00	58.54	65.67	23.64	24.30	1.82	3.67	3.78	2.40	3.26	70.70	84.99	1.55	1.60
\$25,000 under \$30,000	0.00	0.00	70.55	70.89	33.26	27.79	1.94	4.44	4.51	2.28	2.90	0.00	0.00	1.71	1.75
\$30,000 under \$40,000	0.00	0.00	49.82	69.25	27.48	35.73	1.60	4.94	5.01	1.69	2.16	99.99	99.99	1.42	1.46
\$40,000 under \$50,000	77.64	77.64	43.59	44.65	30.84	33.89	2.33	9.06	9.15	2.28	2.71	0.00	0.00	2.14	2.16
\$50,000 under \$75,000	79.96	80.09	31.83	73.95	32.79	40.25	1.21	8.79	8.87	1.10	1.61	99.51	99.51	1.03	1.07
\$75,000 under \$100,000	93.20	93.45	41.40	66.01	49.24	81.25	3.06	19.68	20.07	2.93	3.51	0.00	0.00	2.88	2.93
\$100,000 under \$200,000	0.00	0.00	32.06	48.94	26.88	43.26	1.34	14.74	14.87	1.17	1.72	0.00	0.00	1.14	1.23
\$200,000 under \$500,000	90.68	94.48	48.91	50.28	26.14	22.64	1.26	19.77	19.85	1.07	1.71	99.07	99.07	1.06	1.17
\$500,000 under \$1,000,000	35.32	5.17	43.12	23.48	13.85	23.44	1.05	20.33	20.31	0.91	1.43	70.77	()	0.90	0.98
\$1,000,000 or more	0.00	0.00	35.41	0.19	15.57	29.65	0.66	14.55	14.43	0.57	0.53	0.00	0.00	0.57	0.37
Taxable returns, total	56.42	54.65	18.93	34.29	10.36	10.04	0.44	1.38	1.42	0.66	0.69	7.85	7.96	0.31	0.25
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	13.46	0.00	0.00	0.00	0.00	52.06	26.04	0.00	0.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	88.31	73.65	3.24	7.55	7.97	31.62	31.34	9.14	9.42	3.17	3.24
\$5,000 under \$10,000	0.00	0.00	99.85	99.85	23.11	30.89	1.95	3.30	3.44	7.27	8.85	18.35	19.36	1.65	1.72
\$10,000 under \$15,000	0.00	0.00	82.06	75.97	25.02	26.30	1.92	3.22	3.32	4.08	5.36	35.34	35.79	1.59	1.65
\$15,000 under \$20,000	0.00	0.00	82.06	78.52	29.44	25.94	2.19	3.63	3.72	3.45	4.20	99.93	99.93	1.88	1.93
\$20,000 under \$25,000	0.00	0.00	82.06	70.73	23.64	24.30	1.84	3.69	3.80	2.44	3.24	70.70	84.99	1.57	1.61
\$25,000 under \$30,000	0.00	0.00	70.55	70.89	33.26	27.92	1.95	4.45	4.53	2.29	2.92	0.00	0.00	1.72	1.76
\$30,000 under \$40,000	0.00	0.00	49.86	69.27	27.80	36.08	1.61	4.95	5.02	1.70	2.17	99.99	99.99	1.43	1.46
\$40,000 under \$50,000	77.64	77.64	43.59	44.65	30.84	33.89	2.34	9.11	9.21	2.29	2.66	0.00	0.00	2.15	2.16
\$50,000 under \$75,000	79.96	80.09	31.83	73.95	32.79	40.25	1.22	8.83	8.92	1.10	1.59	99.51	99.51	1.03	1.08
\$75,000 under \$100,000	93.20	93.45	43.56	66.17	49.24	81.25	3.07	19.68	20.07	2.94	3.46	0.00	0.00	2.88	2.93
\$100,000 under \$200,000	0.00	0.00	32.09	48.96	26.88	43.26	1.35	15.00	15.07	1.18	1.71	0.00	0.00	1.14	1.23
\$200,000 under \$500,000	97.27	98.64	49.96	52.78	26.21	22.64	1.27	20.08	20.14	1.07	1.72	99.07	99.07	1.06	1.17
\$500,000 under \$1,000,000	35.32	5.17	43.12	23.48	13.85	23.44	1.05	20.54	20.53	0.91	1.44	70.77	()	0.90	0.98
\$1,000,000 or more	0.00	0.00	35.41	0.19	15.57	29.65	0.66	14.55	14.43	0.57	0.53	0.00	0.00	0.57	0.37
Nontaxable returns, total	0.00	0.00	44.04	92.64	21.66	23.11	1.58	4.43	4.59	3.98	5.36	21.56	23.67	1.65	2.19

() Less than 0.05 percent.

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All returns (number)	Total tax liability		Total income tax		Income tax before credits		Tax credits				Income tax after credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		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	0.04	0.30	0.30	0.31	0.31	0.29	0.30	1.12	1.64	7.09	8.66	0.31	0.31
No adjusted gross income.....	3.59	7.35	6.01	12.97	5.93	72.15	46.53	82.49	64.01	0.00	0.00	72.60	44.59
\$1 under \$5,000.....	1.38	2.83	4.49	3.16	5.83	3.06	5.70	10.88	14.65	99.83	99.83	3.16	5.91
\$5,000 under \$10,000.....	1.38	1.60	1.87	1.65	1.98	1.53	1.85	3.35	4.24	51.75	60.35	1.65	1.98
\$10,000 under \$15,000.....	1.55	1.57	1.75	1.59	1.81	1.57	1.78	4.37	5.53	32.25	40.79	1.59	1.81
\$15,000 under \$20,000.....	1.86	1.87	2.00	1.88	2.06	1.87	2.03	4.26	5.40	32.26	38.68	1.88	2.06
\$20,000 under \$25,000.....	1.55	1.56	1.68	1.56	1.72	1.55	1.69	3.41	5.79	30.09	48.60	1.57	1.72
\$25,000 under \$30,000.....	1.71	1.71	1.82	1.72	1.84	1.71	1.83	3.64	5.53	27.38	48.22	1.72	1.85
\$30,000 under \$40,000.....	1.42	1.43	1.51	1.43	1.53	1.43	1.52	2.77	5.47	24.23	53.74	1.43	1.53
\$40,000 under \$50,000.....	2.14	2.15	2.19	2.15	2.22	2.15	2.20	3.49	7.17	21.93	32.04	2.15	2.22
\$50,000 under \$75,000.....	1.02	1.03	1.15	1.03	1.16	1.03	1.15	2.04	5.50	10.62	21.98	1.03	1.17
\$75,000 under \$100,000.....	2.87	2.87	2.99	2.87	3.03	2.88	3.00	3.73	7.54	14.25	28.44	2.89	3.05
\$100,000 under \$200,000.....	1.13	1.13	1.30	1.14	1.31	1.14	1.29	1.71	5.48	7.39	17.21	1.14	1.32
\$200,000 under \$500,000.....	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.34	4.94	18.77	1.06	1.24
\$500,000 under \$1,000,000.....	0.90	0.90	0.99	0.90	0.99	0.90	0.99	1.08	3.76	3.26	12.62	0.90	1.01
\$1,000,000 or more.....	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.96	1.55	2.40	0.57	0.37
Taxable returns, total	0.31	0.31	0.30	0.31	0.31	0.31	0.30	1.18	1.57	7.19	8.39	0.31	0.31
No adjusted gross income.....	12.97	12.97	5.80	12.97	5.93	72.43	46.75	82.86	65.05	0.00	0.00	72.60	44.59
\$1 under \$5,000.....	3.16	3.16	5.46	3.16	5.83	3.16	5.86	19.10	30.88	0.00	0.00	3.16	5.91
\$5,000 under \$10,000.....	1.65	1.65	1.92	1.65	1.98	1.65	1.93	4.60	6.02	67.07	84.38	1.65	1.98
\$10,000 under \$15,000.....	1.59	1.59	1.77	1.59	1.81	1.59	1.79	4.83	6.66	40.87	51.51	1.59	1.81
\$15,000 under \$20,000.....	1.88	1.88	2.01	1.88	2.06	1.88	2.04	4.44	6.24	34.93	48.69	1.88	2.06
\$20,000 under \$25,000.....	1.56	1.56	1.69	1.56	1.72	1.57	1.70	3.50	4.79	36.97	54.50	1.57	1.72
\$25,000 under \$30,000.....	1.72	1.72	1.82	1.72	1.84	1.72	1.83	3.68	5.30	28.35	52.41	1.72	1.85
\$30,000 under \$40,000.....	1.43	1.43	1.51	1.43	1.53	1.43	1.52	2.80	4.52	25.33	45.88	1.43	1.53
\$40,000 under \$50,000.....	2.15	2.15	2.19	2.15	2.22	2.15	2.20	3.51	5.97	22.35	34.75	2.15	2.22
\$50,000 under \$75,000.....	1.03	1.03	1.15	1.03	1.16	1.03	1.15	2.05	5.09	10.87	22.57	1.03	1.17
\$75,000 under \$100,000.....	2.87	2.87	2.99	2.87	3.03	2.88	3.00	3.74	7.73	14.30	29.44	2.89	3.05
\$100,000 under \$200,000.....	1.14	1.14	1.30	1.14	1.31	1.14	1.29	1.72	5.36	7.48	18.36	1.14	1.32
\$200,000 under \$500,000.....	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.52	4.99	21.46	1.06	1.24
\$500,000 under \$1,000,000.....	0.90	0.90	0.99	0.90	0.99	0.90	0.99	1.08	3.81	3.27	13.48	0.90	1.01
\$1,000,000 or more.....	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.99	1.55	2.70	0.57	0.37
Nontaxable returns, total	1.28	2.59	3.38	0.0	0.0	3.88	6.54	3.88	6.54	26.24	25.03	0.0	0.0

Footnote(s) at end of table.

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Minimum tax		Alternative minimum tax		All other taxes				Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Total		Tax from recomputing prior-year investment credit		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	4.80	4.32	6.10	3.54	53.76	73.97	3.33	4.51	14.59	20.85	0.95	1.28	14.67	22.57
No adjusted gross income	15.68	13.27	19.14	6.34	0.00	0.00	13.36	18.98	39.90	57.10	5.75	9.91	56.94	95.39
\$1 under \$5,000	73.71	71.70	43.41	31.67	99.83	99.83	14.48	26.14	42.83	47.51	3.48	3.75	41.98	52.76
\$5,000 under \$10,000	54.40	64.17	49.72	44.69	0.00	0.00	18.58	34.53	40.82	63.54	3.02	3.46	46.58	52.84
\$10,000 under \$15,000	53.38	38.59	29.04	25.37	99.93	99.93	12.07	23.31	43.24	48.31	3.28	4.37	40.00	62.58
\$15,000 under \$20,000	40.76	43.69	31.08	34.33	0.00	0.00	13.18	17.35	48.68	43.10	3.22	4.03	33.25	47.28
\$20,000 under \$25,000	35.12	64.04	24.14	24.02	0.00	0.00	11.46	16.51	51.79	47.24	3.05	4.19	32.41	39.85
\$25,000 under \$30,000	38.92	39.69	33.13	33.16	0.00	0.00	13.43	17.07	35.31	45.53	3.73	5.19	46.87	53.92
\$30,000 under \$40,000	25.62	24.23	16.73	23.36	0.00	0.00	11.14	14.29	37.70	35.20	3.14	4.17	35.91	48.01
\$40,000 under \$50,000	26.73	23.22	25.76	26.20	99.85	99.85	10.29	17.13	34.64	50.85	4.65	5.48	43.11	73.12
\$50,000 under \$75,000	11.15	14.47	15.62	18.28	0.00	0.00	8.12	11.41	36.46	50.94	3.03	3.71	40.86	76.94
\$75,000 under \$100,000	11.38	10.62	15.84	22.75	99.55	99.55	9.93	17.17	41.91	79.84	4.83	5.50	75.81	98.56
\$100,000 under \$200,000	6.19	6.25	8.29	10.54	84.76	96.34	4.75	14.30	57.58	84.29	3.15	3.75	64.97	()
\$200,000 under \$500,000	4.77	4.14	5.74	5.62	43.27	0.29	3.33	9.67	37.08	17.93	2.93	3.48	50.45	()
\$500,000 under \$1,000,000	3.24	3.65	3.56	3.61	65.44	91.97	2.14	5.46	19.73	52.15	2.38	2.77	0.00	0.00
\$1,000,000 or more	1.81	0.74	1.69	0.97	70.77	()	1.07	2.16	16.69	10.52	1.45	1.63	0.00	0.00
Taxable returns, total	4.80	4.32	6.10	3.54	61.86	74.68	3.78	4.62	17.05	24.43	1.13	1.45	16.62	27.18
No adjusted gross income	15.68	13.27	19.14	6.34	0.00	0.00	22.20	12.25	50.90	43.15	32.66	23.68	70.77	0.00
\$1 under \$5,000	73.71	71.70	43.41	31.67	0.00	0.00	63.18	68.43	0.00	0.00	8.99	9.16	94.69	85.48
\$5,000 under \$10,000	54.40	64.17	49.72	44.69	0.00	0.00	35.53	49.93	99.93	99.93	4.47	5.00	70.62	91.54
\$10,000 under \$15,000	53.38	38.59	29.04	25.37	99.93	99.93	17.04	30.59	55.11	55.37	3.70	4.92	41.01	77.65
\$15,000 under \$20,000	40.76	43.69	31.08	34.33	0.00	0.00	15.95	21.16	50.67	46.39	3.42	4.38	33.25	47.28
\$20,000 under \$25,000	35.12	64.04	24.14	24.02	0.00	0.00	12.47	19.22	51.79	47.24	3.17	4.44	33.86	39.93
\$25,000 under \$30,000	38.92	39.69	33.13	33.16	0.00	0.00	14.23	17.91	35.31	45.53	3.83	5.41	46.87	53.92
\$30,000 under \$40,000	25.62	24.23	16.73	23.36	0.00	0.00	11.33	14.97	41.30	40.20	3.18	4.27	37.55	48.07
\$40,000 under \$50,000	26.73	23.22	25.76	26.20	99.85	99.85	10.61	14.19	34.64	50.85	4.71	5.56	43.11	73.12
\$50,000 under \$75,000	11.15	14.47	15.62	18.28	0.00	0.00	8.27	11.70	36.46	50.94	3.05	3.74	42.02	79.79
\$75,000 under \$100,000	11.38	10.62	15.84	22.75	99.55	99.55	9.95	17.03	41.91	79.84	4.84	5.52	98.86	99.60
\$100,000 under \$200,000	6.19	6.25	8.29	10.54	84.76	96.34	4.76	14.52	57.58	84.29	3.16	3.76	64.97	()
\$200,000 under \$500,000	4.77	4.14	5.74	5.62	55.57	0.31	3.33	9.81	37.54	47.44	2.94	3.49	50.45	()
\$500,000 under \$1,000,000	3.24	3.65	3.56	3.61	65.44	91.97	2.15	5.60	19.73	52.15	2.38	2.77	0.00	0.00
\$1,000,000 or more	1.81	0.74	1.69	0.97	70.77	()	1.07	2.16	16.69	10.52	1.46	1.63	0.00	0.00
Nontaxable returns, total	0.0	0.0	0.0	0.0	99.48	98.30	7.16	11.33	25.24	31.09	2.22	2.88	31.19	39.64

Footnote(s) at end of table.

Table L.—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income credit used to offset all other taxes		Number of returns without tax liability	Taxpayments									
	Number of returns	Amount		Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3.35	3.88	1.39	0.18	0.29	0.25	0.36	1.52	1.23	4.81	1.98	4.47	4.85
No adjusted gross income.....	6.90	10.35	4.07	4.76	5.98	6.89	8.51	10.34	7.83	28.77	6.73	33.01	28.48
\$1 under \$5,000.....	5.83	6.22	1.76	1.61	2.25	1.65	2.26	8.29	10.79	28.32	24.35	75.09	89.55
\$5,000 under \$10,000.....	4.97	5.65	3.54	1.55	2.03	1.65	1.92	5.16	11.84	26.26	25.70	76.46	72.76
\$10,000 under \$15,000.....	0.00	0.00	10.70	1.61	1.77	1.75	1.92	4.57	4.89	21.95	19.34	87.54	94.93
\$15,000 under \$20,000.....	0.00	0.00	17.69	1.88	2.00	2.01	2.15	4.98	5.47	22.45	25.87	50.29	43.75
\$20,000 under \$25,000.....	0.00	0.00	20.30	1.57	1.69	1.66	1.81	4.68	5.29	17.46	16.46	39.16	34.91
\$25,000 under \$30,000.....	0.00	0.00	29.70	1.72	1.83	1.80	1.93	5.25	6.27	21.32	24.11	31.14	39.11
\$30,000 under \$40,000.....	0.00	0.00	27.27	1.43	1.51	1.49	1.59	4.37	5.28	15.39	16.86	11.05	21.11
\$40,000 under \$50,000.....	0.00	0.00	34.64	2.15	2.19	2.25	2.33	5.20	6.25	13.94	14.64	9.57	11.03
\$50,000 under \$75,000.....	0.00	0.00	25.36	1.04	1.16	1.19	1.36	2.76	3.38	9.27	12.96	6.34	8.94
\$75,000 under \$100,000.....	0.00	0.00	52.95	2.89	3.00	3.28	3.62	4.30	4.99	10.98	13.44	10.40	13.83
\$100,000 under \$200,000.....	0.00	0.00	37.87	1.14	1.35	1.47	1.87	2.10	2.72	5.31	6.78	5.60	7.02
\$200,000 under \$500,000.....	0.00	0.00	0.00	1.06	1.31	1.44	2.00	1.65	2.23	3.71	4.36	4.38	7.56
\$500,000 under \$1,000,000.....	0.00	0.00	0.00	0.90	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09
\$1,000,000 or more.....	0.00	0.00	0.00	0.57	0.46	0.79	1.19	0.70	0.69	1.16	0.72	1.74	2.27
Taxable returns, total	50.97	51.61	0.00	0.34	0.30	0.39	0.38	1.60	1.25	5.14	2.00	4.55	4.95
No adjusted gross income.....	82.43	76.30	0.00	14.73	6.57	19.41	13.86	20.63	11.79	22.45	4.26	35.39	27.09
\$1 under \$5,000.....	82.76	78.99	0.00	3.60	4.00	3.72	4.16	14.51	14.07	50.98	40.40	43.27	56.18
\$5,000 under \$10,000.....	99.81	99.81	0.00	1.81	2.30	1.92	2.15	5.98	14.70	36.31	34.75	92.86	94.95
\$10,000 under \$15,000.....	0.00	0.00	0.00	1.65	1.81	1.78	1.95	4.75	5.15	25.30	23.74	93.11	98.54
\$15,000 under \$20,000.....	0.00	0.00	0.00	1.91	2.02	2.02	2.17	5.09	5.63	25.27	30.89	57.19	70.11
\$20,000 under \$25,000.....	0.00	0.00	0.00	1.58	1.70	1.67	1.82	4.74	5.36	18.84	18.57	45.64	38.90
\$25,000 under \$30,000.....	0.00	0.00	0.00	1.73	1.84	1.80	1.93	5.31	6.33	21.69	24.63	36.32	45.03
\$30,000 under \$40,000.....	0.00	0.00	0.00	1.44	1.52	1.50	1.60	4.41	5.32	15.78	17.43	11.07	21.25
\$40,000 under \$50,000.....	0.00	0.00	0.00	2.16	2.19	2.25	2.33	5.23	6.27	14.07	14.76	9.62	11.11
\$50,000 under \$75,000.....	0.00	0.00	0.00	1.04	1.17	1.19	1.36	2.77	3.39	9.34	13.04	6.36	9.01
\$75,000 under \$100,000.....	0.00	0.00	0.00	2.90	3.01	3.28	3.63	4.31	4.99	11.04	13.51	10.42	13.85
\$100,000 under \$200,000.....	0.00	0.00	0.00	1.15	1.35	1.47	1.87	2.10	2.72	5.32	6.79	5.61	7.03
\$200,000 under \$500,000.....	0.00	0.00	0.00	1.06	1.31	1.44	2.00	1.65	2.23	3.71	4.36	4.38	7.57
\$500,000 under \$1,000,000.....	0.00	0.00	0.00	0.90	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09
\$1,000,000 or more.....	0.00	0.00	0.00	0.57	0.46	0.79	1.19	0.70	0.69	1.16	0.72	1.74	2.27
Nontaxable returns, total	3.36	3.88	1.39	1.52	2.49	1.61	2.72	5.04	6.70	13.50	13.11	23.89	24.54

Footnote(s) at end of table.

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxpayments — Continued								Earned income credit, refundable portion		Advance earned income credit payments		Total overpayment		Tax due at time of filing	
	Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Windfall profit tax overpayment		Other taxpayments		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								
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	3.59	3.81	27.32	16.26	6.62	11.02	48.67	10.48	2.91	3.53	75.22	79.36	0.34	0.68	1.12	1.09
No adjusted gross income.....	6.10	7.72	20.11	2.99	18.38	8.86	0.00	0.00	8.14	19.22	0.00	0.00	4.71	6.85	9.48	10.40
\$1 under \$5,000.....	12.56	8.71	99.99	99.99	34.49	52.80	0.00	0.00	4.30	5.20	78.98	86.48	1.61	2.29	4.64	8.39
\$5,000 under \$10,000.....	11.39	9.36	0.00	0.00	45.01	49.05	69.27	55.63	4.27	5.03	0.00	0.00	1.66	2.74	3.32	3.93
\$10,000 under \$15,000.....	11.21	8.45	99.83	99.83	30.85	31.35	57.63	51.04	0.00	0.00	0.00	0.00	1.83	2.32	3.53	4.29
\$15,000 under \$20,000.....	12.05	13.42	99.92	99.92	35.91	38.87	0.00	0.00	0.00	0.00	0.00	0.00	2.18	2.69	3.96	4.80
\$20,000 under \$25,000.....	11.10	12.06	67.82	53.54	28.60	66.44	99.92	99.92	0.00	0.00	0.00	0.00	1.86	2.44	3.53	4.79
\$25,000 under \$30,000.....	14.97	13.52	0.00	0.00	28.28	24.58	0.00	0.00	0.00	0.00	0.00	0.00	2.06	2.67	3.75	5.29
\$30,000 under \$40,000.....	14.54	15.78	76.16	81.12	21.00	63.58	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.35	3.30	4.43
\$40,000 under \$50,000.....	17.06	39.47	82.03	62.80	24.29	47.48	0.00	0.00	0.00	0.00	0.00	0.00	2.63	3.17	4.04	5.58
\$50,000 under \$75,000.....	12.36	19.13	41.16	42.77	10.47	15.13	99.95	99.95	0.00	0.00	99.85	99.85	1.62	2.44	2.39	3.79
\$75,000 under \$100,000.....	20.13	24.32	51.53	79.22	12.53	21.36	0.00	0.00	0.00	0.00	0.00	0.00	4.08	4.95	4.30	5.64
\$100,000 under \$200,000.....	15.48	18.69	24.79	32.01	6.47	11.99	99.80	99.80	0.00	0.00	0.00	0.00	2.32	3.27	2.02	3.17
\$200,000 under \$500,000.....	12.25	13.06	18.64	38.51	4.56	13.03	0.00	0.00	0.00	0.00	0.00	0.00	2.35	3.43	1.70	2.68
\$500,000 under \$1,000,000.....	7.24	16.52	13.43	33.00	3.19	3.93	70.67	70.67	0.00	0.00	0.00	0.00	2.00	3.52	1.35	1.98
\$1,000,000 or more.....	3.26	5.18	4.75	4.01	1.70	0.94	47.20	4.60	0.00	0.00	0.00	0.00	1.13	2.23	0.85	0.65
Taxable returns, total	5.35	6.41	24.71	15.25	6.92	11.95	54.95	10.52	0.00	0.00	99.85	99.85	0.50	0.74	1.18	1.11
No adjusted gross income.....	51.39	25.16	39.29	15.36	32.74	15.55	0.00	0.00	0.00	0.00	0.00	0.00	18.18	10.03	18.44	11.71
\$1 under \$5,000.....	56.11	66.09	0.00	0.00	99.90	81.62	0.00	0.00	0.00	0.00	0.00	0.00	3.78	4.32	6.10	12.64
\$5,000 under \$10,000.....	23.02	23.03	0.00	0.00	55.29	43.58	84.19	62.84	0.00	0.00	0.00	0.00	1.99	3.64	3.60	4.29
\$10,000 under \$15,000.....	15.42	9.87	99.83	99.83	32.85	34.02	57.63	51.04	0.00	0.00	0.00	0.00	1.88	2.37	3.64	4.47
\$15,000 under \$20,000.....	14.85	18.06	99.92	99.92	36.96	39.91	0.00	0.00	0.00	0.00	0.00	0.00	2.21	2.72	4.03	4.94
\$20,000 under \$25,000.....	12.71	13.75	67.82	53.54	30.62	68.24	99.92	99.92	0.00	0.00	0.00	0.00	1.88	2.45	3.57	4.88
\$25,000 under \$30,000.....	15.66	14.42	0.00	0.00	30.02	25.58	0.00	0.00	0.00	0.00	0.00	0.00	2.07	2.68	3.77	5.34
\$30,000 under \$40,000.....	14.72	16.14	76.16	81.12	21.58	63.77	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.35	3.31	4.45
\$40,000 under \$50,000.....	17.78	43.22	82.03	62.80	24.64	48.02	0.00	0.00	0.00	0.00	0.00	0.00	2.64	3.20	4.05	5.60
\$50,000 under \$75,000.....	12.51	18.77	41.16	42.77	10.55	15.21	99.95	99.95	0.00	0.00	99.85	99.85	1.63	2.46	2.39	3.79
\$75,000 under \$100,000.....	20.26	24.37	51.53	79.22	12.54	21.39	0.00	0.00	0.00	0.00	0.00	0.00	4.10	4.89	4.30	5.64
\$100,000 under \$200,000.....	15.67	18.93	24.79	32.02	6.47	12.00	99.80	99.80	0.00	0.00	0.00	0.00	2.33	3.29	2.02	3.17
\$200,000 under \$500,000.....	12.27	13.08	18.66	38.51	4.56	13.03	0.00	0.00	0.00	0.00	0.00	0.00	2.36	3.44	1.70	2.68
\$500,000 under \$1,000,000.....	7.24	16.52	13.43	33.00	3.19	3.93	70.67	70.67	0.00	0.00	0.00	0.00	2.01	3.53	1.35	1.98
\$1,000,000 or more.....	3.26	5.18	4.75	4.01	1.70	0.94	47.20	4.60	0.00	0.00	0.00	0.00	1.14	2.23	0.85	0.65
Nontaxable returns, total	4.84	4.70	99.70	85.49	21.91	18.90	70.56	85.92	2.91	3.53	78.98	86.48	1.51	2.38	3.31	4.51

() Less than 0.05 percent.

Section 3

Basic Tables*

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*Production and review of tables were coordinated by June Walters and Terry M. Smith. Specific responsibility for the matter was as follows: Part 1: Raymond Wolfe, Jae Kim, Brenda Harrison, and Marshall Epstein; Part 2: John A. Kozielec, Norman Waits, and Antoinette Jones-Lyles; Part 3: Jon Maiden, Dan Holik, Charles Hicks, and Linda Thompson.

Individual Returns/1982

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

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

Size and accumulated size of adjusted gross income	All returns								
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	95,337,432	100.0	1,852,135,465	100.0	19,427	77,035,300	100.0	1,803,751,051	100.0
No adjusted gross income.....	910,934	1.0	-23,736,244	—	-26,057	12,123	(?)	-1,328,878	—
\$1 under \$1,000.....	2,501,171	2.6	1,411,411	0.1	564	1,889	(?)	989	(?)
\$1,000 under \$2,000.....	3,792,119	4.0	5,775,245	0.3	1,523	236,490	0.3	354,903	(?)
\$2,000 under \$3,000.....	3,781,706	4.0	9,346,856	0.5	2,472	143,959	0.2	353,941	(?)
\$3,000 under \$4,000.....	3,421,601	3.6	11,950,618	0.6	3,493	1,674,856	2.2	6,091,529	0.3
\$4,000 under \$5,000.....	3,544,503	3.7	15,974,638	0.9	4,507	2,375,132	3.1	10,738,677	0.6
\$5,000 under \$6,000.....	3,536,419	3.7	19,461,821	1.1	5,503	2,471,200	3.2	13,579,399	0.8
\$6,000 under \$7,000.....	3,146,071	3.3	20,423,257	1.1	6,492	2,111,286	2.7	13,691,917	0.8
\$7,000 under \$8,000.....	3,415,005	3.6	25,573,048	1.4	7,488	2,464,349	3.2	18,483,604	1.0
\$8,000 under \$9,000.....	3,761,957	3.9	31,939,145	1.7	8,490	3,227,889	4.2	27,425,618	1.5
\$9,000 under \$10,000.....	3,180,401	3.3	30,239,631	1.6	9,508	2,914,785	3.8	27,737,199	1.5
\$10,000 under \$11,000.....	3,241,264	3.4	33,989,889	1.8	10,487	3,067,011	4.0	32,167,073	1.8
\$11,000 under \$12,000.....	2,858,530	3.0	32,883,038	1.8	11,503	2,743,759	3.6	31,571,755	1.8
\$12,000 under \$13,000.....	2,792,884	2.9	34,910,378	1.9	12,500	2,680,240	3.5	33,510,905	1.9
\$13,000 under \$14,000.....	2,742,094	2.9	36,996,127	2.0	13,492	2,668,722	3.5	36,008,831	2.0
\$14,000 under \$15,000.....	2,672,009	2.8	38,706,096	2.1	14,486	2,620,693	3.4	37,964,762	2.1
\$15,000 under \$20,000.....	10,534,728	11.0	182,641,545	9.9	17,337	10,366,671	13.5	179,728,167	10.0
\$20,000 under \$25,000.....	8,803,367	9.2	197,908,169	10.7	22,481	8,695,833	11.3	195,497,892	10.8
\$25,000 under \$30,000.....	7,621,965	8.0	209,572,367	11.3	27,496	7,576,046	9.8	208,300,541	11.5
\$30,000 under \$40,000.....	9,862,616	10.3	340,036,034	18.4	34,477	9,813,005	12.7	338,326,842	18.8
\$40,000 under \$50,000.....	4,716,532	4.9	208,952,374	11.3	44,302	4,690,669	6.1	207,841,350	11.5
\$50,000 under \$75,000.....	3,057,266	3.2	179,566,469	9.7	58,734	3,040,949	3.9	178,635,352	9.9
\$75,000 under \$100,000.....	702,064	0.7	59,748,095	3.2	85,103	699,472	0.9	59,529,308	3.3
\$100,000 under \$200,000.....	570,839	0.6	75,291,287	4.1	131,896	569,167	0.7	75,060,386	4.2
\$200,000 under \$500,000.....	140,278	0.1	39,973,752	2.2	284,961	140,040	0.2	39,909,398	2.2
\$500,000 under \$1,000,000.....	20,681	—	13,830,843	0.7	668,771	20,664	(?)	13,818,778	0.8
\$1,000,000 or more.....	8,408	—	18,769,578	1.0	2,232,348	8,401	(?)	18,750,814	1.0

Size and accumulated size of adjusted gross income	Taxable returns — Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —			Average income tax (dollars)
Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	76,992,973	1,445,659,249	100.0	76,960,821	276,077,369	100.0	277,597,290	100.0	19.2	15.4	3,604
No adjusted gross income.....	—	—	—	895	1,002	(?)	127,069	(?)	(?)	(?)	10,482
\$1 under \$1,000.....	—	—	—	*633	*497	(?)	3,218	(?)	(?)	(?)	*1,704
\$1,000 under \$2,000.....	235,647	636,637	(?)	235,935	11,417	(?)	13,195	(?)	2.1	(?)	56
\$2,000 under \$3,000.....	138,332	471,308	(?)	143,324	21,682	(?)	21,986	(?)	4.7	(?)	153
\$3,000 under \$4,000.....	1,674,043	4,631,230	0.3	1,674,675	121,474	(?)	122,527	(?)	2.6	(?)	73
\$4,000 under \$5,000.....	2,373,520	8,234,190	0.6	2,374,238	350,274	0.1	352,920	0.1	4.3	(?)	149
\$5,000 under \$6,000.....	2,470,546	10,672,724	0.7	2,470,546	654,738	0.2	655,505	0.2	6.1	(?)	265
\$6,000 under \$7,000.....	2,110,996	10,941,263	0.8	2,110,109	814,254	0.3	817,635	0.3	7.5	(?)	387
\$7,000 under \$8,000.....	2,463,935	14,479,637	1.0	2,463,929	1,131,639	0.4	1,133,990	0.4	7.8	(?)	460
\$8,000 under \$9,000.....	3,227,176	21,519,566	1.5	3,227,176	1,830,226	0.7	1,833,864	0.7	8.5	(?)	568
\$9,000 under \$10,000.....	2,914,777	21,693,392	1.5	2,914,777	2,007,767	0.7	2,007,855	0.7	9.3	(?)	689
\$10,000 under \$11,000.....	3,066,698	24,933,460	1.7	3,066,578	2,452,976	0.9	2,454,994	0.9	9.8	(?)	800
\$11,000 under \$12,000.....	2,742,745	24,898,636	1.7	2,742,354	2,602,225	0.9	2,603,579	0.9	10.5	(?)	949
\$12,000 under \$13,000.....	2,680,132	26,696,116	1.8	2,680,105	2,962,070	1.1	2,962,873	1.1	11.1	(?)	1,105
\$13,000 under \$14,000.....	2,668,360	28,610,929	2.0	2,667,096	3,317,312	1.2	3,319,907	1.2	11.6	(?)	1,244
\$14,000 under \$15,000.....	2,620,257	30,407,488	2.1	2,619,052	3,680,407	1.3	3,682,786	1.3	12.1	(?)	1,405
\$15,000 under \$20,000.....	10,364,859	146,450,179	10.1	10,364,064	19,527,270	7.1	19,542,489	7.0	13.3	(?)	1,885
\$20,000 under \$25,000.....	8,692,963	158,955,158	11.0	8,688,695	24,081,254	8.7	24,113,492	8.7	15.2	(?)	2,773
\$25,000 under \$30,000.....	7,575,110	169,138,386	11.7	7,570,116	27,826,252	10.1	27,852,640	10.0	16.5	(?)	3,676
\$30,000 under \$40,000.....	9,812,088	272,504,751	18.8	9,804,416	49,929,798	18.1	49,965,126	18.0	18.3	(?)	5,092
\$40,000 under \$50,000.....	4,689,483	165,562,744	11.5	4,683,926	34,973,430	12.7	35,029,801	12.6	21.2	(?)	7,468
\$50,000 under \$75,000.....	3,038,221	140,925,705	9.7	3,030,617	35,759,098	13.0	35,892,383	12.9	25.5	(?)	11,803
\$75,000 under \$100,000.....	697,358	46,648,788	3.2	695,217	14,481,314	5.2	14,594,818	5.3	31.3	(?)	20,865
\$100,000 under \$200,000.....	567,364	58,816,320	4.1	564,697	21,585,071	7.8	21,868,884	7.9	37.2	(?)	38,423
\$200,000 under \$500,000.....	139,422	31,920,476	2.2	138,788	13,771,882	5.0	14,032,120	5.1	44.0	(?)	100,201
\$500,000 under \$1,000,000.....	20,566	11,036,053	0.8	20,509	5,073,230	1.8	5,222,845	1.9	47.3	(?)	252,751
\$1,000,000 or more.....	8,375	14,874,112	1.0	8,354	7,108,813	2.6	7,368,787	2.7	49.5	(?)	877,132

Footnote(s) at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total ¹	Average (dollars)			Amount	Percent of total ¹
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income.....	910,934	1.0	-23,736,244	—	-26,057	12,123	(²)	-1,328,878	—
\$1 under \$1,000.....	2,501,171	2.6	1,411,411	0.1	564	1,889	(²)	989	(²)
\$1 under \$2,000.....	6,293,290	6.6	7,186,657	0.4	1,142	238,379	0.3	355,892	(²)
\$1 under \$3,000.....	10,074,996	10.6	16,533,512	0.9	1,641	382,338	0.5	709,833	(²)
\$1 under \$4,000.....	13,496,597	14.2	28,484,130	1.5	2,110	2,057,194	2.7	6,801,362	0.4
\$1 under \$5,000.....	17,041,100	17.9	44,458,768	2.4	2,609	4,432,326	5.8	17,540,039	1.0
\$1 under \$6,000.....	20,577,519	21.6	63,920,589	3.4	3,106	6,903,526	9.0	31,119,438	1.7
\$1 under \$7,000.....	23,723,590	24.9	84,343,846	4.5	3,555	9,014,812	11.7	44,811,355	2.5
\$1 under \$8,000.....	27,138,595	28.5	109,916,894	5.9	4,050	11,479,161	14.9	63,294,959	3.5
\$1 under \$9,000.....	30,900,552	32.4	141,856,039	7.6	4,591	14,707,050	19.1	90,720,577	5.0
\$1 under \$10,000.....	34,080,953	35.7	172,095,670	9.2	5,050	17,621,835	22.9	118,457,776	6.6
\$1 under \$11,000.....	37,322,217	39.1	206,085,559	11.0	5,522	20,688,846	26.9	150,624,849	8.3
\$1 under \$12,000.....	40,180,747	42.1	238,968,597	12.7	5,947	23,432,605	30.4	182,196,604	10.1
\$1 under \$13,000.....	42,973,631	45.1	273,878,975	14.6	6,373	26,112,845	33.9	215,707,509	12.0
\$1 under \$14,000.....	45,715,725	48.0	310,875,102	16.6	6,800	28,781,567	37.4	251,716,340	13.9
\$1 under \$15,000.....	48,387,734	50.8	349,581,198	18.6	7,225	31,402,260	40.8	289,681,102	16.0
\$1 under \$20,000.....	58,922,462	61.8	532,222,743	28.4	9,033	41,768,931	54.2	469,409,268	26.0
\$1 under \$25,000.....	67,725,849	71.0	730,130,912	38.9	10,781	50,464,764	65.5	664,907,180	36.8
\$1 under \$30,000.....	75,347,814	79.0	939,703,278	50.1	12,472	58,040,810	75.3	873,207,701	48.4
\$1 under \$40,000.....	85,210,430	89.4	1,279,739,312	68.2	15,019	67,853,815	88.1	1,211,534,543	67.1
\$1 under \$50,000.....	89,926,962	94.3	1,488,691,686	79.4	16,554	72,544,484	94.2	1,419,375,893	78.6
\$1 under \$75,000.....	92,984,228	97.5	1,638,258,155	88.9	17,941	75,585,433	98.1	1,598,011,245	88.5
\$1 under \$100,000.....	93,686,292	98.3	1,728,006,250	92.1	18,445	76,284,905	99.0	1,657,540,553	91.8
\$1 under \$200,000.....	94,257,131	98.9	1,803,297,536	96.1	19,132	76,854,072	99.8	1,732,600,939	96.0
\$1 under \$500,000.....	94,397,409	99.0	1,843,271,288	98.3	19,527	76,994,112	99.9	1,772,510,337	98.2
\$1 under \$1,000,000.....	94,418,090	99.0	1,857,102,131	99.0	19,669	77,014,776	100.0	1,786,329,115	99.0
\$1 or more.....	94,426,498	99.0	1,875,871,710	100.0	19,866	77,023,177	100.0	1,805,079,929	100.0
All returns.....	95,337,432	100.0	1,852,135,465	100.0	19,427	77,035,300	100.0	1,803,751,051	99.9

Taxable returns — Continued

Size and accumulated size of adjusted gross income	Taxable income		Income tax after credits			Total income tax					
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Percent of —				
							Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income.....	—	—	—	895	1,002	(²)	127,069	(²)	(²)	(²)	10,482
\$1 under \$1,000.....	—	—	—	633	497	(²)	3,218	(²)	(3)	(²)	1,704
\$1 under \$2,000.....	235,647	636,637	(²)	236,568	11,915	(²)	16,414	(²)	2.6	46.0	69
\$1 under \$3,000.....	373,979	1,107,945	0.1	379,892	33,596	(²)	38,400	(3)	3.5	5.4	190
\$1 under \$4,000.....	2,048,022	5,739,175	0.4	2,054,567	155,071	0.1	160,927	0.1	2.8	2.4	78
\$1 under \$5,000.....	4,421,542	13,973,366	1.0	4,428,805	505,344	0.2	513,848	0.2	3.7	2.9	116
\$1 under \$6,000.....	6,892,088	24,646,090	1.7	6,899,351	1,160,082	0.4	1,169,353	0.4	4.7	3.8	169
\$1 under \$7,000.....	9,003,084	35,587,353	2.5	9,009,460	1,974,336	0.7	1,986,987	0.7	5.6	4.4	220
\$1 under \$8,000.....	11,467,019	50,066,989	3.5	11,473,389	3,105,975	1.1	3,120,977	1.1	6.2	4.9	272
\$1 under \$9,000.....	14,694,195	71,586,555	5.0	14,700,565	4,936,200	1.8	4,954,841	1.8	6.9	5.5	337
\$1 under \$10,000.....	17,608,972	93,279,948	6.5	17,615,342	6,943,967	2.5	6,962,695	2.5	7.5	5.9	395
\$1 under \$11,000.....	20,675,670	118,213,407	8.2	20,681,920	9,396,943	3.4	9,417,689	3.4	8.0	6.3	455
\$1 under \$12,000.....	23,418,415	143,112,043	9.9	23,424,274	11,999,168	4.3	12,021,268	4.3	8.4	6.6	513
\$1 under \$13,000.....	26,098,547	169,808,160	11.7	26,104,379	14,961,238	5.4	14,984,141	5.4	8.8	6.9	574
\$1 under \$14,000.....	28,766,907	198,419,088	13.7	28,771,475	18,278,550	6.6	18,304,048	6.6	9.2	7.3	636
\$1 under \$15,000.....	31,387,164	228,826,576	15.8	31,390,527	21,958,957	8.0	21,986,836	7.9	9.6	7.6	700
\$1 under \$20,000.....	41,752,023	375,276,755	26.0	41,754,591	41,486,227	15.0	41,529,325	15.0	11.1	8.8	994
\$1 under \$25,000.....	50,444,986	534,231,914	37.0	50,443,286	65,567,481	23.7	65,642,817	23.6	12.3	9.9	1,301
\$1 under \$30,000.....	58,020,096	703,370,300	48.7	58,013,402	93,393,733	33.8	93,495,457	33.7	13.3	10.7	1,611
\$1 under \$40,000.....	67,832,184	975,875,050	67.5	67,817,818	143,323,530	51.9	143,460,583	51.7	14.7	11.8	2,114
\$1 under \$50,000.....	72,521,667	1,141,437,794	79.0	72,501,744	178,296,960	64.6	178,490,384	64.3	15.6	12.6	2,460
\$1 under \$75,000.....	75,559,888	1,282,363,499	88.7	75,532,361	214,056,058	77.5	214,382,767	77.2	16.7	13.4	2,836
\$1 under \$100,000.....	76,257,246	1,329,012,288	91.9	76,227,578	228,537,372	82.8	228,977,585	82.5	17.2	13.8	3,002
\$1 under \$200,000.....	76,824,610	1,387,828,607	96.0	76,792,275	250,122,443	90.6	250,846,469	90.4	18.1	14.5	3,264
\$1 under \$500,000.....	76,964,032	1,419,749,084	98.2	76,931,063	263,894,324	95.6	264,878,589	95.4	18.7	14.9	3,440
\$1 under \$1,000,000.....	76,984,598	1,430,785,136	99.0	76,951,572	268,967,554	97.4	270,101,434	97.3	18.9	15.1	3,507
\$1 or more.....	76,992,973	1,445,659,249	100.0	76,959,926	276,076,367	100.0	277,470,220	100.0	19.2	15.4	3,602
All returns.....	76,992,973	1,445,659,249	100.0	76,960,821	276,077,369	100.0	277,597,290	100.0	19.2	15.4	3,604

Footnote(s) at end of table.

Individual Returns/1982

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns								
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total ¹	Average (dollars)			Amount	Percent of total ¹
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	8,408	—	18,769,578	1.0	2,232,348	8,401	(²)	18,750,814	1.0
\$500,000 or more	29,089	—	32,600,422	1.7	1,120,713	29,065	(²)	32,569,592	1.8
\$200,000 or more	169,367	0.2	72,574,174	3.9	428,502	169,105		72,478,990	4.0
\$100,000 or more	740,206	0.8	147,865,460	7.9	199,763	738,272	0.2	147,539,376	8.2
\$75,000 or more	1,442,270	1.5	207,613,555	11.1	143,949	1,437,744	1.0	207,068,684	11.5
\$50,000 or more	4,499,536	4.7	387,180,024	20.6	86,049	4,478,693	5.8	385,704,036	21.4
\$40,000 or more	9,216,068	9.7	596,132,398	31.8	64,684	9,169,362	11.9	593,545,386	32.9
\$30,000 or more	19,078,684	20.0	936,168,432	49.9	49,069	18,982,367	24.6	931,872,228	51.6
\$25,000 or more	26,700,649	28.0	1,145,740,798	61.1	42,911	26,558,413	34.5	1,140,172,769	63.2
\$20,000 or more	35,504,036	37.2	1,343,648,967	71.6	37,845	35,254,246	45.8	1,335,670,660	74.0
\$15,000 or more	46,038,764	48.3	1,526,290,512	81.4	33,152	45,620,917	59.2	1,515,398,827	84.0
\$14,000 or more	48,710,773	51.1	1,564,996,608	83.4	32,128	48,241,610	62.6	1,553,363,589	86.1
\$13,000 or more	51,452,867	54.0	1,601,992,735	85.4	31,135	50,910,332	66.1	1,589,372,420	88.0
\$12,000 or more	54,245,751	56.9	1,636,903,113	87.3	30,176	53,590,572	69.6	1,622,883,325	89.9
\$11,000 or more	57,104,281	59.9	1,669,786,151	89.0	29,241	56,334,331	73.1	1,654,455,079	91.7
\$10,000 or more	60,345,545	63.3	1,703,776,040	90.8	28,234	59,401,342	77.1	1,686,622,153	93.4
\$9,000 or more	63,525,946	66.6	1,734,015,671	92.4	27,296	62,316,127	80.9	1,714,359,351	95.0
\$8,000 or more	67,287,903	70.6	1,765,954,815	94.1	26,245	65,544,016	85.1	1,741,784,969	96.5
\$7,000 or more	70,702,908	74.2	1,791,527,864	95.5	25,339	68,008,365	88.3	1,760,268,574	97.5
\$6,000 or more	73,848,979	77.5	1,811,951,121	96.6	24,536	70,119,651	91.0	1,773,960,491	98.3
\$5,000 or more	77,385,398	81.2	1,831,412,942	97.6	23,867	72,590,851	94.2	1,787,539,890	99.0
\$4,000 or more	80,929,901	84.9	1,847,387,580	98.5	22,827	74,965,983	97.3	1,798,278,567	99.6
\$3,000 or more	84,351,502	88.5	1,859,338,197	99.1	22,043	76,640,839	99.5	1,804,370,096	100.0
\$2,000 or more	88,133,208	92.4	1,868,685,053	99.6	21,203	76,784,798	99.7	1,804,724,037	100.0
\$1,000 or more	91,925,327	96.4	1,874,460,298	99.9	20,391	77,021,288	100.0	1,805,078,940	100.0
\$1 or more	94,426,498	99.0	1,875,871,710	100.0	19,866	77,023,177	100.0	1,805,079,929	100.0
All returns	95,337,432	100.0	1,852,135,465	98.7	19,427	77,035,300	100.0	1,803,751,051	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Percent of —				
							Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Cumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more	8,375	14,874,112	1.0	8,354	7,108,813	2.6	7,368,787	2.7	49.5	39.3	877,132
\$500,000 or more	28,941	25,910,165	1.8	28,863	12,182,043	4.4	12,591,631	4.5	48.6	38.7	433,223
\$200,000 or more	168,363	57,830,641	4.0	167,651	25,953,925	9.4	26,623,752	9.6	46.0	36.7	157,439
\$100,000 or more	735,727	116,646,961	8.1	732,348	47,538,995	17.2	48,492,636	17.5	41.6	32.9	65,684
\$75,000 or more	1,433,085	163,295,749	11.3	1,427,565	62,020,309	22.5	63,087,453	22.7	38.6	30.5	43,879
\$50,000 or more	4,471,306	304,221,454	21.0	4,458,182	97,779,407	35.4	98,979,836	35.7	32.5	25.7	22,100
\$40,000 or more	9,160,789	469,784,198	32.5	9,142,108	132,752,837	48.1	134,009,637	48.3	28.5	22.6	14,615
\$30,000 or more	18,972,877	742,288,949	51.3	18,946,524	182,682,635	66.2	183,974,763	66.3	24.8	19.7	9,692
\$25,000 or more	26,547,987	911,427,335	63.0	26,516,640	210,508,886	76.3	211,827,403	76.3	23.2	18.6	7,976
\$20,000 or more	35,240,950	1,070,382,493	74.0	35,205,335	234,590,140	85.0	235,940,895	85.0	22.0	17.7	6,693
\$15,000 or more	45,605,809	1,216,832,672	84.2	45,569,399	254,117,410	92.0	255,483,385	92.0	21.0	16.9	5,600
\$14,000 or more	48,226,066	1,247,240,160	86.3	48,188,451	257,797,817	93.4	259,166,172	93.4	20.8	16.7	5,372
\$13,000 or more	50,894,426	1,275,851,089	88.3	50,855,547	261,115,129	94.6	262,486,080	94.6	20.6	16.5	5,156
\$12,000 or more	53,574,558	1,302,547,205	90.1	53,535,652	264,077,199	95.7	265,448,953	95.6	20.4	16.4	4,953
\$11,000 or more	56,317,303	1,327,445,841	91.8	56,278,006	266,679,424	96.6	268,052,531	96.6	20.2	16.2	4,758
\$10,000 or more	59,384,001	1,352,379,301	93.5	59,344,584	269,132,400	97.5	270,507,525	97.4	20.0	16.0	4,554
\$9,000 or more	62,298,778	1,374,072,693	95.0	62,259,361	271,140,167	98.2	272,515,380	98.2	19.8	15.9	4,373
\$8,000 or more	65,525,954	1,395,592,259	96.5	65,486,537	272,970,393	98.9	274,349,244	98.8	19.7	15.8	4,195
\$7,000 or more	67,368,663	1,418,671,896	97.5	67,330,466	274,102,031	99.3	275,483,233	99.2	19.5	15.7	4,051
\$6,000 or more	70,100,885	1,421,013,159	98.3	70,060,575	274,916,285	99.6	276,300,868	99.5	19.4	15.6	3,940
\$5,000 or more	72,571,431	1,431,685,883	99.0	72,531,121	275,571,023	99.8	276,956,373	99.8	19.3	15.5	3,815
\$4,000 or more	74,944,951	1,439,920,073	99.6	74,905,359	275,921,296	99.9	277,309,293	99.9	19.3	15.4	3,699
\$3,000 or more	76,618,994	1,444,551,304	99.9	76,580,034	276,042,771	100.0	277,431,820	99.9	19.2	15.4	3,620
\$2,000 or more	76,757,326	1,445,022,612	100.0	76,723,358	276,064,452	100.0	277,453,807	99.9	19.2	15.4	3,613
\$1,000 or more	76,992,973	1,445,659,249	100.0	76,959,293	276,075,870	100.0	277,467,002	100.0	19.2	15.4	3,602
\$1 or more	76,992,973	1,445,659,249	100.0	76,959,293	276,075,870	100.0	277,470,220	100.0	19.2	15.4	3,602
All returns	76,992,973	1,445,659,249	100.0	76,960,821	276,077,369	100.0	277,597,220	100.0	19.2	15.4	3,604

¹Estimate should be used with caution because of the small number of sample returns on which it is based.
²Percent based on positive income only.
³Less than 0.05 percent.
⁴Percent not computed.
 NOTE: Detail may not add to total because of rounding.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized 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 less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess 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)	(9)	(10)	(11)	(12)	(13)	
All returns, total	95,337,432	1,852,135,465	232,142,140	33,432,809	284,506,318	32,907,229	181,569,357	89,717,836	1,473,348,899	76,960,821	276,077,369	77,035,300	277,597,290
Under \$5,000.....	17,952,034	20,722,524	27,951,756	690,930	2,219,214	329,388	1,170,431	12,793,459	23,915,252	4,429,700	506,346	4,444,449	640,917
\$5,000 under \$10,000.....	17,039,853	127,636,902	34,526,964	1,699,929	9,025,396	1,583,478	4,569,092	16,739,062	90,130,867	13,186,537	6,438,623	13,189,509	6,448,848
\$10,000 under \$15,000.....	14,306,781	177,485,528	33,233,180	2,745,110	14,675,450	2,705,121	6,972,627	14,221,771	137,658,985	13,775,185	15,014,990	13,780,425	15,024,140
\$15,000 under \$20,000.....	10,534,728	182,641,545	26,665,507	3,219,165	17,958,127	3,218,447	8,566,196	10,509,406	147,456,460	10,364,064	19,527,270	10,366,671	19,542,489
\$20,000 under \$25,000.....	8,803,387	197,908,169	24,391,530	4,228,250	26,110,385	4,224,890	13,473,142	8,787,878	160,094,739	8,688,695	24,081,254	8,695,833	24,113,492
\$25,000 under \$30,000.....	7,621,965	209,572,367	22,925,869	4,706,465	31,708,971	4,706,465	16,953,919	7,615,985	169,726,189	7,570,116	27,826,252	7,576,046	27,852,640
\$30,000 under \$40,000.....	9,862,616	340,036,034	31,877,275	7,656,759	59,763,800	7,653,399	34,827,922	9,857,320	273,419,461	9,804,416	49,929,798	9,813,005	49,965,126
\$40,000 under \$50,000.....	4,716,532	208,952,374	15,528,941	4,216,743	41,475,250	4,216,743	27,505,401	4,706,630	166,018,176	4,683,926	34,973,430	4,690,669	35,029,801
\$50,000 under \$75,000.....	3,057,266	179,566,469	10,084,874	2,870,550	37,639,974	2,870,447	28,175,495	3,050,636	141,376,967	3,030,617	35,759,098	3,040,949	35,892,383
\$75,000 under \$100,000.....	702,064	59,748,095	2,376,731	676,697	12,930,464	676,697	10,712,760	698,495	46,720,423	695,217	14,481,314	699,472	14,594,818
\$100,000 under \$200,000.....	570,839	75,291,287	1,997,348	555,102	16,249,903	555,102	14,434,844	568,630	58,939,775	564,697	21,585,071	569,167	21,868,884
\$200,000 under \$500,000.....	140,278	39,973,752	485,932	138,303	8,044,897	138,249	7,595,743	139,605	31,960,585	138,788	13,771,882	140,040	14,032,120
\$500,000 or more.....	29,089	32,600,421	96,236	28,806	6,704,487	28,803	6,611,785	28,959	25,931,019	28,863	12,182,043	29,065	12,591,632
Taxable returns, total	77,035,300	1,803,751,051	191,422,812	31,669,171	267,292,879	31,143,879	169,658,723	76,992,973	1,445,659,249	76,960,821	276,077,369	77,035,300	277,597,290
Under \$5,000.....	4,444,449	16,211,161	4,738,308	400,688	330,559	39,434	60,255	4,421,542	13,973,366	4,429,700	506,346	4,444,449	640,917
\$5,000 under \$10,000.....	13,189,509	100,917,737	20,734,237	916,134	3,206,431	799,683	1,079,007	13,187,430	79,306,582	13,186,537	6,438,623	13,189,509	6,448,848
\$10,000 under \$15,000.....	13,780,425	171,223,326	31,082,843	2,393,377	11,205,569	2,353,388	4,616,824	13,778,192	135,546,629	13,775,185	15,014,990	13,780,425	15,024,140
\$15,000 under \$20,000.....	10,366,671	179,728,167	26,005,862	3,081,649	16,182,667	3,080,931	7,229,438	10,364,859	146,450,179	10,364,064	19,527,270	10,366,671	19,542,489
\$20,000 under \$25,000.....	8,695,833	195,497,892	24,018,771	4,147,683	24,886,193	4,144,323	12,509,012	8,692,963	158,955,158	8,688,695	24,081,254	8,695,833	24,113,492
\$25,000 under \$30,000.....	7,576,046	208,300,541	22,738,433	4,666,997	31,044,963	4,666,997	16,416,162	7,575,110	169,138,386	7,570,116	27,826,252	7,576,046	27,852,640
\$30,000 under \$40,000.....	9,813,005	338,326,842	31,675,547	7,614,902	58,939,652	7,611,542	34,143,577	9,812,088	272,504,751	9,804,416	49,929,798	9,813,005	49,965,126
\$40,000 under \$50,000.....	4,690,669	207,841,350	15,457,604	4,195,947	40,768,757	4,195,947	26,860,441	4,689,483	165,562,744	4,683,926	34,973,430	4,690,669	35,029,801
\$50,000 under \$75,000.....	3,040,949	178,635,352	10,029,671	2,857,096	37,140,686	2,856,993	27,718,960	3,038,221	140,925,705	3,030,617	35,759,098	3,040,949	35,892,383
\$75,000 under \$100,000.....	699,472	59,529,308	2,368,485	674,105	12,763,003	674,105	10,552,892	697,358	46,648,788	695,217	14,481,314	699,472	14,594,818
\$100,000 under \$200,000.....	569,167	75,060,386	1,991,843	553,695	16,124,355	553,695	14,313,295	567,364	58,816,320	564,697	21,585,071	569,167	21,868,884
\$200,000 under \$500,000.....	140,040	39,909,398	485,043	138,112	8,013,269	138,058	7,564,724	139,422	31,920,476	138,788	13,771,882	140,040	14,032,120
\$500,000 or more.....	29,065	32,569,592	96,167	28,786	6,686,776	28,783	6,594,135	28,941	25,910,165	28,863	12,182,043	29,055	12,591,632
Nontaxable returns, total	18,302,132	48,384,414	40,719,329	1,763,638	17,213,439	1,763,350	11,910,633	12,724,863	27,689,651	—	—	—	—

Footnote(s) at end of table.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized 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												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount						
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
All returns, total.....	39,571,449	428,377,209	46,580,374	6,276,999	39,387,036	5,770,474	25,857,416	36,808,087	363,660,670	29,826,371	60,957,632	29,834,110	61,137,462
Under \$5,000.....	13,658,582	30,165,577	14,892,970	536,577	1,051,638	180,027	473,670	11,020,009	21,488,078	4,302,868	464,126	4,304,726	477,978
\$5,000 under \$10,000.....	10,076,810	74,242,690	12,199,955	790,686	3,697,110	684,219	2,057,540	9,992,980	60,741,475	9,799,710	5,426,084	9,800,344	5,426,156
\$10,000 under \$15,000.....	6,356,322	78,341,104	7,658,744	804,604	3,796,672	764,619	2,016,241	6,337,905	68,816,028	6,299,043	8,946,506	6,299,668	8,948,426
\$15,000 under \$20,000.....	3,778,461	64,974,607	4,513,247	883,177	4,056,200	863,177	2,024,926	3,775,317	58,423,968	3,762,581	9,263,611	3,763,285	9,265,483
\$20,000 under \$25,000.....	2,556,215	57,289,649	3,142,530	1,099,591	5,893,888	1,099,591	3,364,828	2,551,085	50,798,118	2,544,931	9,433,889	2,546,041	9,437,212
\$25,000 under \$30,000.....	1,410,060	38,476,655	1,749,181	799,142	4,953,610	799,142	3,115,583	1,408,264	33,610,051	1,402,917	6,932,561	1,403,563	6,943,524
\$30,000 under \$40,000.....	1,014,333	34,426,207	1,332,998	743,622	5,422,670	740,262	3,714,180	1,012,591	29,388,155	1,011,097	6,778,290	1,011,820	6,780,373
\$40,000 under \$50,000.....	336,829	14,786,435	496,757	273,646	3,044,388	273,646	2,415,002	329,952	11,897,241	325,307	3,110,643	325,591	3,116,313
\$50,000 under \$75,000.....	246,305	14,529,604	372,267	215,839	3,023,165	215,736	2,526,934	244,260	11,654,248	242,531	3,578,328	242,878	3,584,922
\$75,000 under \$100,000.....	64,129	5,357,058	100,987	60,006	1,053,550	60,006	915,536	62,888	4,367,320	62,687	1,594,154	63,142	1,602,100
\$100,000 under \$200,000.....	55,104	7,364,161	90,060	52,180	1,541,031	52,180	1,421,042	54,620	5,876,598	54,532	2,378,807	54,784	2,423,788
\$200,000 under \$500,000.....	14,688	4,251,464	24,653	14,378	923,746	14,324	890,728	14,626	3,341,052	14,591	1,500,830	14,663	1,533,247
\$500,000 or more.....	3,611	4,171,997	6,028	3,551	929,370	3,549	921,203	3,590	3,258,339	3,576	1,549,802	3,605	1,597,939
Taxable returns, total.....	29,834,110	410,993,272	35,541,355	5,841,579	34,888,470	5,335,342	22,360,172	29,829,912	354,640,462	29,826,371	60,957,632	29,834,110	61,137,462
Under \$5,000.....	4,304,726	16,860,944	4,496,375	386,492	248,544	30,230	15,629	4,302,760	13,667,207	4,302,868	464,126	4,304,726	477,978
\$5,000 under \$10,000.....	9,800,344	72,396,974	11,734,394	589,355	1,831,103	482,888	654,595	9,800,343	60,193,507	9,799,710	5,426,084	9,800,344	5,426,156
\$10,000 under \$15,000.....	6,299,668	77,667,447	7,562,206	757,969	3,182,463	717,980	1,509,292	6,299,287	68,641,309	6,299,043	8,946,506	6,299,668	8,948,426
\$15,000 under \$20,000.....	3,763,285	64,719,646	4,489,819	870,925	3,865,965	870,925	1,862,871	3,763,213	58,339,498	3,762,581	9,263,611	3,763,285	9,265,483
\$20,000 under \$25,000.....	2,546,041	57,056,777	3,128,656	1,094,564	5,761,958	1,094,564	3,244,461	2,545,036	50,680,742	2,544,931	9,433,889	2,546,041	9,437,212
\$25,000 under \$30,000.....	1,403,563	38,296,158	1,737,351	792,910	4,788,124	792,910	2,964,431	1,403,386	33,589,324	1,402,917	6,932,561	1,403,563	6,943,524
\$30,000 under \$40,000.....	1,011,820	34,334,268	1,329,452	741,447	5,339,934	738,087	3,636,447	1,011,812	29,367,467	1,011,097	6,778,290	1,011,820	6,780,373
\$40,000 under \$50,000.....	325,591	14,324,273	478,122	265,768	2,712,358	265,768	2,101,092	325,573	11,744,056	325,307	3,110,643	325,591	3,116,313
\$50,000 under \$75,000.....	242,878	14,322,910	365,857	213,368	2,867,047	213,265	2,376,499	242,809	11,583,982	242,531	3,578,328	242,878	3,584,922
\$75,000 under \$100,000.....	63,142	5,280,221	99,012	59,019	964,913	59,019	829,170	62,888	4,367,320	62,687	1,594,154	63,142	1,602,100
\$100,000 under \$200,000.....	54,784	7,327,219	89,485	51,860	1,489,324	51,860	1,370,071	54,601	5,874,977	54,532	2,378,807	54,784	2,423,788
\$200,000 under \$500,000.....	14,663	4,244,699	24,609	14,355	918,399	14,301	885,434	14,617	3,338,700	14,591	1,500,830	14,663	1,533,247
\$500,000 or more.....	3,605	4,161,738	6,019	3,547	918,339	3,545	910,182	3,587	3,252,375	3,576	1,549,802	3,605	1,597,939
Nontaxable returns, total.....	9,737,339	17,383,937	11,039,020	435,420	4,498,567	435,132	3,497,244	6,978,175	9,020,208	—	—	—	—

Footnote(s) at end of table.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized 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 less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount						
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
All returns, total	46,050,287	1,295,514,378	160,694,118	24,612,915	229,344,434	24,612,915	145,661,522	43,953,736	1,014,051,728	40,206,738	200,625,077	40,269,860	201,905,499
Under \$5,000.....	2,560,063	- 13,030,162	8,914,234	114,336	953,600	114,336	565,002	761,002	915,884	13,328	30,315	24,431	144,248
\$5,000 under \$10,000.....	4,410,448	33,827,643	15,511,910	675,820	4,298,366	675,820	2,000,578	4,218,628	17,070,428	1,925,943	448,534	1,928,263	458,605
\$10,000 under \$15,000.....	5,519,737	69,211,891	19,194,050	1,351,895	8,376,093	1,351,895	3,779,776	5,455,730	46,470,762	5,093,185	3,671,479	5,097,800	3,678,706
\$15,000 under \$20,000.....	5,444,083	95,158,775	18,954,633	1,842,617	11,553,414	1,842,617	5,286,782	5,427,530	70,971,927	5,303,279	7,692,576	5,305,180	7,705,920
\$20,000 under \$25,000.....	5,524,145	124,479,557	19,434,313	2,668,066	17,461,686	2,668,066	8,390,511	5,518,392	96,680,547	5,431,006	12,609,041	5,437,014	12,637,826
\$25,000 under \$30,000.....	5,744,599	158,279,803	19,955,754	3,581,518	24,670,212	3,581,518	12,493,051	5,740,415	125,867,366	5,700,897	19,005,438	5,706,163	19,020,814
\$30,000 under \$40,000.....	8,514,142	294,190,983	29,707,159	6,662,155	52,225,812	6,662,155	29,574,607	8,510,714	234,986,890	8,459,660	41,234,800	8,467,488	41,266,996
\$40,000 under \$50,000.....	4,304,893	190,876,551	14,811,276	3,875,967	37,705,129	3,875,967	24,526,909	4,301,928	151,614,205	4,285,296	31,294,127	4,290,729	31,342,935
\$50,000 under \$75,000.....	2,757,328	161,752,706	9,566,781	2,604,514	33,845,300	2,604,514	24,989,952	2,753,070	127,237,506	2,735,139	31,453,466	2,744,685	31,572,300
\$75,000 under \$100,000.....	622,678	53,080,930	2,233,683	601,866	11,613,058	601,866	9,566,736	620,473	41,313,457	617,503	12,530,508	621,195	12,634,343
\$100,000 under \$200,000.....	502,359	66,095,337	1,871,394	490,210	14,302,893	490,210	12,636,179	500,706	51,639,177	497,191	18,660,843	501,316	18,885,707
\$200,000 under \$500,000.....	121,390	34,495,208	451,372	119,742	6,869,334	119,742	6,462,212	120,825	27,641,706	120,063	11,842,500	121,190	12,061,232
\$500,000 or more.....	24,422	27,095,156	87,562	24,209	5,469,537	24,209	5,387,227	24,323	21,641,874	24,248	10,151,449	24,406	10,495,866
Taxable returns, total	40,269,860	1,276,173,388	138,606,701	23,481,652	218,116,095	23,481,652	138,279,333	40,234,788	1,000,645,110	40,206,738	200,625,077	40,269,860	201,905,499
Under \$5,000.....	24,431	- 1,046,933	71,495	7,767	66,795	7,767	40,388	5,999	4,585	13,328	30,315	24,431	144,248
\$5,000 under \$10,000.....	1,928,263	16,252,107	5,553,658	201,524	935,311	201,524	250,129	1,926,203	10,460,966	1,925,943	448,534	1,928,263	458,605
\$10,000 under \$15,000.....	5,097,800	64,178,134	17,327,128	1,078,602	5,746,879	1,078,602	2,079,759	5,095,948	44,760,174	5,093,185	3,671,479	5,097,800	3,678,706
\$15,000 under \$20,000.....	5,305,180	92,742,296	18,349,732	1,731,330	10,204,553	1,731,330	4,318,699	5,303,441	70,064,710	5,303,279	7,692,576	5,305,180	7,705,920
\$20,000 under \$25,000.....	5,437,014	122,538,585	19,100,391	2,599,415	16,529,972	2,599,415	7,692,211	5,435,150	95,734,448	5,431,006	12,609,041	5,437,014	12,637,826
\$25,000 under \$30,000.....	5,706,163	157,213,327	19,782,120	3,549,268	24,195,020	3,549,268	12,127,509	5,705,404	125,302,108	5,700,897	19,005,438	5,706,163	19,020,814
\$30,000 under \$40,000.....	8,467,488	292,587,923	29,509,968	6,622,917	51,498,700	6,622,917	28,980,905	8,466,599	234,094,914	8,459,660	41,234,800	8,467,488	41,266,996
\$40,000 under \$50,000.....	4,290,729	190,246,496	14,759,852	3,863,510	37,336,497	3,863,510	24,200,631	4,289,601	151,325,479	4,285,296	31,294,127	4,290,729	31,342,935
\$50,000 under \$75,000.....	2,744,685	161,041,952	9,519,182	2,593,778	33,505,566	2,593,778	24,686,721	2,742,351	126,866,375	2,735,139	31,453,466	2,744,685	31,572,300
\$75,000 under \$100,000.....	621,195	52,949,906	2,227,711	600,383	11,545,667	600,383	9,504,387	619,354	41,242,613	617,503	12,530,508	621,195	12,634,343
\$100,000 under \$200,000.....	501,316	65,951,255	1,867,393	489,378	14,242,571	489,378	12,578,686	499,768	51,553,204	497,191	18,660,843	501,316	18,885,707
\$200,000 under \$500,000.....	121,190	34,441,266	450,565	119,585	6,845,228	119,585	6,438,639	120,660	27,606,136	120,063	11,842,500	121,190	12,061,232
\$500,000 or more.....	24,406	27,077,075	87,508	24,195	5,462,933	24,195	5,380,671	24,310	21,629,396	24,248	10,151,449	24,406	10,495,866
Nontaxable returns, total	5,780,427	19,340,990	22,087,417	1,131,263	11,228,339	1,131,263	7,382,189	3,718,948	13,406,619	—	—	—	—

Footnote(s) at end of table.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized 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 married people filing separately, heads of households, and surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount						
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
All returns, total	9,715,696	128,243,878	24,867,648	2,542,895	15,774,847	2,523,840	10,050,419	8,956,013	95,636,501	6,927,712	14,494,660	6,931,330	14,554,329
Under \$5,000.....	1,733,389	3,587,109	4,144,553	40,017	213,976	35,025	131,759	1,012,448	1,511,290	113,504	11,905	115,292	18,691
\$5,000 under \$10,000.....	2,552,595	19,566,569	6,815,100	233,423	1,029,921	223,439	510,974	2,527,454	12,318,965	1,460,884	564,005	1,460,902	564,086
\$10,000 under \$15,000.....	2,430,722	29,932,532	6,380,386	588,611	2,502,685	588,611	1,176,610	2,428,136	22,372,195	2,382,957	2,397,004	2,382,957	2,397,009
\$15,000 under \$20,000.....	1,312,184	22,508,163	3,197,626	493,371	2,348,514	492,653	1,252,487	1,306,559	18,060,565	1,298,204	2,571,083	1,298,206	2,571,086
\$20,000 under \$25,000.....	723,027	16,138,962	1,814,698	460,593	2,754,811	457,233	1,717,803	718,401	12,616,074	712,758	2,038,324	712,778	2,038,454
\$25,000 under \$30,000.....	467,306	12,815,908	1,220,934	325,805	2,085,149	325,805	1,345,285	467,306	10,248,772	466,302	1,888,253	466,320	1,888,302
\$30,000 under \$40,000.....	394,141	11,418,844	837,118	250,982	2,115,318	250,982	1,539,134	334,015	9,044,415	333,659	1,916,709	333,697	1,917,757
\$40,000 under \$50,000.....	74,810	3,289,387	220,908	67,130	725,733	67,130	563,489	74,750	2,506,730	73,323	568,659	74,349	570,553
\$50,000 under \$75,000.....	53,633	3,284,159	145,826	50,197	771,509	50,197	658,609	53,306	2,485,213	52,947	727,304	53,386	735,160
\$75,000 under \$100,000.....	15,257	1,310,107	42,061	14,825	263,856	14,825	230,488	15,134	1,039,646	15,027	356,652	15,135	358,375
\$100,000 under \$200,000.....	13,376	1,831,788	35,895	12,712	405,979	12,712	377,623	13,304	1,424,001	12,974	545,420	13,067	559,388
\$200,000 under \$500,000.....	4,200	1,227,081	9,907	4,183	251,817	4,183	242,803	4,154	977,828	4,134	428,551	4,187	437,641
\$500,000 or more.....	1,056	1,333,269	2,646	1,046	305,579	1,045	303,355	1,046	1,030,806	1,039	480,791	1,054	497,825
Taxable returns, total	6,931,330	116,584,391	17,274,756	2,345,940	14,288,315	2,326,885	9,019,219	6,928,273	90,373,677	6,927,712	14,494,660	6,931,330	14,554,329
Under \$5,000.....	115,292	397,151	170,438	*6,429	*15,219	*1,437	*4,238	112,783	301,573	113,504	11,905	115,292	18,691
\$5,000 under \$10,000.....	1,460,902	12,268,657	3,446,186	125,255	440,017	115,271	174,284	1,460,884	8,652,109	1,460,884	564,005	1,460,902	564,086
\$10,000 under \$15,000.....	2,382,957	29,377,745	6,193,509	556,806	2,276,227	556,806	1,027,773	2,382,957	22,145,146	2,382,957	2,397,004	2,382,957	2,397,009
\$15,000 under \$20,000.....	1,298,206	22,266,225	3,166,310	479,394	2,111,748	478,676	1,047,869	1,298,205	18,045,971	1,298,204	2,571,083	1,298,206	2,571,086
\$20,000 under \$25,000.....	712,778	15,902,530	1,789,725	453,704	2,594,262	450,344	1,572,341	712,777	12,539,968	712,758	2,038,324	712,778	2,038,454
\$25,000 under \$30,000.....	466,320	12,791,056	1,218,962	324,819	2,061,820	324,819	1,324,223	466,320	10,246,954	466,302	1,888,253	466,320	1,888,302
\$30,000 under \$40,000.....	333,697	11,404,651	836,127	250,538	2,101,018	250,538	1,526,225	333,677	9,042,370	333,659	1,916,709	333,697	1,917,757
\$40,000 under \$50,000.....	74,349	3,270,581	219,630	66,669	719,902	66,669	558,718	74,309	2,493,209	73,323	568,659	74,349	570,553
\$50,000 under \$75,000.....	53,386	3,270,491	144,632	49,950	768,073	49,950	655,740	53,061	2,475,348	52,947	727,304	53,386	735,160
\$75,000 under \$100,000.....	15,135	1,299,181	41,762	14,703	252,423	14,703	219,336	15,116	1,038,855	15,027	356,652	15,135	358,375
\$100,000 under \$200,000.....	13,067	1,781,912	34,966	12,457	392,461	12,457	364,539	12,995	1,388,138	12,974	545,420	13,067	559,388
\$200,000 under \$500,000.....	4,187	1,223,433	9,869	4,172	249,642	4,172	240,651	4,145	975,640	4,134	428,551	4,187	437,641
\$500,000 or more.....	1,054	1,330,779	2,640	1,044	305,503	1,043	303,283	1,044	1,028,393	1,039	480,791	1,054	497,825
Nontaxable returns, total	2,784,366	11,659,487	7,592,892	196,955	1,486,532	196,955	1,031,200	2,027,740	5,262,824	—	—	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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		Interest received							
			Number of returns	Amount	Total		All savers interest				Taxable portion	
					Number of returns	Amount	Gross		Exclusion		Taxable portion	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	95,337,432	1,852,135,465	83,106,842	1,564,995,190	52,841,721	157,021,475	4,133,957	4,639,999	4,133,952	4,445,617	506,129	194,381
No adjusted gross income	910,934	-23,736,244	394,721	5,663,471	545,592	2,477,685	10,746	10,016	10,746	9,740	618	275
\$1 under \$5,000	17,041,100	44,458,768	14,582,882	39,889,591	5,653,310	4,669,121	83,569	69,954	83,569	54,885	10,992	15,069
\$5,000 under \$10,000	17,039,853	127,636,902	13,921,388	102,616,389	7,271,104	15,430,698	197,877	164,488	197,877	160,495	21,315	3,992
\$10,000 under \$15,000	14,306,781	177,485,528	12,191,616	145,516,225	6,834,882	17,866,472	270,944	292,998	270,944	244,767	27,151	48,231
\$15,000 under \$20,000	10,534,728	182,641,545	9,305,369	154,368,477	5,868,797	15,224,682	296,742	228,315	296,742	222,775	41,069	5,540
\$20,000 under \$25,000	8,803,387	197,908,169	8,020,651	172,858,844	5,461,317	14,555,068	347,332	347,332	347,332	347,332	330,212	17,184
\$25,000 under \$30,000	7,621,965	209,572,367	7,104,623	186,719,323	5,421,168	12,836,229	439,228	439,014	439,228	430,786	46,701	8,229
\$30,000 under \$40,000	9,862,616	340,036,034	9,291,223	307,159,473	7,591,179	19,530,242	843,551	892,233	843,551	874,877	79,001	17,355
\$40,000 under \$50,000	4,716,532	268,952,374	4,392,291	185,170,519	4,031,856	13,309,695	624,149	757,861	624,149	720,984	76,931	36,876
\$50,000 under \$75,000	3,057,266	179,566,469	2,712,347	145,721,676	2,780,297	16,727,769	627,505	829,579	627,505	809,359	88,064	20,219
\$75,000 under \$100,000	702,064	59,748,095	583,091	41,203,655	666,109	7,408,525	190,912	276,642	190,912	273,405	28,167	3,237
\$100,000 under \$200,000	570,839	75,291,287	469,787	48,893,894	550,089	8,715,851	**201,402	**331,505	**201,399	**313,332	30,187	11,800
\$200,000 under \$500,000	140,278	39,973,752	113,915	20,994,566	137,246	4,513,414	**	**	**	**	6,999	5,250
\$500,000 under \$1,000,000	20,681	13,830,843	16,300	4,877,731	20,441	1,581,745	**	**	**	**	1,100	887
\$1,000,000 or more	8,408	18,769,578	6,638	3,341,354	8,334	2,174,278	**	**	**	**	482	236
Taxable returns, total	77,035,300	1,803,751,051	68,120,993	1,500,540,180	46,439,162	146,832,869	3,989,632	4,511,052	3,989,627	4,321,421	492,455	189,631
No adjusted gross income	12,123	-1,328,878	9,004	564,829	11,094	378,163	911	1,487	911	1,428	46	60
\$1 under \$5,000	4,432,326	17,540,039	3,639,962	14,386,895	1,976,751	2,208,017	*16,993	*21,933	*16,993	*9,091	*4,993	*12,842
\$5,000 under \$10,000	13,189,509	100,917,737	10,927,702	81,463,470	5,732,551	12,399,724	146,673	112,838	146,673	110,874	15,603	1,964
\$10,000 under \$15,000	13,780,425	171,223,326	11,830,452	140,934,099	6,515,354	16,932,542	267,040	286,434	267,040	238,477	26,254	47,957
\$15,000 under \$20,000	10,366,671	179,728,167	9,181,981	152,028,349	5,741,550	14,813,378	294,627	225,224	294,627	219,687	40,863	5,537
\$20,000 under \$25,000	8,695,833	195,497,892	7,939,494	171,003,130	5,374,255	14,215,588	341,347	344,037	341,347	326,853	43,087	17,184
\$25,000 under \$30,000	7,576,046	201,300,541	7,069,067	185,669,449	5,385,312	12,693,590	438,396	437,765	438,396	429,538	48,699	8,227
\$30,000 under \$40,000	9,813,005	331,326,842	9,258,146	305,978,492	7,550,159	19,191,977	843,317	891,766	843,317	874,411	79,000	17,355
\$40,000 under \$50,000	4,690,669	207,841,350	4,376,470	184,502,999	4,007,213	13,128,395	622,211	755,064	622,211	718,188	76,930	36,876
\$50,000 under \$75,000	3,040,949	178,635,352	2,701,537	145,023,459	2,766,900	16,586,437	625,867	826,477	625,867	806,257	88,047	20,219
\$75,000 under \$100,000	699,472	59,529,308	581,977	41,056,136	663,649	7,372,656	190,910	276,638	190,910	273,401	28,166	3,237
\$100,000 under \$200,000	569,167	75,060,386	468,543	48,762,775	548,593	8,663,577	**201,340	**331,389	**201,335	**313,215	30,187	11,800
\$200,000 under \$500,000	140,040	38,909,398	113,735	20,952,156	137,029	4,502,535	**	**	**	**	8,998	5,250
\$500,000 under \$1,000,000	20,664	13,818,778	16,289	4,874,532	20,424	1,578,120	**	**	**	**	1,100	887
\$1,000,000 or more	8,401	18,750,814	6,634	3,339,410	8,328	2,168,169	**	**	**	**	482	236
Nontaxable returns, total	18,302,132	48,384,414	14,985,849	64,455,010	6,402,559	10,188,606	144,325	128,946	144,325	124,196	13,674	4,750

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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	Domestic and foreign dividends received						State income tax refunds		Alimony received	Business or profession			
	Total		Dividend exclusion		Dividends in adjusted gross income		Number of returns	Amount		Net profit		Net loss	
	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)
All returns, total.....	17,186,673	54,044,825	14,929,307	1,902,415	13,172,360	52,142,410	12,251,058	4,996,947	1,946,143	6,761,405	68,647,384	3,330,917	18,074,220
No adjusted gross income.....	175,142	724,210	145,568	18,582	130,236	705,628	70,858	63,275	2,665	92,589	1,095,637	357,785	5,990,190
\$1 under \$5,000.....	1,101,358	940,431	881,218	85,635	909,064	854,796	148,030	41,129	95,105	843,573	2,005,512	237,778	1,058,569
\$5,000 under \$10,000.....	1,881,621	2,337,331	1,625,494	170,979	1,486,728	2,166,351	394,691	83,504	269,169	1,012,802	4,849,918	302,677	1,095,921
\$10,000 under \$15,000.....	1,662,109	2,656,947	1,418,971	162,534	1,347,571	2,494,413	759,690	170,670	296,006	868,556	5,494,952	380,143	1,264,038
\$15,000 under \$20,000.....	1,673,610	2,832,121	1,408,017	162,725	1,261,440	2,669,396	962,100	265,171	276,431	766,216	5,721,988	347,868	1,177,573
\$20,000 under \$25,000.....	1,614,428	2,649,078	1,388,765	159,122	1,138,452	2,489,956	1,599,869	454,384	195,789	700,144	5,817,410	373,773	1,167,307
\$25,000 under \$30,000.....	1,685,707	2,954,842	1,477,917	182,938	1,230,361	2,771,904	1,926,912	577,207	210,381	586,884	5,329,553	319,673	913,245
\$30,000 under \$40,000.....	2,810,456	5,177,640	2,489,494	331,927	1,992,035	4,845,712	3,114,572	1,073,996	284,655	850,546	9,046,594	454,066	1,325,180
\$40,000 under \$50,000.....	1,796,206	4,634,972	1,572,473	222,464	1,326,127	4,412,509	1,720,525	721,997	*16,899	409,501	6,228,433	253,445	895,834
\$50,000 under \$75,000.....	1,690,845	7,345,461	1,525,591	236,001	1,352,549	7,109,459	1,078,622	646,207	128,254	388,600	9,554,647	192,836	993,468
\$75,000 under \$100,000.....	498,208	4,015,583	450,668	74,463	440,260	3,941,120	222,729	232,319	*109,117	122,574	4,830,771	49,347	459,978
\$100,000 under \$200,000.....	446,582	6,345,428	404,654	69,798	412,482	6,275,630	195,781	351,555	38,229	91,804	4,981,969	42,665	692,944
\$200,000 under \$500,000.....	123,338	5,364,653	114,782	20,575	118,489	5,344,078	**53,582	**249,359	20,252	**27,616	**3,690,000	**18,831	**1,039,974
\$500,000 under \$1,000,000.....	19,105	2,523,872	18,088	3,296	18,724	2,520,575	**	**	2,561	**	**	**	**
\$1,000,000 or more.....	7,958	3,542,257	7,607	1,375	7,842	3,540,882	3,097	66,175	628	**	**	**	**
Taxable returns, total.....	15,693,116	51,619,714	13,715,925	1,761,344	12,003,891	49,858,370	11,659,940	4,752,058	1,735,448	5,214,222	60,537,010	2,495,767	10,054,074
No adjusted gross income.....	6,809	208,430	5,742	935	5,743	207,495	2,485	10,003	276	1,929	108,637	5,925	553,999
\$1 under \$5,000.....	466,969	468,038	390,989	34,904	394,053	433,134	34,958	5,097	10,890	125,641	381,227	27,954	116,116
\$5,000 under \$10,000.....	1,440,939	1,697,400	1,257,216	125,106	1,149,225	1,572,294	184,783	29,864	203,932	523,112	2,509,818	147,647	341,756
\$10,000 under \$15,000.....	1,546,477	2,460,599	1,316,415	150,455	1,262,585	2,310,144	671,469	139,390	295,988	735,441	4,396,864	318,976	932,667
\$15,000 under \$20,000.....	1,626,318	2,758,700	1,365,478	158,082	1,230,505	2,600,617	928,262	247,743	232,892	720,401	5,147,442	320,592	962,871
\$20,000 under \$25,000.....	1,590,404	2,542,286	1,371,301	156,220	1,116,429	2,386,067	1,573,283	445,678	180,621	670,334	5,328,759	363,333	1,094,575
\$25,000 under \$30,000.....	1,667,263	2,886,480	1,465,867	181,586	1,216,494	2,704,894	1,910,871	562,595	210,381	572,425	5,047,306	314,703	879,157
\$30,000 under \$40,000.....	2,794,623	5,056,240	2,475,665	329,413	1,977,687	4,726,826	3,096,939	1,065,538	284,655	834,403	8,684,202	446,232	1,237,697
\$40,000 under \$50,000.....	1,777,446	4,520,929	1,555,603	220,470	1,309,498	4,300,459	1,709,142	709,748	*16,899	404,241	6,089,967	249,642	833,311
\$50,000 under \$75,000.....	1,683,781	7,277,379	1,518,853	235,077	1,346,341	7,042,302	1,073,329	640,093	128,254	384,840	9,406,736	190,212	933,400
\$75,000 under \$100,000.....	496,400	4,005,167	448,931	74,231	438,576	3,930,935	222,148	230,114	*109,117	122,237	4,801,204	49,116	455,221
\$100,000 under \$200,000.....	445,475	6,319,225	403,550	69,646	411,431	6,249,579	195,633	350,910	38,102	91,645	4,961,317	42,525	676,598
\$200,000 under \$500,000.....	123,168	5,354,880	114,637	20,550	118,335	5,334,330	**53,541	**249,109	20,252	**27,573	**3,673,529	**18,800	**1,036,706
\$500,000 under \$1,000,000.....	19,092	2,521,884	18,076	3,294	18,712	2,518,590	**	**	2,561	**	**	**	**
\$1,000,000 or more.....	7,952	3,542,078	7,602	1,374	7,836	3,540,703	3,097	66,175	628	**	**	**	**
Nontaxable returns, total.....	1,493,557	2,425,111	1,213,382	141,071	1,168,469	2,284,040	591,118	244,889	210,695	1,547,183	8,110,374	835,150	8,020,146

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Farm						Sales of capital assets							
	Net profit		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Returns with short-term capital gains or losses							
							Current-year gains less losses		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
All returns, total	932,987	7,994,248	1,756,250	17,827,797	1,303,505	421,811	2,760,189	-2,094,998	483,366	8,005,250	1,325,255	4,755,977	1,683,174	14,856,225
No adjusted gross income.....	27,047	378,116	285,342	7,586,078	2,039	2,417	64,831	-290,571	11,651	520,497	33,878	268,761	38,265	1,079,829
\$1 under \$5,000.....	134,779	323,587	153,555	982,266	62,920	5,692	93,156	-190,064	9,085	78,576	49,821	101,034	49,921	369,674
\$5,000 under \$10,000.....	167,654	643,513	195,148	1,076,012	150,473	40,683	167,307	-291,253	13,070	147,720	65,516	117,744	77,119	556,718
\$10,000 under \$15,000.....	140,058	765,386	214,628	1,181,570	124,462	61,903	173,307	-174,015	45,664	498,778	76,406	135,631	114,525	808,423
\$15,000 under \$20,000.....	102,098	781,985	181,777	943,112	145,879	19,867	213,162	-218,931	53,008	400,744	87,268	124,211	150,828	743,885
\$20,000 under \$25,000.....	96,134	821,937	179,210	1,022,708	124,585	25,087	213,670	-211,296	31,576	1,304,819	98,074	134,134	125,604	1,650,250
\$25,000 under \$30,000.....	72,412	746,274	142,216	785,876	168,808	45,688	243,884	-335,369	24,393	335,937	105,825	312,352	144,894	983,659
\$30,000 under \$40,000.....	83,462	990,929	189,239	1,060,660	248,438	52,814	447,801	-424,416	73,664	917,301	220,537	398,495	280,425	1,740,212
\$40,000 under \$50,000.....	41,854	738,329	84,611	577,032	117,357	55,665	365,656	10,230	59,240	479,033	199,944	489,125	201,533	957,928
\$50,000 under \$75,000.....	37,942	765,456	70,422	734,237	111,094	57,636	400,457	-156,275	78,343	1,018,676	201,309	488,374	239,002	1,663,325
\$75,000 under \$100,000.....	16,521	415,827	21,844	396,612	24,287	21,781	184,073	-228,189	33,449	813,281	83,592	313,543	110,856	1,355,014
\$100,000 under \$200,000.....	9,921	392,382	26,255	697,315	20,263	26,102	158,125	-76,537	34,662	721,589	69,058	535,875	104,346	1,334,001
\$200,000 under \$500,000.....	**2,852	**189,241	9,321	446,183	2,652	2,710	57,601	79,407	12,488	442,519	25,977	515,697	36,279	878,809
\$500,000 under \$1,000,000.....	**	**	1,779	152,436	191	771	11,270	112,751	**3,073	**325,779	**8,050	**821,002	**9,577	**734,498
\$1,000,000 or more.....	253	41,286	903	185,699	57	2,995	5,510	299,531	**	**	**	**	**	**
Taxable returns, total	599,149	5,848,162	1,142,389	8,060,655	1,223,695	408,118	2,526,383	-1,363,127	437,383	6,986,443	1,219,270	4,371,626	1,530,620	12,721,196
No adjusted gross income.....	69	2,735	3,724	367,836	*20	*183	5,375	-71,654	1,037	105,062	2,037	60,568	4,005	237,283
\$1 under \$5,000.....	10,782	27,057	7,447	81,626	*20,257	*1,778	34,937	5,629	*1,572	*7,232	22,514	28,004	13,248	29,607
\$5,000 under \$10,000.....	67,726	208,191	89,664	352,796	125,947	34,852	85,241	-198,465	*6,393	*51,990	44,950	80,770	46,053	331,226
\$10,000 under \$15,000.....	100,889	455,100	167,154	754,734	120,189	60,998	143,342	-81,131	34,985	238,923	69,413	120,012	94,223	440,066
\$15,000 under \$20,000.....	81,134	534,486	163,601	784,269	145,591	19,828	201,302	-202,120	50,472	351,411	82,648	109,629	142,280	663,159
\$20,000 under \$25,000.....	83,809	625,587	171,661	872,518	120,255	24,363	206,551	-212,239	30,409	1,296,490	91,957	119,797	123,440	1,628,526
\$25,000 under \$30,000.....	66,122	638,309	139,564	732,164	168,807	45,688	238,954	-333,868	22,319	293,306	103,317	308,756	141,368	935,929
\$30,000 under \$40,000.....	81,850	951,703	187,245	998,924	247,192	52,771	440,837	-334,902	72,419	902,583	219,731	398,403	273,969	1,635,889
\$40,000 under \$50,000.....	40,576	704,936	82,704	539,110	117,236	55,664	359,307	16,887	58,525	445,848	195,534	481,911	198,983	910,872
\$50,000 under \$75,000.....	37,215	710,747	69,899	719,409	110,755	57,634	395,144	-145,169	76,052	1,004,873	200,978	486,016	232,982	1,636,058
\$75,000 under \$100,000.....	16,259	380,865	21,680	383,334	24,287	21,781	183,678	-228,321	33,087	806,124	83,487	312,493	110,312	1,346,938
\$100,000 under \$200,000.....	9,819	378,359	26,059	691,752	20,262	26,102	157,436	-77,404	34,589	717,125	68,709	533,624	103,983	1,328,153
\$200,000 under \$500,000.....	**2,846	**188,806	9,305	444,048	2,649	2,710	57,508	87,501	12,454	440,660	25,949	514,113	36,203	867,272
\$500,000 under \$1,000,000.....	**	**	1,779	152,436	191	771	11,264	115,328	**3,070	**324,818	**8,046	**817,530	**9,571	**730,219
\$1,000,000 or more.....	253	41,286	903	185,699	57	2,995	5,507	296,801	**	**	**	**	**	**
Nontaxable returns, total	333,838	2,146,086	513,861	9,767,142	79,810	13,693	233,806	-731,871	45,983	1,018,807	105,985	384,351	152,554	2,135,029

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Sales of capital assets — Continued													
	Sales of capital assets reported on Schedule D — Continued								Net long-term capital gain in excess of net short-term capital loss					
	Returns with long-term capital gains or losses								Total		Excluded portion		Amount included in adjusted gross income	
	Current-year gains less losses		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term 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	Number of returns	Amount						
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	
All returns, total	6,108,802	63,801,215	456,956	8,140,786	5,568,049	88,406,780	1,861,938	13,716,712	6,601,625	86,087,011	6,597,451	51,639,240	6,595,115	34,447,771
No adjusted gross income.....	144,912	2,735,191	6,006	435,981	207,678	5,745,547	32,961	930,709	204,373	5,376,464	204,323	3,224,083	204,370	2,152,381
\$1 under \$5,000.....	264,475	484,394	16,817	391,431	285,739	1,117,906	62,061	693,049	341,935	1,091,559	341,935	655,018	341,935	436,541
\$5,000 under \$10,000.....	507,487	959,459	22,925	323,316	509,390	1,832,652	123,310	633,774	650,233	1,911,070	650,233	1,146,515	650,233	764,555
\$10,000 under \$15,000.....	627,758	1,104,172	37,942	465,739	628,367	2,738,014	161,805	1,304,187	729,993	2,778,655	729,993	1,666,589	729,993	1,112,067
\$15,000 under \$20,000.....	515,351	1,121,092	45,487	367,186	489,404	2,131,841	177,826	777,463	614,919	2,079,763	614,919	1,248,021	614,286	831,742
\$20,000 under \$25,000.....	488,017	1,449,354	45,594	952,215	436,797	2,215,862	168,002	1,233,002	534,645	2,070,717	534,645	1,242,503	534,380	828,214
\$25,000 under \$30,000.....	491,111	1,350,211	28,969	149,817	450,759	2,384,707	155,910	435,040	593,211	2,439,267	592,579	1,462,576	589,852	976,691
\$30,000 under \$40,000.....	931,062	2,656,911	42,785	393,045	784,929	4,682,998	298,771	1,222,194	980,731	4,433,710	980,731	2,660,480	980,100	1,773,230
\$40,000 under \$50,000.....	687,410	2,474,923	67,759	841,225	534,903	4,550,580	264,254	1,492,289	629,152	4,567,310	625,793	2,736,261	629,152	1,831,050
\$50,000 under \$75,000.....	746,152	5,402,780	62,589	1,524,940	623,079	8,025,854	239,741	2,054,214	698,971	7,849,930	698,971	4,710,190	697,647	3,139,740
\$75,000 under \$100,000.....	297,636	4,089,873	29,669	916,484	257,576	5,260,084	78,285	1,043,606	263,547	5,004,069	263,547	3,001,748	263,547	2,002,321
\$100,000 under \$200,000.....	290,633	8,292,323	36,404	739,606	254,026	10,858,578	76,124	1,114,759	257,607	10,497,691	257,476	6,293,527	257,504	4,204,164
\$200,000 under \$500,000.....	92,849	9,907,732	**14,010	**639,801	82,940	12,091,639	19,745	498,215	80,525	11,694,247	80,523	7,016,186	80,348	4,678,062
\$500,000 under \$1,000,000.....	16,600	6,420,166	**	**	15,553	7,584,487	**3,143	**284,211	15,067	7,377,497	15,067	4,426,504	15,053	2,950,993
\$1,000,000 or more.....	7,349	15,352,634	**	**	6,909	17,186,033	**	**	6,716	16,915,063	6,716	10,149,041	6,713	6,766,023
Taxable returns, total	5,442,192	61,690,578	400,883	6,508,559	4,769,856	81,842,702	1,677,591	10,600,641	5,746,995	79,853,936	5,742,871	47,900,576	5,740,488	31,953,360
No adjusted gross income.....	7,548	1,388,706	543	25,930	8,596	2,182,149	339	24,131	8,176	2,000,221	8,176	1,199,718	8,176	800,503
\$1 under \$5,000.....	67,815	205,953	*828	*1,283	64,808	309,605	*17,854	*27,378	85,059	308,466	85,059	185,106	85,059	123,360
\$5,000 under \$10,000.....	327,780	714,184	*13,491	*135,341	300,416	1,065,448	72,940	284,794	419,189	1,141,032	419,189	684,408	419,189	456,624
\$10,000 under \$15,000.....	557,904	1,306,719	28,006	157,857	544,524	2,180,653	136,216	573,080	644,519	2,286,863	644,519	1,371,483	644,519	915,379
\$15,000 under \$20,000.....	487,375	1,185,612	42,130	353,848	457,973	1,973,722	164,964	618,626	583,953	1,932,289	583,953	1,159,525	583,322	772,765
\$20,000 under \$25,000.....	471,657	1,417,004	43,568	903,978	416,773	2,121,579	163,079	1,184,141	510,292	1,976,170	510,292	1,185,768	510,027	790,402
\$25,000 under \$30,000.....	483,295	1,315,610	26,816	113,338	445,316	2,327,042	151,520	399,200	588,137	2,385,410	587,505	1,430,261	584,778	955,149
\$30,000 under \$40,000.....	921,507	2,596,250	41,801	374,207	773,795	4,581,053	296,424	1,203,799	973,088	4,351,063	973,088	2,610,890	972,457	1,740,173
\$40,000 under \$50,000.....	672,176	2,148,088	63,553	799,567	521,406	4,226,181	261,544	1,471,783	615,947	4,248,008	612,588	2,544,674	615,947	1,703,334
\$50,000 under \$75,000.....	742,326	5,401,934	61,222	1,474,022	620,406	7,966,385	236,931	2,000,968	696,238	7,801,167	696,238	4,680,931	694,914	3,120,236
\$75,000 under \$100,000.....	296,238	4,065,042	28,561	794,511	257,080	5,236,808	77,130	926,957	263,055	4,981,661	263,055	2,988,303	263,055	1,993,358
\$100,000 under \$200,000.....	289,885	8,274,132	36,375	737,339	253,446	10,826,816	75,804	1,109,036	257,103	10,469,192	256,972	6,276,427	257,000	4,192,765
\$200,000 under \$500,000.....	92,751	9,899,741	**13,989	**637,337	82,865	12,079,251	19,708	495,591	80,464	11,683,959	80,462	7,010,013	80,287	4,673,946
\$500,000 under \$1,000,000.....	16,590	6,419,678	**	**	15,546	7,581,288	**3,138	**281,158	15,062	7,374,684	15,062	4,424,816	15,049	2,949,868
\$1,000,000 or more.....	7,345	15,351,926	**	**	6,906	17,184,721	**	**	6,713	16,913,752	6,713	10,148,254	6,710	6,765,498
Nontaxable returns, total	666,610	2,110,636	56,073	1,632,227	798,193	6,564,078	184,347	3,116,072	854,630	6,233,075	854,580	3,738,664	854,627	2,494,411

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities					
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income		Fully included 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	Number of returns	Amount
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns, total	7,123,916	38,514,403	2,512,498	4,110,675	778,290	2,941,634	531,248	2,327,531	9,369,560	69,297,603	8,824,885	60,123,166	8,226,672	56,101,225
No adjusted gross income.....	221,251	2,394,389	4,533	6,900	75,245	440,206	81,051	1,162,916	41,839	238,330	38,140	183,975	34,358	169,615
\$1 under \$5,000.....	372,018	523,489	71,715	95,020	52,978	93,088	42,931	72,951	616,497	1,983,522	559,627	1,379,339	513,099	1,262,950
\$5,000 under \$10,000.....	679,231	833,539	117,319	260,205	79,212	162,278	54,949	80,393	1,869,014	7,378,818	1,792,597	6,610,286	1,721,668	6,309,064
\$10,000 under \$15,000.....	755,745	1,227,114	213,231	364,118	107,443	244,277	61,121	135,574	1,631,297	9,462,923	1,573,041	8,790,394	1,503,319	8,434,625
\$15,000 under \$20,000.....	649,768	944,038	213,271	400,264	55,738	159,864	55,831	97,436	1,259,908	9,636,883	1,222,880	8,493,213	1,153,655	7,954,421
\$20,000 under \$25,000.....	582,027	945,048	213,921	370,617	74,128	174,185	48,894	86,063	944,129	7,582,153	901,635	7,042,171	807,526	6,481,451
\$25,000 under \$30,000.....	631,550	1,253,133	223,877	334,346	59,437	192,040	41,164	71,715	757,666	7,176,711	686,945	5,856,463	636,789	5,413,896
\$30,000 under \$40,000.....	1,084,070	2,098,294	448,933	641,156	106,533	377,382	44,641	114,654	1,055,613	9,930,212	982,341	8,917,474	902,628	8,352,533
\$40,000 under \$50,000.....	711,365	2,159,842	319,821	519,322	47,484	145,150	23,938	88,537	577,730	6,450,241	510,483	5,627,964	478,411	5,253,965
\$50,000 under \$75,000.....	771,277	3,522,567	315,282	575,574	58,415	229,613	31,870	109,981	427,902	5,347,925	386,730	4,696,361	334,377	4,295,977
\$75,000 under \$100,000.....	286,699	2,281,513	117,957	241,836	24,296	169,783	13,830	76,155	98,063	2,216,242	89,047	1,276,619	73,281	1,071,224
\$100,000 under \$200,000.....	271,695	4,670,733	110,954	227,278	23,771	231,897	21,167	105,399	67,150	1,273,802	60,435	842,714	51,306	738,980
\$200,000 under \$500,000.....	84,768	5,155,920	27,546	63,676	**13,610	**321,891	**10,061	**125,756	**21,619	**555,242	**19,951	**369,681	**17,380	**329,769
\$500,000 under \$1,000,000.....	**22,452	**10,504,782	**4,138	**10,352	**	**	**	**	**	**	**	**	**	**
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	1,133	64,598	1,033	36,510	875	32,756
Taxable returns, total	6,217,444	35,700,468	2,345,363	3,836,833	552,005	2,172,527	332,924	847,242	8,213,520	64,582,883	7,769,599	56,574,692	7,256,275	52,875,665
No adjusted gross income.....	8,888	859,626	73	72	2,465	69,534	1,369	37,569	1,400	22,194	1,376	20,439	1,364	20,224
\$1 under \$5,000.....	97,400	151,364	30,734	24,945	6,061	14,359	*1,780	*2,497	115,403	294,941	115,115	292,234	115,115	292,234
\$5,000 under \$10,000.....	438,523	503,670	109,687	167,789	29,830	72,785	16,714	16,924	1,368,847	5,281,419	1,328,378	4,943,854	1,279,613	4,771,141
\$10,000 under \$15,000.....	668,774	1,015,819	183,221	319,193	81,986	172,935	38,985	43,939	1,559,965	9,042,543	1,502,917	8,403,789	1,440,637	8,096,914
\$15,000 under \$20,000.....	616,710	872,508	210,874	383,555	38,579	98,903	48,065	59,994	1,237,892	9,507,587	1,201,981	8,383,736	1,133,676	7,845,484
\$20,000 under \$25,000.....	553,762	894,187	216,904	363,336	67,057	159,937	45,292	54,941	936,170	7,536,295	895,205	7,012,389	801,103	6,451,715
\$25,000 under \$30,000.....	626,476	1,230,393	219,971	328,981	56,754	171,083	37,622	40,052	757,406	7,174,037	686,685	5,853,789	636,529	5,411,221
\$30,000 under \$40,000.....	1,076,425	2,065,173	422,336	624,426	104,019	369,099	43,586	95,730	1,047,763	9,830,479	975,082	8,827,205	895,726	8,272,162
\$40,000 under \$50,000.....	697,474	2,024,915	326,773	514,094	46,505	129,406	23,034	85,510	573,637	6,445,188	506,390	5,623,385	475,678	5,249,813
\$50,000 under \$75,000.....	768,487	3,501,102	323,058	569,147	57,382	203,115	31,467	105,585	427,333	5,342,942	386,161	4,691,623	334,145	4,294,786
\$75,000 under \$100,000.....	286,204	2,271,506	117,530	240,816	24,191	169,336	13,827	75,638	97,904	2,214,189	88,991	1,275,850	73,225	1,070,897
\$100,000 under \$200,000.....	271,182	4,659,105	110,576	226,582	23,579	221,221	21,141	105,321	67,079	1,271,627	60,384	840,540	51,235	736,805
\$200,000 under \$500,000.....	84,695	5,150,283	27,492	63,545	**13,597	**320,814	**10,042	**123,543	**21,588	**554,845	**19,921	**369,351	**17,354	**329,512
\$500,000 under \$1,000,000.....	**22,444	**10,500,819	**4,134	**10,351	**	**	**	**	**	**	**	**	**	**
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	1,133	64,598	1,033	36,510	875	32,756
Non-taxable returns, total	906,472	2,813,935	167,135	273,842	226,285	769,106	198,324	1,480,288	1,156,040	4,714,719	1,055,286	3,548,474	970,397	3,225,561

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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 — Continued				Rent				Royalty				
	Partially included in adjusted gross income		Not included in adjusted gross income		Net income		Net loss		Net income		Net loss		
	Number of returns	Amount received	Amount included in adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	908,102	6,983,051	4,021,941	697,091	6,213,326	3,406,504	13,686,703	4,388,506	22,164,881	859,739	6,599,594	48,556	280,769
No adjusted gross income.....	4,362	38,370	14,360	3,831	30,345	86,567	387,096	158,551	2,425,005	30,498	247,236	1,379	72,709
\$1 under \$5,000.....	56,512	277,619	116,389	77,418	442,952	264,180	413,614	211,133	860,483	56,676	76,938	**	**
\$5,000 under \$10,000.....	116,914	697,710	301,222	88,991	372,044	434,121	855,883	375,952	1,263,382	68,623	147,429	**7,015	**4,986
\$10,000 under \$15,000.....	114,858	583,714	355,769	65,892	444,584	427,661	879,808	395,262	1,310,598	99,496	230,146	*2,081	*3,324
\$15,000 under \$20,000.....	133,458	1,232,763	538,793	63,231	449,699	354,558	878,091	404,959	1,558,154	75,011	212,968	*3,993	*2,621
\$20,000 under \$25,000.....	122,100	821,304	560,720	59,987	279,398	278,016	617,159	497,234	1,969,309	83,057	261,623	*532	*809
\$25,000 under \$30,000.....	84,254	726,807	442,568	88,432	1,036,008	333,564	850,235	494,835	1,773,618	52,371	153,362	*5,046	*9,526
\$30,000 under \$40,000.....	113,415	883,250	564,940	91,544	694,429	422,553	1,343,285	749,108	3,064,312	107,798	408,649	*4,239	*2,629
\$40,000 under \$50,000.....	57,509	542,213	373,999	88,193	654,063	299,429	1,663,908	420,738	1,999,247	81,223	510,289	6,309	8,138
\$50,000 under \$75,000.....	69,643	619,287	400,385	46,554	432,661	249,419	1,674,480	394,990	2,464,877	95,669	797,283	6,813	51,347
\$75,000 under \$100,000.....	18,855	265,610	205,396	**23,101	**1,353,230	107,859	851,316	117,889	1,059,418	**86,029	**1,550,874	**8,925	**82,064
\$100,000 under \$200,000.....	12,504	219,436	103,734	**	**	107,686	1,676,258	129,458	1,472,352	**	**	**	**
\$200,000 under \$500,000.....	2,991	59,160	36,119	**	**	**40,891	**1,595,772	**38,397	**944,146	17,777	953,222	1,750	25,900
\$500,000 under \$1,000,000.....	510	7,879	3,793	**	**	**	**	**	**	**5,511	**1,049,577	**474	**16,716
\$1,000,000 or more.....	217	7,928	3,754	117	23,914	**	**	**	**	**	**	**	**
Taxable returns, total	790,732	6,205,020	3,699,028	568,020	5,501,417	2,880,195	12,162,575	3,759,654	17,497,314	723,402	6,100,826	45,663	202,667
No adjusted gross income.....	24	313	215	*24	*1,657	1,868	42,857	3,983	292,453	1,044	31,591	93	4,518
\$1 under \$5,000.....	—	—	—	*288	*2,707	53,815	75,614	34,346	126,620	*7,012	*2,735	**	**
\$5,000 under \$10,000.....	84,478	332,311	172,712	46,038	177,967	282,941	486,478	214,890	694,888	37,413	74,421	*6,289	*4,920
\$10,000 under \$15,000.....	95,815	510,703	306,875	64,484	434,926	400,421	799,062	341,020	1,004,281	90,354	191,353	*1,720	*2,898
\$15,000 under \$20,000.....	132,538	1,228,268	538,252	62,114	433,835	331,464	784,985	373,990	1,216,137	64,510	175,040	*3,993	*2,621
\$20,000 under \$25,000.....	122,093	821,254	560,673	57,826	263,325	262,807	549,055	482,316	1,782,655	81,089	226,711	*532	*809
\$25,000 under \$30,000.....	84,254	726,807	442,568	88,432	1,036,008	330,272	838,489	485,494	1,633,596	51,211	150,662	*5,046	*9,526
\$30,000 under \$40,000.....	113,058	869,963	555,043	90,953	688,354	417,949	1,313,732	734,590	2,975,449	106,534	402,878	*4,231	*2,404
\$40,000 under \$50,000.....	54,149	541,312	373,572	88,193	654,063	296,609	1,574,897	412,870	1,897,063	79,767	496,155	6,205	8,108
\$50,000 under \$75,000.....	69,306	615,495	396,837	46,554	432,661	246,144	1,579,129	392,422	2,429,056	95,224	796,637	6,559	43,215
\$75,000 under \$100,000.....	18,801	265,108	204,953	**22,997	**1,352,001	107,585	849,482	116,282	1,037,467	**85,977	**2,056,409	**8,774	**81,196
\$100,000 under \$200,000.....	12,504	219,436	103,734	**	**	107,471	1,675,177	129,198	1,466,723	**	**	**	**
\$200,000 under \$500,000.....	2,985	59,022	36,046	**	**	**40,849	**1,593,618	**38,283	**940,928	17,761	952,626	1,747	25,737
\$500,000 under \$1,000,000.....	510	7,879	3,793	**	**	**	**	**	**	**5,506	**1,049,535	**474	**16,716
\$1,000,000 or more.....	217	7,928	3,754	117	23,914	**	**	**	**	**	**	**	**
Nontaxable returns, total	117,370	777,250	322,913	129,071	711,909	526,309	1,524,128	628,852	4,667,567	136,337	498,769	2,893	78,102

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Farm rental income		Partnership										Estate or trust	
	Number of returns	Amount	Total income		Total loss		Expense deduction		Net profit		Net loss		Total 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
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total	518,863	2,177,533	2,254,118	33,017,369	2,467,303	33,754,523	145,378	171,254	1,817,962	27,365,915	2,126,447	28,274,324	801,213	6,148,641
No adjusted gross income.....	9,429	-69,008	62,732	1,086,855	136,689	7,941,586	2,800	4,899	32,368	491,465	131,243	7,351,096	18,191	117,399
\$1 under \$5,000.....	29,622	1,944	142,724	362,806	74,975	470,482	*10,964	*7,431	123,745	281,082	76,621	396,190	63,069	134,718
\$5,000 under \$10,000.....	77,091	135,451	205,241	1,017,655	121,127	730,414	*7,735	*9,935	198,158	883,149	97,145	605,842	92,035	228,784
\$10,000 under \$15,000.....	64,230	358,640	162,515	1,020,615	169,694	894,693	16,185	17,418	147,696	882,005	150,774	773,500	83,843	263,724
\$15,000 under \$20,000.....	56,491	178,437	160,874	1,267,195	151,255	816,951	8,943	17,229	149,087	1,030,809	126,478	597,794	57,996	210,709
\$20,000 under \$25,000.....	52,981	219,572	144,828	1,057,927	160,107	999,873	11,103	13,343	117,968	931,110	140,700	886,398	59,522	254,082
\$25,000 under \$30,000.....	46,424	264,673	159,544	1,081,137	163,759	942,050	4,475	2,137	123,291	998,306	152,335	861,357	46,614	268,939
\$30,000 under \$40,000.....	84,591	360,196	279,909	2,050,838	379,944	1,641,135	13,316	24,193	231,638	1,807,930	345,750	1,422,420	97,712	574,843
\$40,000 under \$50,000.....	47,130	394,161	225,530	2,007,666	247,703	1,709,501	15,767	8,877	190,742	1,744,616	213,134	1,455,327	74,981	579,378
\$50,000 under \$75,000.....	30,044	138,774	291,501	4,322,318	370,054	3,554,682	19,441	26,817	216,068	3,722,805	315,470	2,981,985	97,980	817,641
\$75,000 under \$100,000.....	**20,416	**193,718	152,914	3,503,688	184,503	2,537,103	12,928	13,587	108,814	2,920,228	146,472	1,967,230	40,558	532,011
\$100,000 under \$200,000.....	**	**	187,762	6,951,458	220,713	5,234,264	15,498	18,063	129,371	5,803,844	165,838	4,104,713	46,072	913,521
\$200,000 under \$500,000.....	**	**	62,442	4,094,461	69,402	3,449,791	4,822	5,694	40,046	3,310,192	51,409	2,671,216	16,982	591,389
\$500,000 under \$1,000,000.....	299	509	10,244	1,463,277	12,098	1,364,353	936	1,169	**8,970	**2,558,374	**13,078	**2,199,255	**5,658	**661,503
\$1,000,000 or more.....	115	466	4,358	1,729,474	5,280	1,467,646	465	464	**	**	**	**	**	**
Taxable returns, total	455,576	2,079,706	1,873,902	30,287,859	2,111,744	25,254,021	113,015	134,153	1,513,347	25,442,707	1,797,895	20,543,022	724,113	5,786,336
No adjusted gross income.....	18	-614	4,282	231,623	6,870	1,751,199	247	234	658	63,714	6,606	1,583,523	357	20,506
\$1 under \$5,000.....	5,095	*11,929	11,610	17,176	8,257	91,596	*260	*329	*11,379	*7,329	8,257	82,078	46,434	69,087
\$5,000 under \$10,000.....	57,488	68,813	95,400	345,841	73,245	271,636	*1,464	*565	94,261	302,973	57,248	229,332	66,025	169,468
\$10,000 under \$15,000.....	57,053	263,543	133,322	833,512	129,485	551,015	*6,842	*7,364	122,552	729,595	113,299	454,481	79,176	252,707
\$15,000 under \$20,000.....	55,233	174,356	148,384	1,098,223	130,160	567,816	*7,685	*14,862	139,560	904,390	107,993	388,845	55,772	195,370
\$20,000 under \$25,000.....	52,980	219,591	130,960	987,394	147,321	826,778	11,084	13,339	111,749	880,870	131,950	733,593	55,793	249,740
\$25,000 under \$30,000.....	45,425	267,921	150,101	956,145	153,369	757,556	*4,457	*2,133	116,364	897,731	143,532	701,276	46,490	265,229
\$30,000 under \$40,000.....	84,460	366,244	273,243	1,964,675	367,118	1,480,914	11,966	22,036	228,784	1,762,498	334,158	1,300,774	96,367	547,602
\$40,000 under \$50,000.....	47,130	394,161	221,658	1,957,377	241,601	1,585,551	15,222	7,515	187,516	1,710,631	208,704	1,346,321	71,514	514,218
\$50,000 under \$75,000.....	30,044	138,774	289,163	4,260,813	364,766	3,388,289	19,166	26,796	214,986	3,680,519	310,463	2,834,790	96,992	815,549
\$75,000 under \$100,000.....	**20,236	**197,871	151,540	3,444,828	182,704	2,507,921	12,909	13,585	107,570	2,867,965	145,915	1,944,643	40,556	531,968
\$100,000 under \$200,000.....	**	**	187,272	6,919,131	220,177	5,206,465	15,496	18,058	129,001	5,778,219	165,366	4,083,610	46,022	904,208
\$200,000 under \$500,000.....	**	**	62,375	4,086,573	69,302	3,440,521	4,816	5,684	40,004	3,304,296	51,333	2,663,928	16,962	589,770
\$500,000 under \$1,000,000.....	299	509	10,238	1,461,198	12,093	1,363,513	936	1,169	**8,963	**2,551,979	**13,071	**2,195,828	**5,653	**660,915
\$1,000,000 or more.....	115	466	4,354	1,723,352	5,276	1,463,252	465	464	**	**	**	**	**	**
Nontaxable returns, total	63,287	97,827	380,216	2,729,510	355,559	8,500,503	32,363	37,101	304,615	1,923,208	328,552	7,731,302	77,100	362,305

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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	Estate or trust — Continued						Small Business Corporation								Windfall profit tax refunds	
	Total loss		Net income		Net loss		Total income		Total 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	Number of returns	Amount		
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	73,703	402,055	797,403	6,089,299	61,813	342,713	436,456	5,942,288	452,128	6,792,045	416,558	5,580,831	421,237	6,430,588	133,387	90,918
No adjusted gross income.....	2,550	95,582	17,926	107,619	2,511	85,802	5,962	232,109	43,893	2,406,806	3,853	149,011	43,377	2,323,709	3,014	3,740
\$1 under \$5,000.....	—	—	63,069	134,718	—	—	30,112	46,273	36,780	428,211	29,481	45,670	36,779	427,607	2,938	1,354
\$5,000 under \$10,000.....	*11,023	*36,033	91,285	228,523	*10,735	*35,771	32,181	72,899	22,607	243,639	31,520	71,371	22,606	242,111	*1,293	*336
\$10,000 under \$15,000.....	*13,390	*16,582	83,797	263,281	*13,390	*16,139	27,227	194,973	37,516	307,213	26,612	141,339	32,911	253,579	5,144	1,164
\$15,000 under \$20,000.....	*5,345	*8,425	57,365	210,306	*5,345	*8,021	26,331	76,837	29,885	181,255	25,821	74,511	28,800	178,929	11,443	4,793
\$20,000 under \$25,000.....	*887	*20,542	59,522	254,082	*887	*20,542	23,906	99,391	31,343	190,405	23,208	96,597	27,316	187,610	*8,313	*1,562
\$25,000 under \$30,000.....	*4,946	*3,794	46,613	268,939	*4,946	*3,794	50,443	350,826	34,764	119,788	50,134	348,716	31,367	117,679	3,395	2,035
\$30,000 under \$40,000.....	2,052	5,930	97,712	571,258	*1,093	*2,345	69,405	410,069	79,194	489,748	65,807	398,842	78,558	478,521	26,398	19,689
\$40,000 under \$50,000.....	6,538	19,009	74,332	568,146	3,176	7,777	42,253	475,896	32,160	248,335	38,839	455,867	25,333	228,306	17,337	9,081
\$50,000 under \$75,000.....	14,485	45,094	97,876	810,245	10,186	37,698	53,109	546,687	41,001	420,571	52,128	519,572	37,440	393,457	**52,387	**40,173
\$75,000 under \$100,000.....	3,207	36,106	40,236	531,707	2,722	35,802	25,579	476,228	18,524	265,090	23,461	446,095	17,484	234,958	**	**
\$100,000 under \$200,000.....	6,709	48,693	45,323	905,554	**6,182	**63,260	31,578	824,234	27,307	542,922	29,205	786,895	24,296	505,583	**	**
\$200,000 under \$500,000.....	1,661	27,916	16,827	586,006	**	**	13,513	746,022	12,721	472,429	12,102	703,691	11,225	430,097	**	**
\$500,000 under \$1,000,000.....	615	26,282	**5,520	**648,916	*640	**25,761	**4,857	**1,389,844	**4,433	**475,632	**4,387	**1,342,653	**3,745	**428,441	1,193	3,820
\$1,000,000 or more.....	295	12,067	**	**	**	**	**	**	**	**	**	**	**	**	532	3,161
Taxable returns, total	68,641	293,753	720,589	5,735,733	57,072	243,150	395,153	5,531,231	316,375	3,520,597	380,369	5,243,608	287,474	3,232,974	124,277	84,959
No adjusted gross income.....	101	12,872	332	18,893	93	11,258	1,354	75,486	2,052	309,804	859	48,159	1,802	282,477	977	708
\$1 under \$5,000.....	—	—	46,434	69,087	—	—	26,452	42,131	5,173	26,115	26,452	42,131	5,173	26,115	*4	*2
\$5,000 under \$10,000.....	*10,735	*35,905	65,275	169,335	*10,735	*35,771	20,286	16,778	3,801	27,597	20,239	15,563	3,800	26,383	*1,003	*266
\$10,000 under \$15,000.....	*13,344	*9,201	79,176	252,707	*13,344	*9,201	17,046	138,015	13,302	123,931	16,431	89,875	9,942	75,790	5,144	1,164
\$15,000 under \$20,000.....	*4,626	*6,910	55,141	194,967	*4,626	*6,507	24,789	66,959	27,435	122,644	24,788	66,635	26,714	122,320	10,934	4,694
\$20,000 under \$25,000.....	*886	*20,534	55,793	249,740	*886	*20,534	23,303	95,847	21,718	111,816	22,671	93,936	17,691	109,906	*7,634	*1,322
\$25,000 under \$30,000.....	*4,946	*3,794	46,489	265,229	*4,946	*3,794	49,502	346,604	33,618	89,153	49,502	344,582	30,221	87,130	*2,053	*1,262
\$30,000 under \$40,000.....	1,819	3,902	96,367	544,016	*860	*316	64,736	370,532	77,037	402,778	61,450	362,690	76,403	394,936	25,681	19,511
\$40,000 under \$50,000.....	6,538	19,009	70,865	502,986	3,176	7,777	40,666	460,009	30,760	210,498	38,239	443,540	23,934	194,029	16,740	8,891
\$50,000 under \$75,000.....	13,171	31,003	96,888	808,153	8,872	23,607	51,805	487,661	39,311	372,217	50,890	462,035	35,751	346,591	**52,382	**40,160
\$75,000 under \$100,000.....	3,206	36,086	40,234	531,664	2,721	35,783	25,298	474,187	17,905	245,111	23,180	444,061	16,968	214,985	**	**
\$100,000 under \$200,000.....	6,701	48,663	45,273	896,241	**6,173	**62,839	31,568	823,013	27,138	536,226	29,199	785,720	24,128	498,933	**	**
\$200,000 under \$500,000.....	1,658	27,524	16,807	584,387	**	**	13,495	744,414	12,696	467,776	12,085	702,274	11,206	425,637	**	**
\$500,000 under \$1,000,000.....	615	26,282	**5,515	**648,328	*640	**25,761	**4,853	**1,389,594	**4,429	**474,931	**4,384	**1,342,406	**3,741	**427,744	1,193	3,820
\$1,000,000 or more.....	295	12,067	**	**	**	**	**	**	**	**	**	**	**	**	532	3,161
Nontaxable returns, total	5,062	108,302	76,814	353,566	4,741	99,563	41,303	411,057	135,753	3,271,448	36,189	337,223	133,763	3,197,613	9,110	5,959

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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	Windfall profit tax withheld		Unemployment compensation				Other income				Statutory adjustments			
	Number of returns	Amount	Total		In adjusted gross income		Net income		Net loss		Total		Moving 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
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total	464,451	844,209	10,105,079	19,818,427	5,347,634	7,089,116	3,703,388	7,641,687	553,787	17,944,360	33,421,412	64,887,065	1,456,752	3,665,012
No adjusted gross income.....	13,317	40,047	46,809	121,811	—	—	55,038	229,674	187,817	11,154,602	107,968	489,072	9,114	62,004
\$1 under \$5,000.....	13,595	5,830	1,480,295	3,987,604	*35,664	*50,621	247,058	356,114	86,223	1,540,915	656,885	1,338,226	36,362	74,561
\$5,000 under \$10,000.....	15,667	4,254	1,952,166	4,279,988	57,841	28,907	380,615	460,673	62,493	1,163,727	2,037,089	3,007,667	151,692	233,330
\$10,000 under \$15,000.....	22,520	6,371	1,617,262	3,105,437	567,392	426,223	409,204	891,419	33,513	413,250	3,191,648	3,732,344	194,836	273,214
\$15,000 under \$20,000.....	21,050	5,282	1,210,999	2,343,841	896,210	936,471	342,179	386,595	22,214	460,972	3,931,161	4,746,524	257,502	369,561
\$20,000 under \$25,000.....	34,567	8,209	1,273,855	1,992,300	1,266,834	1,726,020	362,185	392,508	24,114	580,131	4,281,847	5,647,151	182,791	399,374
\$25,000 under \$30,000.....	34,500	11,702	1,035,907	1,659,602	1,035,907	1,599,998	417,925	641,993	18,165	226,541	4,543,144	6,938,998	178,293	376,818
\$30,000 under \$40,000.....	56,816	66,435	1,087,576	1,728,899	1,087,576	1,721,932	609,654	961,827	30,472	470,055	7,256,353	13,233,968	173,308	521,093
\$40,000 under \$50,000.....	51,870	23,136	293,301	411,216	293,301	411,216	366,071	605,269	33,974	527,886	3,823,168	9,610,971	134,666	563,011
\$50,000 under \$75,000.....	74,132	73,253	**106,845	**187,610	**106,845	**187,610	300,800	1,039,326	30,082	582,401	2,486,160	9,417,886	97,545	464,092
\$75,000 under \$100,000.....	40,137	58,356	**	**	**	**	95,012	325,305	7,527	179,187	551,808	2,954,406	19,639	157,494
\$100,000 under \$200,000.....	54,940	135,238	**	**	**	**	84,677	645,892	11,823	310,599	436,112	2,833,546	18,620	152,378
\$200,000 under \$500,000.....	**31,340	**406,096	**	**	**	**	26,117	384,328	4,110	145,436	100,148	742,223	2,112	15,508
\$500,000 under \$1,000,000.....	**	**	53	104	53	104	**6,853	**320,764	**1,260	**188,658	13,191	126,890	223	2,202
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	4,730	67,193	49	372
Taxable returns, total	419,801	795,223	8,110,551	14,411,098	5,285,112	7,019,593	3,265,223	6,706,490	229,694	4,703,963	31,673,802	61,359,814	1,347,076	3,373,641
No adjusted gross income.....	2,629	8,391	*3	*11	—	—	1,320	38,697	3,169	620,186	3,432	32,337	*72	*310
\$1 under \$5,000.....	713	285	285,830	730,894	*19,970	*37,315	82,061	96,098	2,006	5,868	129,520	222,460	*12,053	*18,126
\$5,000 under \$10,000.....	7,677	3,771	1,293,365	2,451,841	52,130	24,132	240,091	257,984	29,159	597,422	1,280,690	1,918,080	109,241	156,844
\$10,000 under \$15,000.....	20,083	5,396	1,561,633	2,963,971	550,423	417,870	362,576	727,011	25,196	292,874	3,012,958	3,410,069	182,926	238,337
\$15,000 under \$20,000.....	19,202	4,993	1,199,178	2,320,191	889,068	928,738	331,516	361,063	18,514	286,331	3,857,960	4,608,312	246,309	344,365
\$20,000 under \$25,000.....	32,609	5,976	1,264,719	1,976,746	1,257,698	1,710,666	353,782	374,838	20,634	492,980	4,243,610	5,528,957	173,841	372,065
\$25,000 under \$30,000.....	33,053	6,894	1,029,665	1,647,323	1,029,665	1,587,719	411,162	630,572	16,563	173,691	4,517,486	6,869,153	177,701	371,756
\$30,000 under \$40,000.....	54,389	65,413	1,087,576	1,728,899	1,087,576	1,721,932	607,221	930,745	29,842	434,539	7,231,386	13,111,669	172,708	519,512
\$40,000 under \$50,000.....	50,337	21,905	292,012	405,303	292,012	405,303	364,578	587,396	32,160	494,966	3,814,163	9,571,525	134,225	561,559
\$50,000 under \$75,000.....	73,856	72,915	**106,506	**185,799	**106,506	**185,799	298,845	1,034,240	28,343	524,247	2,477,967	9,372,365	97,545	464,092
\$75,000 under \$100,000.....	39,076	58,017	**	**	**	**	94,605	323,825	7,274	161,623	550,904	2,950,037	19,546	157,372
\$100,000 under \$200,000.....	54,864	135,198	**	**	**	**	84,544	642,720	11,498	291,804	435,799	2,830,265	18,566	151,630
\$200,000 under \$500,000.....	**31,318	**406,069	**	**	**	**	26,074	382,255	4,079	141,871	100,017	740,604	2,071	15,099
\$500,000 under \$1,000,000.....	**	**	53	104	53	104	**6,848	**319,046	**1,257	**185,561	13,183	126,850	223	2,202
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	4,727	67,133	49	372
Nontaxable returns, total	44,645	48,987	1,994,528	5,407,329	62,522	69,523	438,165	935,197	324,093	13,240,397	1,747,610	3,527,251	109,676	291,371

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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													
	Employee business expenses		Payments to an individual retirement arrangement		Payment to a self-employed retirement (Keogh) plan		Forfeited interest penalty		Alimony paid		Deduction for working married couple		Disability income exclusion	
	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
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	7,057,983	16,276,343	12,010,038	28,273,852	559,011	2,482,594	1,089,884	329,847	582,477	3,034,996	21,690,558	9,048,263	267,249	1,064,077
No adjusted gross income.....	29,311	220,989	31,961	79,957	1,811	6,439	12,301	3,504	7,402	73,030	23,256	5,428	*5,769	*16,921
\$1 under \$5,000.....	173,344	508,426	96,885	190,036	4,008	3,480	83,598	25,885	22,167	127,763	191,947	11,834	68,355	320,415
\$5,000 under \$10,000.....	484,438	1,093,906	428,020	690,355	17,900	31,770	126,390	31,013	26,501	96,880	876,167	92,104	119,453	538,778
\$10,000 under \$15,000.....	618,555	1,411,149	730,927	1,268,066	23,259	31,188	157,925	55,551	73,103	145,538	1,734,114	283,013	63,074	181,068
\$15,000 under \$20,000.....	827,231	1,652,306	1,008,891	1,845,145	43,688	78,296	121,681	45,208	45,188	146,863	2,374,644	542,466	*6,606	*5,098
\$20,000 under \$25,000.....	904,289	1,782,205	1,185,773	2,316,890	30,414	58,596	100,956	27,186	53,264	140,044	2,824,928	847,895	*3,992	*1,798
\$25,000 under \$30,000.....	903,334	1,852,478	1,469,439	3,163,248	42,756	92,504	117,176	23,282	71,827	212,616	3,160,442	1,176,557	—	—
\$30,000 under \$40,000.....	1,434,661	3,039,239	2,679,595	6,417,149	63,762	198,235	176,908	46,940	80,276	337,505	5,488,927	2,637,211	—	—
\$40,000 under \$50,000.....	831,529	1,742,760	1,832,467	4,819,844	76,505	286,179	101,757	29,318	55,201	268,821	2,870,479	1,861,284	—	—
\$50,000 under \$75,000.....	571,777	1,653,066	1,637,611	4,783,805	117,983	628,788	63,379	26,283	78,611	569,213	1,668,452	1,258,477	—	—
\$75,000 under \$100,000.....	147,247	564,156	446,587	1,356,340	58,831	371,082	12,394	5,922	31,578	289,465	281,955	187,801	—	—
\$100,000 under \$200,000.....	110,434	564,240	365,158	1,063,746	58,368	512,296	12,576	6,799	28,204	407,134	171,871	112,637	—	—
\$200,000 under \$500,000.....	**21,126	**171,012	83,243	241,198	**19,726	**183,740	2,415	1,731	**9,155	**220,126	37,147	26,871	—	—
\$500,000 under \$1,000,000.....	**	**	10,188	28,822	**	**	309	980	**	**	**6,229	**4,686	—	—
\$1,000,000 or more.....	707	20,393	3,293	9,162	**	**	119	244	**	**	**	**	—	—
Taxable returns, total	6,668,089	14,867,537	11,718,850	27,699,195	529,609	2,430,903	979,376	296,135	543,750	2,770,884	20,820,245	8,939,031	150,275	544,993
No adjusted gross income.....	262	15,982	1,147	3,019	52	456	43	43	626	11,456	1,946	1,067	—	—
\$1 under \$5,000.....	50,511	113,341	30,631	71,923	*718	*335	*31,530	*9,837	*740	*3,381	*351	*48	*288	*594
\$5,000 under \$10,000.....	342,564	716,205	315,577	478,235	7,944	21,256	92,341	22,416	23,081	77,306	429,931	48,704	77,499	359,219
\$10,000 under \$15,000.....	568,575	1,239,222	698,041	1,204,350	19,483	25,199	149,426	54,024	72,470	140,001	1,629,576	264,912	62,786	179,668
\$15,000 under \$20,000.....	817,990	1,611,001	984,619	1,801,026	39,676	68,566	118,982	43,839	43,670	141,173	2,331,487	533,881	*5,710	*3,714
\$20,000 under \$25,000.....	892,685	1,718,486	1,181,528	2,307,809	28,127	57,043	100,955	27,186	52,026	131,008	2,800,140	841,012	*3,992	*1,798
\$25,000 under \$30,000.....	896,321	1,813,375	1,463,272	3,148,960	42,154	91,224	116,943	23,270	69,849	206,542	3,145,626	1,172,729	—	—
\$30,000 under \$40,000.....	1,422,025	2,966,858	2,673,419	6,404,233	61,769	189,358	176,908	46,940	79,374	318,018	5,454,437	2,630,483	—	—
\$40,000 under \$50,000.....	829,054	1,731,202	1,828,109	4,806,440	75,428	283,996	101,080	26,665	54,872	263,213	2,865,826	1,858,694	—	—
\$50,000 under \$75,000.....	568,809	1,624,083	1,634,966	4,776,888	117,357	626,588	63,378	26,283	78,208	564,036	1,664,522	1,256,251	—	—
\$75,000 under \$100,000.....	147,163	563,543	445,996	1,354,205	58,829	371,052	12,394	5,922	31,521	288,710	281,278	187,110	—	—
\$100,000 under \$200,000.....	110,322	563,028	364,896	1,063,118	58,364	512,259	12,558	6,794	28,175	406,527	171,778	112,601	—	—
\$200,000 under \$500,000.....	**21,101	**170,816	83,171	241,014	**19,708	**183,570	2,410	1,691	**9,138	**219,512	37,121	26,854	—	—
\$500,000 under \$1,000,000.....	**	**	10,185	28,814	**	**	309	980	**	**	**6,226	**4,683	—	—
\$1,000,000 or more.....	707	20,393	3,293	9,162	**	**	119	244	**	**	**	**	—	—
Nontaxable returns, total	389,894	1,408,807	291,188	574,657	29,402	51,691	110,508	33,712	38,727	264,112	870,313	109,232	116,974	519,084

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, 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						Exemption amount (145)	Contribution deduction for nonitemizers		Excess itemized deductions		Unused zero bracket amount		Taxable income	
	Foreign Housing deduction		Foreign earned income exclusion		Other adjustments			Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Number of returns (150)	Amount (151)	Number of returns (152)	Amount (153)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount									
	(139)	(140)	(141)	(142)	(143)	(144)									
All returns, total	781	6,421	17,481	120,949	242,608	584,709	232,142,140	19,284,231	430,805	32,907,229	181,569,357	855,516	2,273,407	89,717,836	1,473,348,899
No adjusted gross income	—	—	—	—	3,201	20,798	2,430,111	—	—	—	—	35,825	695,868	—	—
\$1 under \$5,000	—	—	2,063	4,235	30,778	71,592	25,521,645	2,015,742	40,423	329,388	1,170,431	622,292	1,236,539	12,793,459	23,915,252
\$5,000 under \$10,000	—	—	*1,325	*60,022	26,554	139,510	34,526,964	4,703,049	102,819	1,583,478	4,569,092	146,453	258,446	16,739,062	90,130,867
\$10,000 under \$15,000	—	—	*1,240	*308	27,816	83,249	33,233,180	4,177,077	93,822	2,705,121	6,972,627	*39,989	*70,159	14,221,771	137,658,985
\$15,000 under \$20,000	—	—	*1,240	*1,034	33,952	60,548	26,665,507	3,227,231	73,523	3,218,447	8,566,196	*718	*1,034	10,509,406	147,456,460
\$20,000 under \$25,000	—	—	*1,851	*7,003	37,462	66,071	24,391,530	2,063,184	46,827	4,224,890	13,473,142	*6,719	*9,268	8,787,878	160,094,739
\$25,000 under \$30,000	—	—	*509	*306	18,802	41,188	22,925,869	1,471,377	34,575	4,706,465	16,953,919	—	—	7,615,985	169,726,189
\$30,000 under \$40,000	—	—	*1,019	*4,802	26,553	31,795	31,877,275	1,179,815	28,073	7,653,399	34,827,922	*3,360	*1,841	9,857,320	273,419,461
\$40,000 under \$50,000	—	—	*3,499	*4,521	27,583	35,231	15,528,941	313,071	7,484	4,216,743	27,505,401	—	—	4,706,630	166,018,176
\$50,000 under \$75,000	**443	**1,867	2,409	22,834	6,613	9,444	10,084,874	109,875	2,675	2,870,447	28,175,495	*103	*199	3,050,636	141,376,967
\$75,000 under \$100,000	**274	**3,015	*789	*10,089	**3,198	**22,866	*2,376,731	15,016	367	676,697	10,712,760	—	—	698,495	46,720,423
\$100,000 under \$200,000	**	**	1,326	5,197	**	**	1,997,348	7,709	191	555,102	14,434,844	—	—	568,630	58,939,775
\$200,000 under \$500,000	*59	*1,467	191	370	**	**	485,932	**1,059	**26	138,249	7,595,743	*54	*51	139,605	31,960,585
\$500,000 under \$1,000,000	**5	**72	*16	*168	63	1,872	68,477	**	**	20,454	2,738,394	**3	**1	20,578	11,042,159
\$1,000,000 or more	**	**	*4	*60	33	546	27,759	26	1	8,349	3,873,391	**	**	8,381	14,888,860
Taxable returns, total	776	6,353	13,768	56,286	197,295	374,855	191,422,812	17,279,374	388,293	31,143,879	169,658,723	785,272	1,565,075	76,992,973	1,445,659,249
No adjusted gross income	—	—	—	—	—	—	37,347	—	—	—	—	1,678	50,275	—	—
\$1 under \$5,000	—	—	—	—	5,713	4,879	4,700,961	822,875	16,843	39,434	60,255	586,195	1,173,800	4,421,542	13,973,366
\$5,000 under \$10,000	—	—	*338	*165	13,352	37,729	20,734,237	4,000,710	86,329	799,683	1,079,007	146,453	258,446	13,187,430	79,306,582
\$10,000 under \$15,000	—	—	*1,240	*308	24,941	64,047	31,082,843	4,103,714	92,256	2,353,388	4,616,824	*39,989	*70,159	13,778,192	135,546,629
\$15,000 under \$20,000	—	—	*1,240	*1,034	33,321	59,713	26,005,862	3,211,232	73,128	3,080,931	7,229,438	*718	*1,034	10,364,859	146,450,179
\$20,000 under \$25,000	—	—	*1,240	*6,480	37,462	66,071	24,018,771	2,055,516	46,656	4,144,323	12,509,012	*6,719	*9,268	8,692,963	158,955,158
\$25,000 under \$30,000	—	—	*509	*306	18,801	40,990	22,738,433	1,467,243	34,475	4,666,997	16,416,162	—	—	7,575,110	169,138,386
\$30,000 under \$40,000	—	—	*1,018	*4,800	26,216	31,467	31,675,547	1,176,352	27,986	7,611,542	34,143,577	*3,360	*1,841	9,812,088	272,504,751
\$40,000 under \$50,000	—	—	*3,499	*4,521	27,583	35,231	15,457,604	308,891	7,380	4,195,947	26,860,441	—	—	4,689,483	165,562,744
\$50,000 under \$75,000	**443	**1,867	2,409	22,834	6,613	9,444	10,029,671	109,209	2,659	2,856,993	27,718,960	*103	*199	3,038,221	140,925,705
\$75,000 under \$100,000	**274	**3,015	*743	*10,064	**3,197	**22,866	*2,368,485	15,016	367	674,105	10,552,892	—	—	697,358	46,648,788
\$100,000 under \$200,000	**	**	1,325	5,194	**	**	1,991,843	7,547	188	553,695	14,313,295	—	—	567,364	58,816,320
\$200,000 under \$500,000	*54	*1,399	*187	*352	**	**	485,043	**1,043	**26	138,058	7,564,724	*54	*51	139,422	31,920,476
\$500,000 under \$1,000,000	**5	**72	*16	*168	63	1,872	68,423	**	**	20,439	2,731,091	*3	*1	20,566	11,036,053
\$1,000,000 or more	**	**	*4	*60	33	546	27,744	26	1	8,344	3,863,044	**	**	8,375	14,874,112
Nontaxable returns, total	5	68	3,713	64,662	45,313	209,854	40,719,329	2,004,857	42,512	1,763,350	11,910,633	70,244	708,332	12,724,863	27,689,651

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1982

Table 1.5 — Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or Deficit

(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 less deficit	Salaries and wages		Total net profit from business activities ¹		Total net loss from business activities ¹		Sales of property net gain ²	
			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	18,302,132	48,384,414	14,985,849	64,455,010	1,996,616	10,385,508	1,627,754	26,584,821	981,352	3,467,626
Returns with adjusted gross income, total	17,403,321	70,791,781	14,600,132	59,356,368	1,924,003	9,479,789	914,348	7,106,848	751,211	1,643,828
\$1 under \$5,000	12,608,774	26,918,729	10,942,920	25,502,695	905,628	2,010,905	410,087	2,371,494	293,048	445,029
\$5,000 under \$10,000	3,850,344	26,719,164	2,993,686	21,152,919	666,974	3,179,130	265,586	1,837,342	259,507	411,780
\$10,000 under \$15,000	526,356	6,262,202	361,164	4,582,126	180,058	1,372,589	126,688	1,015,355	93,584	276,562
\$15,000 under \$20,000	168,057	2,913,379	123,388	2,340,128	67,393	861,302	49,364	544,066	40,853	127,700
\$20,000 under \$25,000	107,554	2,410,277	81,157	1,855,714	43,771	642,606	24,999	358,133	30,671	64,309
\$25,000 under \$30,000	45,919	1,271,826	35,556	1,049,874	24,309	389,288	9,304	172,796	6,939	43,139
\$30,000 under \$50,000	75,474	2,820,215	48,898	1,848,501	28,952	584,573	20,435	481,381	22,429	186,418
\$50,000 under \$100,000	18,909	1,149,904	11,924	845,737	6,294	356,626	7,093	264,910	3,581	57,341
\$100,000 under \$200,000	1,672	230,901	1,244	131,120	554	55,391	702	43,577	520	22,287
\$200,000 under \$500,000	238	64,354	180	42,412	61	11,854	84	13,890	70	5,970
\$500,000 under \$1,000,000	17	12,065	11	3,199	4	1,855	**6	**3,905	6	1,835
\$1,000,000 or more	7	18,765	4	1,943	5	13,670	**	**	3	1,458
Returns with deficit, total	898,811	-22,407,367	385,717	5,098,642	72,613	905,719	713,406	19,477,973	230,141	1,823,797
\$0 under \$5,000	445,254	-803,634	182,607	2,040,170	34,278	269,981	313,743	1,899,800	85,747	208,097
\$5,000 under \$10,000	130,538	-923,353	61,077	594,306	8,627	124,131	116,200	1,520,462	30,730	109,445
\$10,000 under \$15,000	70,181	-872,278	32,217	560,013	7,130	43,266	62,065	1,127,573	15,500	111,676
\$15,000 under \$30,000	120,087	-2,405,310	49,980	726,493	12,503	178,667	102,252	2,779,846	42,510	229,748
\$30,000 under \$50,000	52,992	-2,091,360	21,730	297,038	3,905	63,359	48,753	1,978,223	15,662	149,041
\$50,000 under \$100,000	44,597	-3,182,228	21,873	284,501	3,537	108,503	39,708	2,464,489	22,716	245,027
\$100,000 under \$200,000	21,282	-2,990,179	9,263	207,426	1,614	44,122	18,417	1,971,241	9,781	169,824
\$200,000 or more	13,880	-9,139,025	6,970	388,094	1,019	73,689	12,268	5,736,339	7,495	600,940

Size of adjusted gross income or deficit	Sales of property net loss ²		Total itemized deductions		Taxable income		Income tax before credits		Total tax credits	
	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	314,036	1,638,714	1,763,638	17,213,439	12,724,863	27,689,651	2,351,015	1,183,335	2,351,015	1,183,335
Returns with adjusted gross income, total	243,563	588,177	1,763,638	17,213,439	12,724,863	27,689,651	2,351,012	1,183,329	2,351,012	1,183,329
\$1 under \$5,000	71,196	134,704	290,242	1,888,655	8,371,917	9,941,886	241,214	16,442	241,214	16,442
\$5,000 under \$10,000	85,484	148,303	783,795	5,818,965	3,551,632	10,824,286	1,601,827	279,857	1,601,827	279,857
\$10,000 under \$15,000	42,069	130,487	351,733	3,469,881	443,579	2,112,357	235,009	128,908	235,009	128,908
\$15,000 under \$20,000	18,136	49,360	137,516	1,775,460	144,547	1,006,281	90,690	86,008	90,690	86,008
\$20,000 under \$25,000	7,823	37,503	80,567	1,224,192	94,915	1,139,581	78,096	152,433	78,096	152,433
\$25,000 under \$30,000	5,600	36,470	39,468	664,008	40,875	587,803	32,066	82,236	32,066	82,236
\$30,000 under \$50,000	10,056	38,252	62,653	1,530,642	62,379	1,370,142	57,716	244,463	57,716	244,463
\$50,000 under \$100,000	2,732	11,303	16,046	666,749	13,552	522,896	12,928	121,231	12,928	121,231
\$100,000 under \$200,000	401	757	1,407	125,548	1,266	123,455	1,266	43,434	1,266	43,434
\$200,000 under \$500,000	62	928	191	31,628	183	40,109	183	17,821	183	17,821
\$500,000 under \$1,000,000	**4	**11	15	7,350	12	6,106	11	3,183	11	3,183
\$1,000,000 or more	**	**	5	10,360	6	14,748	6	7,313	6	7,313
Returns with deficit, total	70,473	1,050,537	—	—	—	—	3	6	3	6
\$0 under \$5,000	14,825	89,127	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	12,547	77,334	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	5,116	37,977	—	—	—	—	—	—	—	—
\$15,000 under \$30,000	16,325	213,307	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	10,642	184,513	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	6,869	120,969	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	2,788	130,693	—	—	—	—	—	—	—	—
\$200,000 or more	1,361	196,617	—	—	—	—	—	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.
¹Consists of business or profession, farm, partnership, and Small Business Corporation net profit less loss.
²Consists of gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets.
 NOTE: Detail may not add to total because of rounding.

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received						Domestic and foreign dividends received			
			Number of returns	Amount	Total		All-Savers interest				Total		Exclusion	
					Number of returns	Amount	Gross		Taxable portion		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	21,069,254	237,614,250	20,811,238	232,853,105	5,692,425	4,299,332	93,647	68,590	8,352	2,026	1,095,110	425,139	834,754	76,024
Under \$5,000.....	5,189,614	14,106,225	5,034,804	13,233,292	1,073,960	765,008	*5,041	*938	—	—	194,749	85,626	144,827	14,113
\$5,000 under \$10,000.....	5,694,918	42,631,255	5,615,042	41,275,958	1,279,088	1,263,472	*4,992	*4,957	—	—	259,839	128,230	234,878	20,303
\$10,000 under \$15,000.....	4,485,990	55,124,246	4,469,020	54,158,692	1,144,301	882,182	*14,977	*12,291	*4,992	*1,048	174,921	50,392	114,916	10,030
\$15,000 under \$20,000.....	2,571,611	44,308,505	2,571,611	43,706,826	837,702	516,848	*24,962	*4,303	—	—	179,819	49,703	124,904	9,543
\$20,000 under \$25,000.....	1,625,013	36,132,874	1,621,653	35,629,367	635,816	386,753	*16,799	*22,470	—	—	151,394	39,782	121,156	10,673
\$25,000 under \$30,000.....	861,541	23,537,337	861,541	23,312,113	366,905	207,309	*10,079	*13,250	—	—	60,476	34,938	43,678	5,191
\$30,000 under \$40,000.....	585,758	19,483,476	585,758	19,279,982	323,361	243,809	*13,437	*7,667	*3,360	*978	70,553	34,076	50,395	6,172
\$40,000 or more.....	54,809	2,290,331	54,809	2,256,874	31,292	33,951	*3,360	*2,715	—	—	*3,359	*2,392	—	—
Taxable returns, total	15,285,218	216,531,895	15,132,090	212,396,894	4,768,228	3,713,626	88,606	67,652	8,352	2,026	950,284	369,441	734,858	65,336
Under \$5,000.....	1,053,851	4,390,312	990,937	3,978,436	349,649	348,996	—	—	—	—	59,907	37,975	49,923	4,423
\$5,000 under \$10,000.....	4,081,590	31,659,183	4,006,706	30,468,972	1,079,202	1,093,777	*4,992	*4,957	—	—	249,855	120,183	229,886	19,304
\$10,000 under \$15,000.....	4,451,045	54,729,877	4,431,075	53,764,323	1,144,301	882,182	*14,977	*12,291	*4,992	*1,048	174,921	50,392	114,916	10,030
\$15,000 under \$20,000.....	2,571,611	44,308,505	2,571,611	43,706,826	837,702	516,848	*24,962	*4,303	—	—	179,819	49,703	124,904	9,543
\$20,000 under \$25,000.....	1,625,013	36,132,874	1,621,653	35,629,367	635,816	386,753	*16,799	*22,470	—	—	151,394	39,782	121,156	10,673
\$25,000 under \$30,000.....	861,541	23,537,337	861,541	23,312,113	366,905	207,309	*10,079	*13,250	—	—	60,476	34,938	43,678	5,191
\$30,000 under \$40,000.....	585,758	19,483,476	585,758	19,279,982	323,361	243,809	*13,437	*7,667	*3,360	*978	70,553	34,076	50,395	6,172
\$40,000 or more.....	54,809	2,290,331	54,809	2,256,874	31,292	33,951	*3,360	*2,715	—	—	*3,359	*2,392	—	—
Nontaxable returns, total	5,784,036	21,082,355	5,679,148	20,456,210	924,197	585,706	*5,041	*938	—	—	144,826	55,698	99,896	10,688

Footnote(s) at end of table.

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Domestic and foreign dividends received — Continued		Unemployment compensation				Zero bracket amount		Exemptions		Taxable income		Deduction for working married couple	
	Dividends in adjusted gross income		Total		In adjusted gross income		Number of returns	Amount	Number of exemptions	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)
All returns, total	754,048	349,115	3,888,244	7,568,246	1,035,478	1,031,990	19,475,807	48,920,136	51,660,032	51,650,000	19,475,807	187,906,666	3,455,563	919,292
Under \$5,000	159,799	71,513	1,059,044	2,687,814	*24,961	*40,290	3,631,113	5,433,303	9,764,906	9,764,906	3,631,113	6,334,411	99,941	3,877
\$5,000 under \$10,000	184,859	107,927	1,219,227	2,415,524	*34,996	*23,751	5,659,972	13,787,607	13,322,331	13,322,331	5,659,972	29,337,740	399,869	39,853
\$10,000 under \$15,000	134,886	40,362	744,327	1,309,815	234,680	155,486	4,485,990	12,298,090	11,729,289	11,729,289	4,485,990	43,365,751	724,408	112,477
\$15,000 under \$20,000	109,878	40,160	407,968	546,638	283,163	246,713	2,571,611	7,537,487	7,300,281	7,295,289	2,571,611	36,992,614	803,078	202,042
\$20,000 under \$25,000	77,274	29,109	248,957	332,692	248,957	289,986	1,625,013	5,016,416	4,798,741	4,798,741	1,625,013	31,320,283	629,300	202,341
\$25,000 under \$30,000	40,317	29,747	124,589	154,592	124,589	154,592	861,541	2,758,488	2,699,050	2,694,010	861,541	20,834,546	410,789	166,425
\$30,000 under \$40,000	43,676	27,905	70,694	99,314	70,694	99,314	585,758	1,917,177	1,881,922	1,881,922	585,758	17,595,271	353,526	167,532
\$40,000 or more	*3,359	*2,392	*13,438	*21,857	*13,438	*21,857	54,809	171,569	163,512	163,512	54,809	2,126,050	34,652	24,743
Taxable returns, total.....	629,194	304,105	2,699,402	4,447,704	1,015,510	1,016,400	15,285,218	42,060,085	36,460,626	36,450,594	15,285,218	179,972,897	3,180,748	899,130
Under \$5,000	*44,929	*33,552	214,814	443,924	*9,985	*29,328	1,053,851	2,381,895	1,153,696	1,153,696	1,053,851	3,231,029	—	—
\$5,000 under \$10,000	174,875	100,879	874,615	1,538,872	*30,004	*19,124	4,081,590	10,073,680	7,033,663	7,033,663	4,081,590	24,602,069	224,995	23,568
\$10,000 under \$15,000	134,886	40,362	744,327	1,309,815	234,680	155,486	4,451,045	12,203,374	11,429,761	11,429,761	4,451,045	43,271,035	724,408	112,477
\$15,000 under \$20,000	109,878	40,160	407,968	546,638	283,163	246,713	2,571,611	7,537,487	7,300,281	7,295,289	2,571,611	36,992,614	803,078	202,042
\$20,000 under \$25,000	77,274	29,109	248,957	332,692	248,957	289,986	1,625,013	5,016,416	4,798,741	4,798,741	1,625,013	31,320,283	629,300	202,341
\$25,000 under \$30,000	40,317	29,747	124,589	154,592	124,589	154,592	861,541	2,758,488	2,699,050	2,694,010	861,541	20,834,546	410,789	166,425
\$30,000 under \$40,000	43,676	27,905	70,694	99,314	70,694	99,314	585,758	1,917,177	1,881,922	1,881,922	585,758	17,595,271	353,526	167,532
\$40,000 or more	*3,359	*2,392	*13,438	*21,857	*13,438	*21,857	54,809	171,569	163,512	163,512	54,809	2,126,050	34,652	24,743
Nontaxable returns, total.....	124,854	45,010	1,188,842	3,120,542	*19,968	*15,590	4,190,589	6,860,051	15,199,406	15,199,406	4,190,589	7,933,768	274,815	20,162

Footnote(s) at end of table.

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Contributions deduction for nonitemizers		Income tax before credits		Political contributions credit		Earned income credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Used to offset income tax before credits		Refundable portion	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	5,455,039	119,718	16,229,240	24,390,141	893,345	43,717	4,020,750	1,143,246	1,827,985	263,535	3,116,819	879,711
Under \$5,000	594,467	12,104	1,173,713	111,483	74,883	2,461	1,608,378	440,118	114,870	6,220	1,608,378	433,898
\$5,000 under \$10,000	1,319,036	28,123	4,905,750	2,169,186	209,775	10,551	2,412,372	703,128	1,713,115	257,315	1,508,441	445,813
\$10,000 under \$15,000	1,328,902	29,206	4,451,045	4,782,673	229,985	9,847	—	—	—	—	—	—
\$15,000 under \$20,000	912,796	20,602	2,571,611	4,969,599	153,392	6,497	—	—	—	—	—	—
\$20,000 under \$25,000	629,091	13,850	1,625,013	4,853,421	124,515	7,701	—	—	—	—	—	—
\$25,000 under \$30,000	376,913	8,781	861,541	3,568,592	57,118	3,864	—	—	—	—	—	—
\$30,000 under \$40,000	262,540	6,283	585,758	3,433,032	36,958	2,291	—	—	—	—	—	—
\$40,000 or more	31,294	769	54,809	502,155	6,719	504	—	—	—	—	—	—
Taxable returns, total	4,915,485	108,403	15,285,218	24,259,799	828,396	40,867	903,931	136,043	903,931	136,043	—	—
Under \$5,000	264,785	5,886	1,053,851	105,189	64,899	2,386	—	—	—	—	—	—
\$5,000 under \$10,000	1,114,156	23,451	4,081,590	2,045,138	154,810	7,775	903,931	136,043	903,931	136,043	—	—
\$10,000 under \$15,000	1,323,910	29,081	4,451,045	4,782,673	229,985	9,847	—	—	—	—	—	—
\$15,000 under \$20,000	912,796	20,602	2,571,611	4,969,599	153,392	6,497	—	—	—	—	—	—
\$20,000 under \$25,000	629,091	13,850	1,625,013	4,853,421	124,515	7,701	—	—	—	—	—	—
\$25,000 under \$30,000	376,913	8,781	861,541	3,568,592	57,118	3,864	—	—	—	—	—	—
\$30,000 under \$40,000	262,540	6,283	585,758	3,433,032	36,958	2,291	—	—	—	—	—	—
\$40,000 or more	31,294	769	54,809	502,155	6,719	504	—	—	—	—	—	—
Nontaxable returns, total	539,554	11,315	944,022	130,343	64,949	2,851	3,116,819	1,007,203	924,054	127,492	3,116,819	879,711

Footnote(s) at end of table.

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Earned income credit — Continued		Income tax after credits		Taxpayments				Overpayment refunded		Tax due at time of filing		
	Refundable portion — Continued		Number of returns	Amount	Total		Income tax withheld		Number of returns	Amount	Number of returns	Amount	
	Wholly refundable earned income credit				Number of returns	Amount	Number of returns	Amount					Number of returns	Amount
	Number of returns	Amount	(41)	(42)					(43)	(44)	(45)	(46)			(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	2,192,765	660,081	15,285,218	24,082,890	20,093,454	31,146,436	20,088,461	31,137,334	18,507,280	8,749,857	2,265,409	807,803	
Under \$5,000	1,493,508	387,111	1,053,851	102,803	4,674,971	1,006,790	4,674,971	1,006,790	4,774,817	1,350,118	164,889	13,431	
\$5,000 under \$10,000	699,257	272,969	4,081,590	1,901,320	5,330,340	4,049,169	5,330,340	4,049,169	5,180,525	2,705,394	484,440	111,737	
\$10,000 under \$15,000	—	—	4,451,045	4,772,825	4,401,123	6,512,255	4,396,130	6,505,219	4,051,473	1,892,898	424,533	153,469	
\$15,000 under \$20,000	—	—	2,571,611	4,963,101	2,566,619	6,063,547	2,566,619	6,063,547	2,168,467	1,205,671	403,144	105,226	
\$20,000 under \$25,000	—	—	1,625,013	4,845,720	1,621,653	5,569,912	1,621,653	5,569,912	1,319,004	846,394	306,009	122,202	
\$25,000 under \$30,000	—	—	861,541	3,564,728	858,181	3,831,463	858,181	3,831,463	585,489	408,873	272,692	142,138	
\$30,000 under \$40,000	—	—	585,758	3,430,741	585,758	3,638,773	585,758	3,638,645	400,629	325,472	181,769	117,440	
\$40,000 or more	—	—	54,809	501,651	54,809	474,527	54,809	472,588	*26,876	*15,037	*27,933	*42,161	
Taxable returns, total	—	—	15,285,218	24,082,890	14,848,921	29,699,649	14,843,928	29,690,547	12,998,063	6,424,557	2,265,409	807,803	
Under \$5,000	—	—	1,053,851	102,803	923,906	355,886	923,906	355,886	883,920	266,514	164,889	13,431	
\$5,000 under \$10,000	—	—	4,081,590	1,901,320	3,861,833	3,268,337	3,861,833	3,268,337	3,587,166	1,478,749	484,440	111,737	
\$10,000 under \$15,000	—	—	4,451,045	4,772,825	4,376,162	6,497,203	4,371,169	6,490,168	4,026,512	1,877,847	424,533	153,469	
\$15,000 under \$20,000	—	—	2,571,611	4,963,101	2,566,619	6,063,547	2,566,619	6,063,547	2,168,467	1,205,671	403,144	105,226	
\$20,000 under \$25,000	—	—	1,625,013	4,845,720	1,621,653	5,569,912	1,621,653	5,569,912	1,319,004	846,394	306,009	122,202	
\$25,000 under \$30,000	—	—	861,541	3,564,728	858,181	3,831,463	858,181	3,831,463	585,489	408,873	272,692	142,138	
\$30,000 under \$40,000	—	—	585,758	3,430,741	585,758	3,638,773	585,758	3,638,645	400,629	325,472	181,769	117,440	
\$40,000 or more	—	—	54,809	501,651	54,809	474,527	54,809	472,588	*26,876	*15,037	*27,933	*42,161	
Nontaxable returns, total	2,192,765	660,081	—	—	5,244,533	1,446,787	5,244,533	1,446,787	5,509,217	2,325,300	—	—	

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

**Data combined to avoid disclosure of information for specific taxpayers.

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

Individual Returns/1982

Table 2.1 — 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	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expense deduction							
				Total		One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income			
				Number of returns	Amount	Number of returns	Amount	Total		Medicine and drugs	
								Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total	33,432,809	1,156,676,841	284,506,318	21,981,569	21,705,262	18,968,780	2,409,984	21,061,261	35,601,912	12,597,414	3,334,206
Under \$5,000.....	690,930	2,198,769	2,219,214	263,716	554,779	179,146	24,257	265,181	579,571	148,101	41,200
\$5,000 under \$10,000.....	1,699,929	13,241,524	9,025,396	1,321,879	2,783,373	979,402	135,155	1,329,925	3,087,922	896,404	299,930
\$10,000 under \$15,000.....	2,745,110	34,851,709	14,675,450	2,045,800	2,939,600	1,595,959	210,242	2,067,668	3,656,882	1,293,469	370,025
\$15,000 under \$20,000.....	3,219,165	56,608,257	17,958,127	2,324,386	2,156,402	1,910,163	243,863	2,302,661	3,202,125	1,509,686	384,856
\$20,000 under \$25,000.....	4,228,250	95,684,434	26,110,385	2,782,188	2,544,905	2,311,883	286,761	2,787,231	4,059,626	1,719,191	426,340
\$25,000 under \$30,000.....	4,706,465	130,008,378	31,708,971	3,048,162	2,301,510	2,692,909	335,337	2,976,718	4,181,058	1,744,880	411,856
\$30,000 under \$40,000.....	7,656,759	265,511,240	59,763,800	4,849,210	3,398,487	4,376,338	547,545	4,484,910	6,763,494	2,680,246	659,460
\$40,000 under \$50,000.....	4,216,743	187,111,978	41,475,250	2,718,549	2,327,084	2,469,480	310,220	2,501,293	4,480,436	1,421,431	393,676
\$50,000 under \$75,000.....	2,870,550	168,807,200	37,639,974	1,864,768	1,674,024	1,726,571	220,690	1,633,674	3,416,341	874,160	252,518
\$75,000 under \$100,000.....	676,697	57,606,317	12,930,464	398,526	404,748	380,531	49,237	349,037	877,389	158,028	59,875
\$100,000 under \$200,000.....	555,102	73,284,495	16,249,903	285,465	452,467	270,805	36,428	283,944	927,781	124,797	54,520
\$200,000 under \$500,000.....	138,303	39,426,683	8,044,897	65,748	138,398	62,680	8,504	66,261	291,947	23,363	13,199
\$500,000 under \$1,000,000.....	20,456	13,681,914	2,804,421	9,403	21,559	9,190	1,242	9,204	53,243	2,690	1,875
\$1,000,000 or more.....	8,350	18,653,944	3,900,066	3,769	7,925	3,723	504	3,554	24,096	968	877
Total taxable returns	31,669,171	1,136,705,275	267,292,879	20,595,270	17,430,657	17,973,180	2,272,488	19,642,300	30,894,234	11,671,124	3,046,560
Total nontaxable returns	1,763,638	19,971,566	17,213,439	1,386,299	4,274,605	995,600	137,496	1,418,961	4,707,677	926,290	287,646

Size of adjusted gross income	Medical and dental expense deduction — Continued										Taxes paid deduction				
	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income — Continued										Total				
	Medicine and drugs — Continued				All other medical and dental expenses		Nondeductible amount (3 percent of adjusted gross income)		Medical and dental expenses in excess of 3 percent of adjusted gross income		Number of returns	Amount			
	Nondeductible amount (1 percent of adjusted gross income)		Medicine and drugs in excess of 1 percent of adjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
Number of returns	Amount	Number of returns	Amount	(12)							(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	12,597,414	2,070,643	4,617,021	1,263,563	21,000,821	34,338,349	21,061,261	14,920,949	13,416,590	20,680,962	33,080,872	88,037,196			
Under \$5,000.....	148,101	5,424	124,523	35,776	265,176	543,795	265,181	25,877	253,012	553,694	501,065	359,290			
\$5,000 under \$10,000.....	896,404	63,960	670,732	235,970	1,322,864	2,851,952	1,329,925	312,503	1,249,878	2,775,419	1,609,887	1,485,358			
\$10,000 under \$15,000.....	1,293,469	135,980	857,943	234,045	2,055,313	3,422,837	2,067,668	745,766	1,829,756	2,911,116	2,708,813	3,202,202			
\$15,000 under \$20,000.....	1,509,686	193,488	738,143	155,368	2,301,059	3,046,758	2,302,661	1,095,324	1,867,885	2,106,801	3,204,291	4,653,896			
\$20,000 under \$25,000.....	1,719,191	258,649	664,364	167,692	2,781,433	3,891,934	2,787,231	1,609,384	1,933,363	2,450,242	4,219,933	7,284,014			
\$25,000 under \$30,000.....	1,744,880	281,430	523,104	130,425	2,966,640	4,050,633	2,976,718	2,018,271	1,844,236	2,164,788	4,698,198	9,712,515			
\$30,000 under \$40,000.....	2,680,246	490,654	612,357	168,806	4,479,407	6,594,688	4,484,910	3,650,162	2,490,212	3,113,332	7,655,742	19,758,556			
\$40,000 under \$50,000.....	1,421,431	310,967	288,570	82,709	2,491,615	4,397,726	2,501,293	2,342,346	1,148,262	2,138,090	4,215,129	13,661,921			
\$50,000 under \$75,000.....	874,160	214,097	110,141	38,421	1,626,888	3,377,920	1,633,674	1,895,487	631,764	1,520,854	2,869,063	12,858,877			
\$75,000 under \$100,000.....	158,028	51,929	19,091	7,946	348,822	869,443	349,037	511,101	100,534	366,288	676,643	4,596,443			
\$100,000 under \$200,000.....	124,797	48,730	7,572	5,790	282,741	921,991	283,944	505,764	59,012	422,017	555,098	5,520,396			
\$200,000 under \$500,000.....	23,363	12,598	467	601	66,153	291,346	66,261	161,437	7,867	130,510	138,219	2,773,658			
\$500,000 under \$1,000,000.....	2,690	1,868	7	7	9,198	53,237	9,204	32,864	687	20,380	20,446	925,782			
\$1,000,000 or more.....	968	870	7	7	3,550	24,089	3,554	16,665	122	7,430	8,345	1,244,289			
Total taxable returns	11,671,124	1,991,929	3,963,084	1,054,631	19,584,986	29,839,604	19,642,300	14,479,547	12,099,378	16,414,687	31,369,446	85,573,564			
Total nontaxable returns	926,290	78,714	653,937	208,932	1,415,835	4,498,745	1,418,961	441,402	1,317,212	4,266,275	1,711,426	2,463,632			

Size of adjusted gross income	Taxes paid deduction — Continued									
	State and local income taxes		Real estate taxes		General sales taxes		Sales taxes on motor vehicles		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Total	27,260,428	43,952,059	27,994,227	27,471,496	31,768,476	11,428,151	8,419,327	2,792,986	8,559,935	1,205,672
Under \$5,000.....	220,089	56,659	237,260	215,513	459,618	63,920	52,054	12,043	60,107	5,051
\$5,000 under \$10,000.....	995,878	265,448	1,185,431	849,172	1,509,460	245,745	221,478	64,998	339,958	32,720
\$10,000 under \$15,000.....	2,078,028	862,348	2,135,102	1,574,120	2,555,722	503,780	536,601	149,341	571,151	54,750
\$15,000 under \$20,000.....	2,581,964	1,683,630	2,546,220	1,862,696	3,070,285	757,382	703,538	185,115	728,657	76,227
\$20,000 under \$25,000.....	3,546,965	3,152,997	3,321,826	2,482,429	3,995,486	1,126,510	1,033,788	300,796	953,737	102,958
\$25,000 under \$30,000.....	4,062,398	4,557,446	3,940,480	3,060,471	4,529,809	1,487,602	1,235,285	370,056	1,176,746	125,786
\$30,000 under \$40,000.....	6,637,723	9,577,322	6,828,204	6,177,482	7,401,398	2,795,148	2,159,921	693,372	2,058,197	253,352
\$40,000 under \$50,000.....	3,573,327	6,805,195	3,847,799	4,210,471	4,083,813	1,833,383	1,262,379	443,213	1,245,378	201,218
\$50,000 under \$75,000.....	2,395,065	6,914,290	2,649,539	3,758,931	2,799,093	1,489,317	856,986	366,760	929,845	177,879
\$75,000 under \$100,000.....	567,311	2,678,952	627,006	1,274,847	658,966	463,558	168,453	81,007	234,131	47,227
\$100,000 under \$200,000.....	463,458	3,517,081	518,936	1,315,418	542,126	461,622	148,074	90,837	201,953	79,740
\$200,000 under \$500,000.....	114,504	2,020,922	129,267	495,790	134,801	155,278	33,668	27,040	49,311	30,044
\$500,000 under \$1,000,000.....	16,899	747,496	19,291	117,649	19,821	36,299	4,909	5,146	7,580	9,083
\$1,000,000 or more.....	6,819	1,112,276	7,866	76,508	8,078	28,606	2,193	3,262	3,184	9,637
Total taxable returns	26,296,662	43,363,865	26,608,041	26,143,369	30,163,118	11,081,587	8,134,161	2,688,253	8,164,235	1,153,327
Total nontaxable returns	963,766	588,195	1,386,186	1,328,127	1,605,358	346,563	285,166	104,733	395,700	52,345

Footnote(s) at end of table.

Individual Returns/1982

Table 2.1—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	Taxes paid deduction—Continued		Interest paid deduction											
	Other taxes		Total		Total				Home mortgage interest		Paid to individuals		Other interest	
	Number of returns	Amount	Number of returns	Amount	Total		Paid to financial institutions		Paid to individuals		Number of returns	Amount	Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)			
Total	6,823,244	1,186,831	30,244,274	121,852,419	24,538,976	79,338,944	23,882,634	75,759,410	1,765,703	3,579,533	27,542,628	42,513,476		
Under \$5,000.....	46,692	6,104	273,850	964,131	216,369	645,312	205,004	595,445	17,680	49,868	220,581	318,818		
\$5,000 under \$10,000.....	203,515	27,275	1,218,544	3,311,017	938,617	2,284,625	895,844	2,100,870	67,237	183,755	945,064	1,026,392		
\$10,000 under \$15,000.....	538,094	57,865	2,352,492	6,040,199	1,771,228	4,156,300	1,726,275	3,989,204	116,864	167,096	2,035,737	1,883,899		
\$15,000 under \$20,000.....	609,200	88,845	2,962,686	7,994,771	2,230,690	5,461,222	2,138,422	5,220,944	185,170	240,278	2,687,586	2,533,549		
\$20,000 under \$25,000.....	870,679	118,324	3,886,510	11,672,665	3,052,561	8,141,999	2,944,255	7,778,503	252,015	363,497	3,485,586	3,530,665		
\$25,000 under \$30,000.....	1,037,919	131,154	4,412,762	14,241,458	3,578,977	9,784,828	3,468,911	9,307,619	248,735	477,209	4,065,473	4,456,631		
\$30,000 under \$40,000.....	1,656,209	261,880	7,287,334	26,424,444	6,093,340	18,395,119	5,963,734	17,569,406	449,133	825,713	6,729,839	8,029,325		
\$40,000 under \$50,000.....	960,290	168,440	3,969,425	18,090,120	3,433,941	12,398,421	3,380,952	12,009,541	198,973	388,880	3,759,451	5,691,699		
\$50,000 under \$75,000.....	629,436	151,700	2,648,504	16,467,590	2,260,568	10,935,801	2,216,523	10,391,650	162,911	544,151	2,472,093	5,531,789		
\$75,000 under \$100,000.....	135,509	50,853	597,982	5,313,511	478,959	3,027,900	468,254	2,883,904	39,411	143,996	554,868	2,285,611		
\$100,000 under \$200,000.....	105,295	55,699	490,410	6,554,148	387,170	3,095,571	380,047	2,956,975	21,465	138,597	453,023	3,458,577		
\$200,000 under \$500,000.....	24,541	44,584	118,789	2,757,971	81,760	801,070	79,997	759,178	5,279	41,891	109,898	1,956,901		
\$500,000 under \$1,000,000.....	4,173	10,109	17,628	896,059	10,715	137,204	10,459	129,447	576	7,757	16,437	758,855		
\$1,000,000 or more.....	1,692	14,000	7,358	1,124,335	4,081	73,571	3,957	66,725	254	6,845	6,992	1,050,764		
Total taxable returns	6,584,300	1,143,162	28,767,830	113,848,498	23,286,599	74,179,491	22,672,271	70,872,660	1,685,386	3,306,831	26,320,594	39,669,008		
Total nontaxable returns	238,944	43,669	1,476,444	8,003,921	1,252,377	5,159,453	1,210,363	4,886,751	80,317	272,702	1,222,034	2,844,468		

Size of adjusted gross income	Contributions deduction											
	Total		Cash contributions				Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Total		Under \$3,000		\$3,000 or more		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Total	30,511,207	33,471,694	30,130,662	29,035,314	29,207,178	18,754,754	1,749,037	10,280,561	7,396,378	4,587,196	229,012	2,556,935
Under \$5,000.....	331,310	136,364	324,715	146,797	323,913	137,747	2,424	9,050	37,886	6,828	8,302	9,243
\$5,000 under \$10,000.....	1,347,835	860,444	1,323,638	801,693	1,296,092	634,289	46,400	167,404	218,253	67,057	8,768	13,034
\$10,000 under \$15,000.....	2,307,249	1,593,980	2,274,083	1,457,341	2,251,353	1,232,615	46,659	224,726	372,131	154,488	41,832	98,450
\$15,000 under \$20,000.....	2,872,737	1,995,604	2,837,812	1,847,528	2,793,277	1,574,740	62,036	272,788	587,700	134,999	33,487	26,171
\$20,000 under \$25,000.....	3,783,497	2,735,070	3,733,625	2,481,696	3,678,417	2,019,435	115,166	462,261	715,848	228,556	16,231	31,606
\$25,000 under \$30,000.....	4,401,427	3,232,240	4,343,135	2,956,468	4,257,907	2,283,677	156,418	672,791	1,030,475	253,137	17,381	26,914
\$30,000 under \$40,000.....	7,245,853	6,259,834	7,144,510	5,774,157	6,953,751	4,174,395	385,644	1,599,761	1,719,470	472,662	51,943	23,496
\$40,000 under \$50,000.....	4,069,657	4,678,091	4,023,861	4,365,854	3,907,275	2,765,428	290,843	1,600,427	1,220,233	449,282	15,688	517,658
\$50,000 under \$75,000.....	2,791,770	4,271,497	2,772,624	3,762,538	2,630,731	2,320,033	258,682	1,442,505	983,996	539,886	14,442	382,664
\$75,000 under \$100,000.....	656,685	1,624,362	654,261	1,372,235	574,484	641,913	126,219	730,322	241,850	240,228	5,153	70,553
\$100,000 under \$200,000.....	540,877	2,498,013	537,023	2,002,737	428,227	645,050	170,412	1,357,687	202,962	523,045	9,955	501,519
\$200,000 under \$500,000.....	134,259	1,666,603	133,504	1,089,907	92,509	223,111	69,136	866,796	53,359	585,438	3,987	407,725
\$500,000 under \$1,000,000.....	19,897	705,568	19,772	378,222	13,541	58,301	12,927	319,922	8,401	309,667	1,093	167,708
\$1,000,000 or more.....	8,154	1,214,025	8,099	598,141	5,701	44,020	6,071	554,121	3,814	621,924	750	280,192
Total taxable returns	29,076,293	32,190,419	28,717,983	27,817,150	27,832,510	17,937,687	1,669,461	9,879,463	7,136,494	4,483,018	193,551	2,438,995
Total nontaxable returns	1,434,914	1,281,275	1,412,679	1,218,164	1,374,668	817,066	79,576	401,098	259,884	104,178	35,461	117,939

Size of adjusted gross income	Contributions deduction—Continued		Miscellaneous deductions				Excess itemized deductions		Unused zero bracket amount			
	Amount not deductible because of income limitation		Total		Net casualty or theft loss		Other miscellaneous deductions		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
									(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	85,624	2,707,751	27,751,342	19,439,746	2,238,197	2,817,043	27,445,051	16,622,703	32,907,229	181,569,357	525,580	920,798
Under \$5,000.....	26,375	26,505	400,880	204,651	*3,561	*1,758	399,389	202,893	329,388	1,170,431	361,542	656,539
\$5,000 under \$10,000.....	7,999	21,340	1,120,179	585,204	68,989	70,318	1,096,366	514,887	1,583,478	4,569,092	116,451	189,432
\$10,000 under \$15,000.....	29,178	116,299	2,098,920	899,470	137,775	263,590	2,076,199	635,880	2,705,121	6,972,627	*39,989	*70,159
\$15,000 under \$20,000.....	1,917	13,092	2,579,716	1,157,453	200,737	266,003	2,554,947	891,451	3,218,447	8,566,196	*718	*1,034
\$20,000 under \$25,000.....	726	6,788	3,528,902	1,873,732	270,137	345,512	3,492,383	1,528,220	4,224,890	13,473,142	*3,360	*1,542
\$25,000 under \$30,000.....	704	4,279	4,072,778	2,221,248	292,104	318,273	4,035,683	1,902,974	4,706,465	16,953,919	—	—
\$30,000 under \$40,000.....	2,536	10,481	6,581,757	3,922,479	508,792	510,719	6,516,874	3,411,760	7,653,399	34,827,922	*3,360	*1,841
\$40,000 under \$50,000.....	4,172	654,704	3,667,271	2,718,035	320,210	377,168	3,618,430	2,340,867	4,215,743	27,505,401	—	—
\$50,000 under \$75,000.....	3,314	413,592	2,509,090	2,367,986	276,211	321,488	2,476,857	2,046,498	2,870,447	28,175,495	*103	*199
\$75,000 under \$100,000.....	2,563	58,654	581,261	991,399	80,126	137,701	575,042	853,698	676,697	10,712,760	—	—
\$100,000 under \$200,000.....	3,157	529,289	466,708	1,224,878	61,767	118,239	460,508	1,106,639	555,102	14,434,844	—	—
\$200,000 under \$500,000.....	2,198	416,467	118,768	708,266	14,395	59,428	117,550	648,838	138,249	7,595,743	*54	*51
\$500,000 under \$1,000,000.....	500	150,029	17,772	255,453	2,435	14,542	17,543	240,911	20,454	2,738,394	*13	*11
\$1,000,000 or more.....	285	286,232	7,340	309,492	958	12,305	7,280	297,187	8,349	3,873,391	**	**
Total taxable returns	35,929	2,548,745	26,636,709	18,249,741	2,141,051	2,291,330	26,351,557	15,958,411	31,143,879	169,658,723	525,292	920,655
Total nontaxable returns	49,695	159,007	1,114,633	1,190,005	97,146	525,713	1,093,494	664,291	1,763,350	11,910,633	288	143

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

**Data combined to avoid disclosure of information for specific taxpayers.

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

Table 2.2 — Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons		Returns of 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 less deficit	33,432,809	1,156,676,841	24,612,915	948,663,497	287,485	6,743,990	2,199,285	49,265,748	6,276,999	150,388,628	56,125	1,614,978
Salaries and wages	29,509,764	953,663,530	22,613,325	804,154,429	236,472	4,643,514	2,045,902	42,996,301	4,571,459	101,073,818	42,606	795,469
Interest received	25,689,986	89,277,130	19,289,051	62,304,401	183,059	667,275	1,338,188	3,131,394	4,827,644	22,739,664	52,044	434,395
Dividends received	10,511,825	43,701,380	7,726,433	29,303,587	63,259	533,153	452,381	1,111,762	2,247,920	12,621,097	21,832	131,781
Dividends in adjusted gross income	8,044,794	42,452,917	5,626,813	28,270,050	54,043	528,113	391,245	1,078,696	1,950,862	12,446,104	21,831	129,853
State income tax refunds	11,622,481	4,789,986	9,306,018	3,952,847	68,005	40,061	712,973	254,026	1,511,036	532,014	24,449	11,039
Alimony received	188,715	1,221,268	14,488	89,336	*2,071	*5,660	94,642	677,646	77,514	448,626	—	—
Business or profession:												
Net profit	3,706,182	50,541,991	3,219,556	44,660,002	32,015	476,040	122,293	1,391,263	329,080	3,975,095	3,238	39,591
Net loss	1,994,842	9,276,231	1,691,310	7,911,737	9,678	67,174	84,393	245,536	205,216	1,034,066	4,245	17,697
Farm:												
Net profit	249,270	2,908,170	223,088	2,655,059	*841	*5,159	1,890	26,255	22,466	219,817	*985	*1,880
Net loss	685,702	6,029,410	629,524	5,535,558	2,996	37,506	13,322	103,735	39,323	346,972	*537	*5,638
Sales of capital assets:												
Net gain	4,498,334	32,094,444	3,339,373	25,515,836	26,143	381,170	181,482	805,750	944,612	5,334,202	6,724	57,486
Net loss	1,935,028	3,275,804	1,465,125	2,534,007	9,576	7,981	86,891	137,369	366,772	565,804	*6,664	*10,743
Sales of property other than capital assets:												
Net gain	415,523	1,737,349	358,178	1,485,094	8,686	18,262	8,197	82,585	39,811	147,157	*651	*4,250
Net loss	292,301	977,253	232,611	824,055	890	2,657	10,925	36,130	47,425	107,297	*450	*7,114
Pensions and annuities in adjusted gross income	3,822,814	31,802,037	2,717,523	24,377,503	27,699	364,134	141,441	763,782	915,303	6,032,316	20,848	264,303
Rent:												
Net income	1,856,637	9,602,007	1,437,809	7,622,015	10,798	59,954	66,359	224,991	339,836	1,691,399	*1,835	*3,648
Net loss	3,083,828	16,652,817	2,398,626	13,223,599	17,763	108,153	150,205	862,246	511,399	2,379,045	5,835	79,774
Royalty:												
Net income	492,803	5,128,886	343,190	3,495,745	7,857	55,166	32,346	198,376	108,378	1,375,868	1,032	3,731
Net loss	41,108	195,791	27,032	155,864	*109	*2,037	2,575	10,497	11,389	27,391	*3	*2
Farm rental income less loss	214,725	955,580	143,591	358,529	*3,413	*6,755	1,817	1,955	65,185	585,222	*719	*3,120
Partnership:												
Net profit	1,223,739	23,249,776	985,961	19,868,053	27,247	163,313	24,392	637,560	185,450	2,561,111	*689	*19,739
Net loss	1,670,507	19,977,372	1,352,951	17,108,433	4,046	130,468	68,485	548,359	243,927	2,171,336	1,098	18,777
Estate or trust:												
Net income	537,709	4,879,877	268,303	2,366,168	4,075	81,185	33,800	186,155	230,873	2,232,198	658	14,171
Net loss	42,461	216,215	26,693	175,301	*46	*1,417	1,129	1,126	14,593	38,371	—	—
Small Business Corporation:												
Net profit	312,505	4,755,420	248,727	4,107,529	2,392	29,067	2,183	63,220	59,166	553,779	*37	*1,826
Net loss	310,861	3,827,794	262,498	3,150,151	3,758	155,594	9,822	58,999	34,452	462,444	*261	*605
Windfall profit tax refunds	104,891	66,513	85,982	47,126	303	240	2,029	1,467	16,542	17,679	*35	*2
Windfall profit tax withheld	375,316	728,645	296,429	478,631	4,242	10,523	9,617	46,754	64,642	192,185	386	552
Unemployment compensation in adjusted gross income	2,968,559	4,372,552	2,526,261	3,806,596	*21,697	*30,635	146,627	196,804	267,254	334,663	*6,720	*3,854
Other income less loss	2,566,823	2,449,685	2,107,070	1,896,549	11,968	3,608	126,770	185,698	319,034	354,676	1,781	9,154
Total statutory adjustments	20,618,538	48,114,847	17,941,879	41,272,033	102,720	291,810	604,704	1,587,425	1,945,686	4,921,850	23,549	41,730
Exemption amount	33,432,809	101,904,651	24,612,915	87,519,098	287,485	517,694	2,199,285	5,571,856	6,276,999	8,125,666	56,125	170,337
Total itemized deductions	33,432,809	284,506,318	24,612,915	229,344,434	287,485	1,822,436	2,199,285	13,515,502	6,276,999	39,387,036	56,125	438,909
Excess itemized deductions	32,807,229	181,569,357	24,612,915	145,661,522	273,422	1,343,012	2,194,293	8,461,323	5,770,474	25,857,416	56,125	246,084
Unused zero bracket amount	525,580	920,798	—	—	—	*14,063	*9,267	*4,992	*4,113	506,525	907,418	—
Contributions deduction for nonitemizers	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income	32,867,409	877,578,790	24,292,796	717,602,568	273,756	4,989,951	2,160,383	35,368,732	6,086,075	118,408,626	54,399	1,208,913
Income tax after credits	31,618,354	192,797,421	23,437,979	157,825,052	267,751	1,282,961	2,033,023	6,474,632	5,836,263	26,971,512	43,338	243,264
Total income tax	31,669,171	194,135,893	23,481,652	158,953,522	267,972	1,306,601	2,034,610	6,502,001	5,841,579	27,128,713	43,358	245,046
Total tax liability	32,176,755	198,894,824	23,893,152	163,137,045	273,754	1,343,728	2,054,984	6,614,356	5,910,788	27,551,374	44,077	248,321
Earned income credit, total	437,843	94,776	275,528	65,488	—	—	155,597	28,499	—	—	*6,718	*789
Taxpayments:												
Total	32,024,453	219,592,718	24,028,993	179,036,799	261,780	1,275,719	2,135,050	8,794,876	5,549,223	30,237,597	49,407	247,726
Income tax withheld	29,002,164	173,972,897	22,273,285	144,556,948	225,239	829,061	2,022,869	7,534,718	4,438,223	20,884,437	42,548	167,724
Advance earned income credit payments	*338	—	*338	—	—	—	—	—	—	—	—	—
Tax due at time of filing	7,865,119	20,215,855	5,648,386	16,016,914	101,861	280,352	272,874	482,811	1,818,645	3,382,925	23,353	52,853
Total overpayment	25,188,970	40,963,913	18,822,276	31,955,217	178,303	212,344	1,915,062	2,674,328	4,245,549	6,069,148	27,780	52,876
Overpayment refunded	23,748,774	36,701,331	17,805,585	28,818,883	170,628	188,583	1,876,266	2,476,932	3,869,485	5,172,841	26,810	44,092

* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 2.3 — 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 taxpayers	Exemptions for age 65 or over					Exemptions for blindness				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	95,337,432	232,191,565	141,441,967	10,654,559	13,955,570	210,850,555	8,703,931	35,587,673	255,527	255,630	4,333,469	188,054	509,959
No adjusted gross income	910,934	2,432,993	1,470,616	97,165	125,196	- 1,934,462	982	15,091	*659	*659	*- 10,381	*4	*138
\$1 under \$5,000	17,041,100	25,524,700	19,071,894	1,158,994	1,366,575	3,715,731	184,665	10,561	*17,711	*17,711	*71,374	*4,993	*369
\$5,000 under \$10,000	17,039,853	34,544,133	21,465,280	3,029,646	3,749,214	22,706,351	2,256,477	754,149	82,364	82,364	596,759	*34,993	*8,844
\$10,000 under \$15,000	14,306,781	33,236,240	19,826,518	2,068,543	2,791,242	25,593,765	2,000,821	1,786,983	68,947	69,050	844,919	62,218	45,668
\$15,000 under \$20,000	10,534,728	26,672,598	15,984,091	1,309,617	1,791,407	22,663,272	1,299,130	2,252,058	*35,278	*35,278	*614,109	*35,278	*55,411
\$20,000 under \$25,000	8,803,387	24,398,217	14,330,892	793,446	1,068,846	17,600,744	783,814	2,103,255	*8,879	*8,879	*209,107	*8,879	*22,059
\$25,000 under \$30,000	7,621,965	22,930,909	13,366,564	545,431	767,826	14,921,535	541,733	2,048,746	*7,618	*7,618	*209,104	*7,618	*22,801
\$30,000 under \$40,000	9,862,616	31,879,568	18,376,758	633,208	844,184	21,730,121	628,008	3,484,627	*14,929	*14,929	*484,835	*14,929	*70,554
\$40,000 under \$50,000	4,716,532	15,530,458	9,021,425	398,061	549,608	17,603,299	391,322	3,219,276	*13,212	*13,212	*579,487	*13,212	*101,532
\$50,000 under \$75,000	3,057,266	10,084,987	5,814,595	345,943	501,883	20,786,687	343,859	4,756,728	*2,958	*2,958	*196,812	*2,958	*26,682
\$75,000 under \$100,000	702,064	2,376,868	1,324,742	116,590	165,485	9,864,413	115,550	2,667,967	*989	*989	*85,710	*989	*5,495
\$100,000 under \$200,000	570,839	1,997,721	1,073,405	113,413	168,051	15,008,505	113,103	4,806,009	1,500	1,500	202,364	1,500	56,968
\$200,000 under \$500,000	140,278	485,934	261,674	35,795	53,083	10,317,709	35,766	3,735,924	362	362	108,512	362	37,375
\$500,000 under \$1,000,000	20,681	68,480	38,203	6,052	9,056	4,058,606	6,048	1,545,677	85	85	55,176	85	19,844
\$1,000,000 or more	8,408	27,759	15,310	2,655	3,914	6,214,281	2,653	2,400,623	36	36	85,582	36	36,218

Size of adjusted gross income	Exemptions for dependents														
	Total			Exemptions for children at home					Exemptions for children away from home						
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
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)	(28)
Total	38,147,464	76,538,398	955,541,628	31,519,227	136,098,553	35,900,857	70,557,866	903,770,681	29,476,499	127,635,115	1,517,498	2,270,716	42,007,387	1,354,636	6,888,688
No adjusted gross income	388,846	836,522	- 13,676,334	7,308	79,246	375,843	798,804	- 13,219,528	7,107	74,261	13,812	23,855	- 494,634	503	6,742
\$1 under \$5,000	2,810,613	5,068,520	7,955,922	57,064	6,948	2,657,195	4,699,327	7,444,497	30,662	6,043	80,126	103,784	236,737	*5,712	*119
\$5,000 under \$10,000	4,686,457	9,247,275	35,860,156	1,856,714	554,390	4,376,838	8,394,606	33,435,027	1,583,445	445,657	162,443	219,528	1,276,838	110,558	45,964
\$10,000 under \$15,000	5,375,141	10,549,430	67,083,036	5,001,364	3,983,061	4,933,967	9,506,267	61,580,623	4,576,229	3,515,093	190,389	280,106	2,465,631	181,518	202,969
\$15,000 under \$20,000	4,446,313	8,861,822	77,276,881	4,319,481	6,363,693	4,132,650	8,098,003	71,843,641	4,014,271	5,771,339	156,285	232,758	2,726,493	148,207	276,798
\$20,000 under \$25,000	4,475,531	8,989,600	100,857,257	4,405,488	10,107,850	4,166,833	8,226,357	93,932,376	4,097,864	9,188,041	219,714	353,907	4,963,073	217,887	615,919
\$25,000 under \$30,000	4,313,030	8,788,901	118,970,550	4,279,551	13,836,166	4,083,356	8,184,290	112,658,743	4,051,201	12,923,102	219,453	329,106	5,964,220	216,406	777,326
\$30,000 under \$40,000	6,093,140	12,643,697	209,873,754	6,057,868	28,045,736	5,854,052	11,931,552	201,744,720	5,818,783	26,731,218	222,341	323,317	7,638,643	221,897	1,163,843
\$40,000 under \$50,000	2,880,500	5,946,213	127,889,441	2,869,384	19,995,441	2,772,030	5,540,282	123,004,325	2,761,236	19,106,513	113,363	181,613	5,083,597	113,242	860,598
\$50,000 under \$75,000	1,845,595	3,765,551	108,180,724	1,835,405	20,025,313	1,762,404	3,491,610	103,230,717	1,752,658	18,981,085	89,723	140,249	5,378,265	89,006	1,027,983
\$75,000 under \$100,000	406,387	885,652	34,590,641	404,985	7,888,238	384,899	816,355	32,751,863	383,515	7,428,657	25,394	38,935	2,191,656	25,330	508,676
\$100,000 under \$200,000	337,078	754,765	44,465,346	335,957	12,213,956	318,307	687,170	41,936,029	317,205	11,479,715	20,275	36,994	2,644,854	20,210	712,097
\$200,000 under \$500,000	75,251	170,815	21,310,682	75,086	7,279,238	70,053	156,733	19,818,344	69,902	6,761,623	3,313	5,141	935,224	3,293	305,214
\$500,000 under \$1,000,000	9,775	21,136	6,511,314	9,766	2,417,232	8,977	18,979	5,970,860	8,969	2,215,484	613	1,009	415,709	613	145,521
\$1,000,000 or more	3,807	8,499	8,392,259	3,806	3,302,045	3,453	7,531	7,638,443	3,452	3,007,284	254	414	581,079	254	238,918

Footnote(s) at end of table.

Table 2.3 — 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 for dependents — Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Total	1,475,477	1,672,063	37,265,868	1,286,949	5,610,100	1,493,071	2,037,753	30,243,971	1,253,367	3,776,273
No adjusted gross income.....	9,135	9,590	-345,121	311	2,606	3,961	4,273	-197,284	131	1,839
\$1 under \$5,000.....	82,138	92,841	295,475	10,707	413	106,663	172,568	319,096	9,984	384
\$5,000 under \$10,000.....	210,247	249,561	1,701,040	140,746	44,570	276,088	383,580	2,197,086	160,968	51,889
\$10,000 under \$15,000.....	271,637	322,532	3,322,304	249,508	217,956	335,187	440,525	4,055,863	317,282	249,740
\$15,000 under \$20,000.....	221,537	242,196	3,868,881	216,065	342,889	218,061	288,865	3,745,440	213,259	341,426
\$20,000 under \$25,000.....	155,718	158,584	3,530,981	151,018	399,493	164,435	250,752	3,745,889	164,332	381,120
\$25,000 under \$30,000.....	122,875	144,297	3,358,228	122,536	435,833	116,545	131,208	3,226,112	116,545	378,180
\$30,000 under \$40,000.....	192,236	219,354	6,650,689	187,471	859,827	134,390	169,474	4,552,028	133,757	587,588
\$40,000 under \$50,000.....	87,523	99,242	3,904,618	87,419	603,055	86,981	125,076	3,883,932	86,755	621,499
\$50,000 under \$75,000.....	83,147	89,484	4,853,959	82,093	887,194	33,444	44,208	1,954,713	33,170	374,517
\$75,000 under \$100,000.....	16,425	19,538	1,397,756	16,425	307,255	5,930	10,824	511,553	5,808	115,319
\$100,000 under \$200,000.....	16,671	18,036	2,242,935	16,668	619,659	8,885	12,565	1,173,257	8,882	293,273
\$200,000 under \$500,000.....	5,046	5,751	1,430,795	5,040	492,818	2,062	3,190	570,080	2,058	182,242
\$500,000 under \$1,000,000.....	646	715	430,722	646	158,855	293	433	202,183	290	76,015
\$1,000,000 or more.....	296	342	622,606	296	237,678	146	212	304,023	146	121,242

Size of adjusted gross income	Number of exemptions other than age or blindness: Total												
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property, net gain less loss ²		All other income less loss ³		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Total	95,337,432	217,980,365	1,852,135,465	83,106,842	1,564,995,190	15,506,714	38,981,449	10,240,969	35,017,831	66,136,767	210,963,462	77,035,300	277,597,290
No adjusted gross income.....	910,934	2,307,138	-23,736,244	394,721	5,663,471	797,854	-21,136,844	309,963	1,664,779	704,641	-9,858,642	12,123	127,069
\$1 under \$5,000.....	17,041,100	24,140,414	44,458,768	14,582,882	39,889,591	1,533,841	-208,781	498,808	448,606	6,443,632	4,327,408	4,432,326	513,848
\$5,000 under \$10,000.....	17,039,853	30,712,555	127,636,902	13,921,388	102,616,389	1,880,782	3,428,065	928,212	655,219	8,894,074	20,801,778	13,189,509	6,448,848
\$10,000 under \$15,000.....	14,306,781	30,375,948	177,485,528	12,191,616	145,516,225	1,790,016	-3,810,995	1,048,753	971,698	8,968,563	26,827,969	13,780,425	15,024,140
\$15,000 under \$20,000.....	10,534,728	24,845,913	182,641,545	9,305,369	154,368,477	1,570,844	4,711,886	941,749	606,202	7,989,438	22,776,543	10,366,671	19,542,489
\$20,000 under \$25,000.....	8,803,387	23,320,492	197,908,169	8,020,651	172,858,844	1,493,374	4,403,030	866,054	662,554	7,520,731	19,764,169	8,695,833	24,113,492
\$25,000 under \$30,000.....	7,621,965	22,155,465	209,572,367	7,104,623	186,719,323	1,326,955	4,744,693	896,103	1,039,111	6,985,520	16,804,566	7,576,046	27,852,640
\$30,000 under \$40,000.....	9,862,616	31,020,455	340,036,034	9,291,223	307,159,473	2,040,973	7,957,514	1,598,277	1,719,866	9,480,695	22,838,985	9,813,005	49,965,126
\$40,000 under \$50,000.....	4,716,532	14,967,638	208,952,374	4,392,291	185,170,519	1,097,511	6,010,745	1,079,662	1,697,133	4,674,790	15,679,815	4,690,669	35,029,801
\$50,000 under \$75,000.....	3,057,266	9,580,146	179,566,469	2,712,347	145,721,676	1,069,221	9,459,333	1,131,587	3,066,625	3,036,087	21,180,061	3,040,949	35,892,383
\$75,000 under \$100,000.....	702,064	2,210,394	59,748,095	583,091	41,203,655	389,947	5,554,143	412,081	2,133,285	700,668	10,844,940	699,472	14,594,818
\$100,000 under \$200,000.....	570,839	1,828,170	75,291,287	469,787	48,893,894	381,878	5,964,536	388,754	4,569,953	568,755	15,714,430	569,167	21,868,884
\$200,000 under \$500,000.....	140,278	432,489	39,973,752	113,915	20,994,568	108,376	2,125,232	114,113	5,157,275	140,110	11,663,504	140,040	14,032,120
\$500,000 under \$1,000,000.....	20,681	59,339	13,830,843	16,300	4,877,731	17,641	675,379	18,871	3,283,003	20,657	4,994,221	20,664	5,222,845
\$1,000,000 or more.....	8,408	23,609	18,769,578	6,638	3,341,354	7,501	1,481,523	7,982	7,342,521	8,406	6,603,715	8,401	7,368,787

Footnote(s) at end of table.

Table 2.3 — 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:											
	One											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Total income tax	
			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)	(63)	
Total	39,478,203	421,767,015	33,299,619	329,304,730	2,954,036	4,556,152	2,678,092	6,258,966	21,689,049	80,693,774	29,766,823	60,078,750
No adjusted gross income	302,868	- 3,658,153	108,805	995,133	232,460	- 3,103,605	53,607	176,243	210,191	- 1,725,227	2,101	13,786
\$1 under \$5,000	13,359,300	33,908,538	11,577,208	28,829,083	741,249	514,332	318,997	187,710	5,139,179	4,369,969	4,361,230	474,271
\$5,000 under \$10,000	10,188,452	75,049,456	8,339,307	59,532,759	630,341	1,358,147	461,435	268,501	5,211,476	13,833,280	9,887,363	5,524,426
\$10,000 under \$15,000	6,376,698	78,526,999	5,455,710	64,965,048	368,411	1,082,804	396,181	503,679	3,759,848	11,762,347	6,322,115	9,041,628
\$15,000 under \$20,000	3,828,755	65,916,874	3,362,714	55,897,609	280,859	849,242	332,058	200,092	2,638,637	8,876,405	3,809,812	9,490,548
\$20,000 under \$25,000	2,461,047	55,112,680	2,157,692	46,856,128	182,425	473,663	270,602	46,076	1,985,115	7,645,947	2,446,589	9,096,631
\$25,000 under \$30,000	1,328,921	36,290,746	1,134,300	29,300,541	137,560	423,999	219,797	416,905	1,182,848	6,014,387	1,323,411	6,635,279
\$30,000 under \$40,000	946,958	32,226,029	765,447	24,023,358	191,925	820,853	253,937	356,802	882,627	7,005,578	944,444	6,377,762
\$40,000 under \$50,000	315,306	13,800,362	205,779	7,663,806	57,267	342,133	138,249	505,841	311,946	5,029,509	304,288	2,910,758
\$50,000 under \$75,000	236,999	14,013,765	133,776	6,196,665	67,968	768,102	132,646	707,668	234,356	6,343,911	233,909	3,512,285
\$75,000 under \$100,000	62,390	5,209,616	25,146	1,292,379	23,639	153,153	45,066	268,126	62,389	3,333,578	61,404	1,572,593
\$100,000 under \$200,000	52,363	6,983,222	25,000	2,196,530	29,126	357,700	40,661	755,639	52,307	3,602,789	52,043	2,307,209
\$200,000 under \$500,000	14,550	4,173,632	7,000	1,019,965	8,161	145,719	11,661	698,158	14,541	2,300,282	14,524	1,516,083
\$500,000 under \$1,000,000	2,433	1,632,435	1,165	260,824	1,778	34,437	2,127	377,756	2,426	959,649	2,431	621,235
\$1,000,000 or more	1,163	2,580,812	570	274,906	867	173,472	1,068	789,770	1,163	1,341,970	1,159	984,255

Size of adjusted gross income	Number of exemptions other than age or blindness:											
	Two											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	
Total	23,064,936	547,504,001	18,697,058	405,266,540	4,882,837	11,411,866	3,663,121	13,974,893	18,782,919	115,757,983	19,659,745	90,457,145
No adjusted gross income	243,235	- 6,898,825	99,623	1,221,006	227,308	- 6,560,955	109,138	450,631	198,817	- 1,944,253	3,555	36,905
\$1 under \$5,000	1,876,360	5,363,512	1,449,753	5,002,550	408,245	- 107,103	103,729	90,225	782,374	383,339	63,996	34,781
\$5,000 under \$10,000	3,403,121	26,109,780	2,462,641	17,995,011	565,953	506,230	294,566	168,691	2,164,076	7,368,939	2,228,635	668,838
\$10,000 under \$15,000	3,852,090	48,055,991	2,897,770	32,954,898	628,656	897,817	388,440	297,963	2,921,361	13,765,775	3,748,255	3,464,143
\$15,000 under \$20,000	2,980,939	51,820,864	2,390,080	37,796,870	498,775	1,148,450	351,446	246,231	2,484,367	12,549,777	2,957,688	5,155,317
\$20,000 under \$25,000	2,327,561	52,215,587	1,955,062	39,595,326	474,570	1,029,313	286,907	333,398	2,065,731	11,134,900	2,303,536	6,334,839
\$25,000 under \$30,000	2,269,050	62,243,131	2,038,173	51,284,342	411,422	1,495,284	314,741	393,921	2,136,086	8,948,470	2,261,133	8,612,634
\$30,000 under \$40,000	3,054,918	105,833,080	2,775,359	88,201,684	623,233	2,412,148	608,213	659,025	2,980,068	14,259,300	3,042,754	16,998,033
\$40,000 under \$50,000	1,560,986	69,043,125	1,414,072	56,569,731	371,480	1,915,819	419,280	486,896	1,558,356	9,992,379	1,557,152	12,462,251
\$50,000 under \$75,000	1,001,679	58,962,182	831,239	41,624,194	359,196	3,066,481	435,832	1,108,729	996,704	13,051,693	998,641	12,718,159
\$75,000 under \$100,000	240,979	20,596,894	187,585	11,505,783	142,253	1,866,614	154,621	998,541	240,979	6,197,553	240,672	5,304,132
\$100,000 under \$200,000	188,981	24,866,851	145,135	12,555,999	121,008	1,719,324	139,746	1,913,447	188,980	8,595,342	188,750	7,668,328
\$200,000 under \$500,000	52,620	15,148,030	40,917	6,111,641	40,117	944,520	44,852	2,196,290	52,613	5,868,206	52,570	5,480,194
\$500,000 under \$1,000,000	8,798	5,907,139	6,760	1,729,402	7,420	358,234	8,145	1,389,176	8,789	2,429,839	8,791	2,266,037
\$1,000,000 or more	3,619	8,236,660	2,889	1,118,104	3,201	719,690	3,465	3,241,733	3,618	3,156,725	3,617	3,252,554

Footnote(s) at end of table.

Table 2.3 — 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:											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	12,479,305	309,867,603	11,765,007	286,766,921	2,666,433	7,350,031	1,383,045	4,818,823	9,552,524	10,828,439	10,451,926	46,304,340
No adjusted gross income	123,820	-3,936,107	60,686	1,091,443	109,219	-3,630,070	41,973	262,455	104,388	-1,657,778	1,569	17,893
\$1 under \$5,000	904,794	2,590,143	799,890	2,817,991	148,818	-283,366	34,350	59,972	255,130	-4,454	6,400	*457
\$5,000 under \$10,000	1,498,896	11,589,448	1,349,151	11,127,300	291,845	593,431	67,574	50,771	709,064	-189,827	669,664	178,113
\$10,000 under \$15,000	1,794,465	22,434,523	1,658,569	20,289,558	327,820	787,700	121,232	75,134	1,049,302	1,280,708	1,691,731	1,383,819
\$15,000 under \$20,000	1,466,410	25,522,573	1,403,182	23,522,170	281,173	745,891	92,888	68,782	1,134,961	1,181,528	1,431,354	2,219,575
\$20,000 under \$25,000	1,506,338	33,895,756	1,461,262	32,266,518	288,915	1,097,652	116,590	71,276	1,328,650	456,178	1,487,386	3,643,462
\$25,000 under \$30,000	1,468,679	40,513,318	1,421,549	38,128,510	269,569	1,110,539	142,066	83,197	1,357,279	1,174,634	1,463,867	5,072,984
\$30,000 under \$40,000	1,947,308	67,286,074	1,910,198	64,365,706	394,381	1,745,673	243,281	184,870	1,855,694	974,939	1,936,578	9,664,765
\$40,000 under \$50,000	903,925	40,217,378	882,880	38,062,723	199,802	850,276	161,851	285,877	897,205	967,297	901,365	6,862,222
\$50,000 under \$75,000	630,071	36,622,829	601,537	32,959,425	208,234	1,672,214	214,512	490,963	626,984	1,481,165	628,137	7,261,802
\$75,000 under \$100,000	113,680	9,606,843	105,826	7,756,472	61,496	926,174	61,195	229,139	113,680	708,347	113,546	2,330,702
\$100,000 under \$200,000	94,239	12,514,283	86,317	9,080,447	63,758	1,089,877	63,641	694,531	93,572	1,652,200	93,690	3,606,653
\$200,000 under \$500,000	22,347	6,338,908	20,216	3,838,417	17,491	275,874	17,850	735,726	22,282	1,487,813	22,307	2,949,237
\$500,000 under \$1,000,000	3,183	920,539	2,764	2,131,645	2,834	152,215	2,939	477,763	3,183	881,276	3,182	805,796
\$1,000,000 or more	1,150	2,537,991	980	539,704	1,078	215,952	1,103	1,048,366	1,150	734,412	1,150	1,006,860

Size of adjusted gross income	Number of exemptions other than age or blindness:											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	11,775,394	334,544,501	11,227,661	318,195,082	2,946,158	9,507,229	1,467,426	5,322,669	9,619,028	1,485,202	10,173,442	48,409,647
No adjusted gross income	131,789	-4,702,188	75,055	1,438,997	122,485	-4,031,984	51,569	340,675	106,166	-2,451,550	3,247	25,504
\$1 under \$5,000	489,448	1,381,707	406,668	1,789,750	118,902	-213,906	23,790	62,832	168,542	-256,970	*234	*240
\$5,000 under \$10,000	1,101,578	8,407,322	993,348	7,859,173	238,738	593,017	64,645	99,034	485,403	-133,902	311,661	63,584
\$10,000 under \$15,000	1,259,691	15,818,181	1,197,288	14,986,148	272,492	841,326	87,443	63,330	735,519	-77,180	1,162,291	756,969
\$15,000 under \$20,000	1,304,997	22,736,968	1,243,234	21,527,681	306,764	1,147,098	96,602	97,671	1,035,691	-35,810	1,265,924	1,727,919
\$20,000 under \$25,000	1,459,652	32,883,953	1,426,602	31,436,157	314,976	1,085,752	113,767	76,015	1,278,581	282,467	1,431,868	3,109,475
\$25,000 under \$30,000	1,476,414	40,674,930	1,454,910	39,373,865	297,714	922,288	116,648	33,517	1,366,042	354,158	1,467,384	4,599,272
\$30,000 under \$40,000	2,307,930	79,415,611	2,260,942	76,960,494	510,910	1,849,072	289,375	321,486	2,222,075	253,272	2,297,965	10,395,085
\$40,000 under \$50,000	1,209,983	53,753,214	1,185,855	52,052,269	300,019	1,645,421	229,702	268,240	1,194,547	-218,307	1,205,103	8,232,699
\$50,000 under \$75,000	720,540	42,348,358	695,907	39,541,762	256,519	2,278,419	209,610	435,863	714,343	89,822	715,644	7,667,333
\$75,000 under \$100,000	160,096	13,569,536	148,028	11,597,186	93,021	1,264,322	82,696	337,769	159,993	371,237	159,265	3,054,024
\$100,000 under \$200,000	123,943	16,232,198	113,029	13,182,940	88,562	1,408,344	77,472	694,674	122,820	949,614	123,589	4,457,349
\$200,000 under \$500,000	24,866	7,131,947	22,796	4,813,532	20,963	426,902	19,984	803,288	24,839	1,090,159	24,806	2,425,583
\$500,000 under \$1,000,000	3,230	2,141,880	2,908	948,991	2,909	110,001	2,955	520,526	3,230	562,276	3,225	790,539
\$1,000,000 or more	1,237	2,750,884	1,091	686,136	1,184	191,158	1,168	1,167,748	1,237	705,914	1,236	1,104,071

Footnote(s) at end of table.

Table 2.3 — 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:											
	Five											Total income tax
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Number of returns	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	
Total	5,300,808	152,647,412	5,033,526	143,815,476	1,373,203	4,185,729	714,486	2,774,485	4,224,084	1,880,949	4,469,217	21,393,332
No adjusted gross income	66,037	- 2,555,343	34,696	708,623	63,211	- 2,299,168	32,164	227,167	52,853	- 1,187,328	1,281	20,932
\$1 under \$5,000	229,343	673,006	190,843	904,546	75,371	- 71,550	11,923	17,592	64,620	- 177,582	*133	*2,002
\$5,000 under \$10,000	487,807	3,716,760	442,705	3,518,879	100,690	256,568	26,308	48,399	212,099	- 107,087	66,305	10,290
\$10,000 under \$15,000	586,883	7,278,347	562,759	7,157,179	128,773	138,879	28,002	- 10,791	316,120	- 6,919	522,842	263,398
\$15,000 under \$20,000	540,899	9,446,813	507,182	8,729,692	130,489	507,278	47,838	- 14,857	412,502	225,875	522,427	590,013
\$20,000 under \$25,000	694,173	15,781,454	672,378	14,934,914	161,202	522,996	55,392	93,245	583,379	230,298	679,909	1,338,461
\$25,000 under \$30,000	678,626	18,881,101	661,781	18,075,678	142,383	460,883	81,868	607,121	269,879	671,622	1,957,648	
\$30,000 under \$40,000	1,060,382	36,601,686	1,044,287	35,486,807	222,969	715,816	142,019	133,548	1,029,468	271,853	1,052,801	4,459,245
\$40,000 under \$50,000	475,896	21,149,156	460,789	20,173,727	111,514	746,718	87,548	112,697	467,017	116,021	473,180	3,116,516
\$50,000 under \$75,000	312,430	18,458,231	301,045	16,692,162	123,709	1,318,315	99,639	246,219	310,770	193,842	310,589	3,213,387
\$75,000 under \$100,000	80,663	6,970,777	75,965	5,960,030	46,543	674,401	46,536	133,003	80,663	207,788	80,539	1,510,514
\$100,000 under \$200,000	69,907	9,179,285	63,307	7,377,241	51,317	889,966	41,335	298,892	69,774	69,774	69,858	2,458,187
\$200,000 under \$500,000	15,093	4,177,240	13,418	3,019,109	12,634	200,844	11,481	414,957	15,036	543,258	15,064	1,366,076
\$500,000 under \$1,000,000	1,940	1,274,567	1,715	643,233	1,699	24,900	1,741	320,307	1,933	286,030	1,938	463,007
\$1,000,000 or more	729	1,614,332	656	433,654	699	98,882	692	680,548	729	401,253	729	623,657

Size of adjusted gross income	Number of exemptions other than age or blindness:												
	Six or more											Total income tax	
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³			Number of returns
				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)	
Total	3,238,786	21,328,759	85,804,933	3,083,971	81,646,440	684,047	1,970,443	334,799	1,867,995	2,269,163	317,115	2,514,147	10,954,076
No adjusted gross income	43,185	288,999	- 1,985,628	15,856	208,269	43,171	- 1,511,063	21,512	207,608	32,226	- 891,907	370	12,048
\$1 under \$5,000	181,855	1,209,505	541,863	158,520	545,670	41,256	- 47,188	6,019	30,275	33,787	13,105	*333	*2,097
\$5,000 under \$10,000	359,999	2,375,826	2,764,136	334,236	2,583,267	53,215	130,672	13,664	19,823	111,956	30,374	*25,881	*3,597
\$10,000 under \$15,000	436,954	2,938,496	5,371,485	419,520	5,163,394	63,864	62,470	27,455	42,383	186,413	103,238	333,191	114,184
\$15,000 under \$20,000	412,728	2,731,567	7,197,454	398,977	6,894,455	72,784	313,927	20,917	8,283	283,280	- 21,232	379,466	359,117
\$20,000 under \$25,000	354,616	2,375,836	8,018,739	347,655	7,769,801	71,286	193,654	22,796	42,543	279,275	14,379	346,545	590,624
\$25,000 under \$30,000	400,275	2,583,621	10,969,140	393,910	10,556,388	68,307	331,700	20,983	38,014	336,144	43,039	388,629	974,823
\$30,000 under \$40,000	545,120	3,588,107	18,673,554	534,990	18,121,424	97,555	413,952	61,452	64,135	510,763	74,043	538,463	2,070,235
\$40,000 under \$50,000	250,436	1,599,173	10,989,139	242,916	10,648,263	57,429	510,377	43,032	37,582	245,719	- 207,084	249,561	1,445,355
\$50,000 under \$75,000	155,547	1,005,266	9,161,104	148,843	8,707,468	53,595	355,804	39,348	77,183	152,930	19,627	154,029	1,519,417
\$75,000 under \$100,000	44,256	281,307	3,792,429	40,541	3,091,805	22,995	507,490	21,967	166,708	42,964	26,436	44,046	822,853
\$100,000 under \$200,000	41,406	269,821	5,515,448	36,999	4,500,738	28,107	489,325	25,899	212,770	41,302	300,720	41,237	1,371,158
\$200,000 under \$500,000	10,802	70,729	3,003,996	9,568	2,191,905	9,010	131,372	8,285	308,857	10,799	373,787	10,769	994,948
\$500,000 under \$1,000,000	1,097	7,141	743,176	988	374,743	1,001	- 4,408	964	197,475	1,096	175,150	1,097	276,232
\$1,000,000 or more	510	3,365	1,048,899	452	288,849	472	82,369	486	414,357	509	263,440	509	397,389

*Estimate should be used with caution because of the small number of sample returns on which it is based.
¹Consists of business or profession, farm, partnership, and Small Business Corporation net profit less loss.
²Consists of gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets.
³Consists of interest, dividends in adjusted gross income, rent, royalty, estate or trust net income less loss, windfall profit tax refunds less net adjustment for windfall profit tax withheld, pensions and annuities in adjusted gross income, state income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss, less statutory adjustments.
 NOTE: Detail may not add to total because of rounding.

Table 2.4 — Exemptions by Type and Marital Status

(All figures are estimates based on samples)

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
			Total	Spouse filing	Spouse not filing			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of Returns								
Total returns	95,337,432	46,050,287	1,157,171	1,102,923	54,248	8,444,174	114,351	39,571,449
Returns with exemptions for:								
Age 65 or over.....	10,654,559	5,812,452	88,371	83,089	*5,282	177,999	*9,779	4,565,958
Blindness.....	255,527	156,440	*75	*75	—	*14,976	—	84,036
Dependents:								
Total.....	38,147,464	28,360,242	444,654	412,126	32,528	7,730,567	114,351	1,497,650
Children at home.....	35,900,857	27,679,185	391,803	359,275	32,528	7,113,895	114,351	801,623
Children away from home.....	1,517,498	699,336	37,318	37,317	—	139,991	*225	640,628
Parents.....	1,475,477	760,735	8,443	8,443	—	646,296	*652	59,351
Other.....	1,493,071	677,446	26,319	26,318	†	559,626	*1,980	227,700
Returns with exemptions for other than age or blindness, total.....	95,337,432	46,050,287	1,157,171	1,102,923	54,248	8,444,174	114,351	39,571,449
One.....	39,478,203	—	690,797	690,797	—	713,607	—	38,073,799
Two.....	23,064,936	17,690,045	246,224	224,504	*21,720	4,147,574	68,789	912,304
Three.....	12,479,305	9,920,243	126,805	121,317	*5,488	2,005,171	27,073	400,013
Four.....	11,775,394	10,595,166	78,608	56,568	22,040	958,311	13,394	129,915
Five.....	5,300,808	4,883,362	8,189	3,193	*4,996	383,712	*103	25,442
Six or more.....	3,238,786	2,961,471	6,548	6,544	4	235,799	*4,992	29,976
Number of Exemptions								
Total exemptions	232,191,565	160,724,150	2,053,215	1,869,870	183,345	22,516,424	312,619	46,585,157
Exemptions for taxpayers (and spouse).....	141,441,967	92,100,574	1,211,419	1,102,923	108,496	8,444,174	114,351	39,571,449
Exemptions for age 65 or over.....	13,955,570	9,108,471	93,363	83,089	*10,274	177,999	*9,779	4,565,958
Exemptions for blindness.....	255,630	156,543	*75	*75	—	*14,976	—	84,036
Exemptions for dependents:								
Total.....	76,538,398	59,358,562	748,358	683,783	64,575	13,879,275	188,489	2,363,714
Children at home.....	70,557,866	56,467,911	652,561	587,989	64,572	12,280,026	185,632	971,736
Children away from home.....	2,270,716	1,040,391	56,034	56,033	†	195,666	*225	978,400
Parents.....	1,672,063	864,652	8,449	8,449	—	727,987	*652	70,323
Other.....	2,037,753	985,608	31,314	31,312	†	675,596	*1,980	343,255
Other than age or blindness, total.....	217,980,365	151,459,136	1,959,777	1,786,706	173,071	22,323,449	302,840	41,935,163
One.....	39,478,203	—	690,797	690,797	—	713,607	—	38,073,799
Two:								
Taxpayer (and spouse).....	40,776,701	35,380,090	267,944	224,504	*43,440	4,147,574	68,789	912,304
Dependents.....	5,353,171	—	224,504	224,504	—	4,147,574	68,789	912,304
Three:								
Taxpayer (and spouse).....	22,405,036	19,840,486	132,293	121,317	*10,976	2,005,171	27,073	400,013
Dependents.....	15,032,879	9,920,243	248,122	242,634	*5,488	4,010,342	54,146	800,026
Four:								
Taxpayer (and spouse).....	22,392,600	21,190,332	100,648	56,568	44,080	958,311	13,394	129,915
Dependents.....	24,708,976	21,190,332	213,784	169,704	44,080	2,874,933	40,182	389,745
Five:								
Taxpayer (and spouse).....	10,189,166	9,766,724	13,185	3,193	*9,992	383,712	*103	25,442
Dependents.....	16,314,874	14,650,086	27,760	12,772	*14,988	1,534,848	*412	101,768
Six or more:								
Taxpayer (and spouse).....	6,200,261	5,922,942	6,552	6,544	*8	235,799	*4,992	29,976
Dependents.....	15,128,498	13,597,901	34,188	34,169	*19	1,311,578	*24,960	159,871

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Individual Returns/1982

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected 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 less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities ¹		Sales of capital assets net gain less loss	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	10,654,559	210,850,555	31,427,058	13,955,570	3,898,662	49,035,824	1,763,576	4,305,294	2,417,557	9,651,259
No adjusted gross income.....	97,165	-1,934,462	288,428	125,196	20,543	189,045	76,077	-1,804,103	23,287	191,325
\$1 under \$5,000.....	1,158,994	3,715,731	3,045,084	1,366,575	430,010	1,233,942	216,714	45,909	94,021	90,198
\$5,000 under \$10,000.....	3,029,646	22,706,351	8,333,746	3,749,214	987,965	5,051,166	300,320	157,722	365,418	219,938
\$10,000 under \$15,000.....	2,068,543	25,593,765	6,253,011	2,791,242	664,185	5,024,614	263,252	119,625	339,065	250,416
\$15,000 under \$20,000.....	1,309,617	22,663,272	4,057,530	1,791,407	488,972	4,907,496	170,269	287,449	326,994	170,986
\$20,000 under \$25,000.....	793,446	17,600,744	2,393,608	1,068,846	278,816	3,296,852	126,882	168,484	197,526	182,784
\$25,000 under \$30,000.....	545,431	14,921,535	1,741,318	767,826	237,499	4,112,241	88,520	205,472	192,819	330,697
\$30,000 under \$40,000.....	633,208	21,730,121	1,997,489	844,184	327,649	7,188,737	136,106	497,778	235,964	436,054
\$40,000 under \$50,000.....	398,061	17,603,299	1,275,704	549,608	192,495	4,613,367	108,389	579,417	203,274	440,207
\$50,000 under \$75,000.....	345,943	20,786,687	1,124,206	501,883	135,160	3,991,116	123,815	991,549	230,266	933,432
\$75,000 under \$100,000.....	116,590	9,864,413	382,388	165,485	46,659	1,913,609	61,171	843,247	78,972	600,137
\$100,000 under \$200,000.....	113,413	15,008,505	383,493	168,051	61,545	3,865,389	61,965	861,599	90,788	1,264,481
\$200,000 under \$500,000.....	35,795	10,317,709	121,168	53,083	**27,164	**3,648,251	23,433	698,708	31,058	1,441,956
\$500,000 under \$1,000,000.....	**8,707	**10,272,887	**29,885	**12,970	**	**	**6,663	**652,439	**8,105	**3,098,648
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**
Taxable returns, total.....	8,703,931	202,409,564	25,372,058	11,382,102	3,147,668	45,900,860	1,277,539	5,725,469	2,186,580	9,340,763
No adjusted gross income.....	982	-160,504	3,593	1,684	429	23,810	971	-347,902	780	65,918
\$1 under \$5,000.....	184,665	849,095	374,327	184,665	41,235	124,422	9,601	-5,635	*11,195	*16,314
\$5,000 under \$10,000.....	2,256,477	17,381,225	5,571,625	2,624,340	667,525	3,461,531	146,122	68,818	268,627	201,513
\$10,000 under \$15,000.....	2,000,821	24,780,234	6,022,386	2,697,459	651,516	4,924,556	235,468	190,429	325,683	232,279
\$15,000 under \$20,000.....	1,299,130	22,487,005	4,027,926	1,779,311	486,615	4,821,738	160,502	321,077	325,373	169,844
\$20,000 under \$25,000.....	783,814	17,387,159	2,363,403	1,054,545	273,559	3,266,693	120,610	159,008	192,221	182,411
\$25,000 under \$30,000.....	541,733	14,816,868	1,733,246	763,790	237,161	4,110,472	84,822	198,645	192,818	330,671
\$30,000 under \$40,000.....	628,008	21,553,657	1,979,554	835,616	326,843	7,165,057	135,253	548,070	235,476	428,297
\$40,000 under \$50,000.....	391,322	17,330,279	1,262,222	542,867	192,494	4,613,361	108,370	581,237	196,536	402,195
\$50,000 under \$75,000.....	343,859	20,657,705	1,119,815	499,688	135,048	3,984,810	123,703	996,527	229,280	921,432
\$75,000 under \$100,000.....	115,550	9,783,565	380,254	164,445	46,605	1,901,956	60,131	799,744	78,972	600,137
\$100,000 under \$200,000.....	113,103	14,973,046	382,763	167,686	61,489	3,857,439	61,909	867,748	90,479	1,254,430
\$200,000 under \$500,000.....	35,766	10,309,243	121,076	53,044	**27,149	**3,645,014	23,417	698,296	31,038	1,440,008
\$500,000 under \$1,000,000.....	**8,701	**10,260,987	**29,868	**12,962	**	**	**6,660	**649,409	**8,102	**3,095,316
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**
Nontaxable returns, total.....	1,950,628	8,440,992	6,055,000	2,573,468	750,994	3,134,965	486,037	-1,420,175	230,977	310,496

Footnote(s) at end of table.

Individual Returns/1982

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected 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	Sales of property other than capital assets net gain less loss		Interest received		Domestic and foreign dividends received		Dividends in adjusted gross income		Pensions and annuities			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income	
									Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	181,893	296,270	9,807,263	79,894,295	4,560,263	26,180,849	3,995,778	25,607,204	5,268,593	36,226,469	5,163,381	34,160,490
No adjusted gross income.....	11,181	- 95,959	72,864	371,902	26,383	152,430	23,256	149,888	21,688	74,636	20,471	69,026
\$1 under \$5,000.....	17,389	17,458	936,066	1,632,699	249,887	225,010	214,139	198,629	366,624	1,078,139	334,662	747,884
\$5,000 under \$10,000.....	31,061	32,183	2,685,246	10,609,066	969,877	1,323,273	798,372	1,224,024	1,424,474	5,338,402	1,396,515	5,093,523
\$10,000 under \$15,000.....	28,045	53,017	1,944,822	11,587,792	786,094	1,754,685	689,541	1,664,879	1,082,715	6,168,803	1,071,235	5,827,952
\$15,000 under \$20,000.....	13,782	8,375	1,250,264	9,667,407	623,306	1,822,585	534,006	1,742,765	763,345	5,617,375	758,236	5,392,312
\$20,000 under \$25,000.....	10,717	4,849	764,670	8,209,757	402,661	1,334,345	344,027	1,283,853	481,138	4,178,375	479,874	4,078,169
\$25,000 under \$30,000.....	16,055	55,386	523,673	5,736,491	299,394	1,436,359	280,806	1,395,012	274,414	2,789,112	262,764	2,645,091
\$30,000 under \$40,000.....	14,352	50,361	613,961	7,467,093	382,743	1,975,927	335,241	1,919,857	360,580	4,094,613	356,353	3,829,657
\$40,000 under \$50,000.....	6,018	- 2,126	397,794	5,968,063	301,241	2,122,813	276,297	2,078,639	230,491	3,088,185	226,764	2,863,100
\$50,000 under \$75,000.....	12,760	25,438	345,235	7,964,903	275,835	3,582,624	263,872	3,539,252	165,957	2,214,180	161,336	2,153,596
\$75,000 under \$100,000.....	6,056	39,486	115,370	3,299,869	101,776	2,137,838	97,697	2,121,137	46,514	648,003	45,359	612,660
\$100,000 under \$200,000.....	9,086	62,338	113,210	4,001,755	99,335	2,932,834	97,504	2,916,357	36,533	560,944	35,902	463,318
\$200,000 under \$500,000.....	**5,391	**45,464	35,469	1,939,621	33,387	2,502,028	32,746	2,496,260	**14,120	**375,702	**13,910	**284,200
\$500,000 under \$1,000,000.....	**	**	**8,619	**1,437,878	**8,344	**2,878,099	**8,272	**2,876,651	**	**	**	**
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**
Taxable returns, total	137,046	382,718	8,221,988	75,598,859	4,071,289	25,270,122	3,594,975	24,749,278	4,491,633	33,391,338	4,431,307	31,825,268
No adjusted gross income.....	98	4,502	981	57,275	943	69,200	886	69,037	467	5,831	463	5,679
\$1 under \$5,000.....	*4,994	*8,267	174,681	516,435	74,937	73,821	64,904	65,912	51,408	116,227	51,408	116,227
\$5,000 under \$10,000.....	14,115	35,316	2,038,481	8,706,361	749,928	979,441	620,926	906,086	1,045,041	3,846,689	1,028,792	3,745,019
\$10,000 under \$15,000.....	25,242	47,460	1,878,537	11,172,083	744,021	1,665,720	658,805	1,579,767	1,039,526	5,967,924	1,028,046	5,744,106
\$15,000 under \$20,000.....	13,161	6,074	1,240,042	9,591,779	616,307	1,813,571	532,552	1,733,952	757,101	5,570,310	751,992	5,345,248
\$20,000 under \$25,000.....	10,083	3,246	755,038	8,096,836	397,405	1,303,758	338,771	1,253,855	477,146	4,169,055	475,882	4,068,849
\$25,000 under \$30,000.....	16,055	55,386	519,975	5,683,226	296,033	1,392,224	277,445	1,351,213	274,414	2,789,112	262,764	2,645,091
\$30,000 under \$40,000.....	14,013	50,261	608,761	7,333,144	381,891	1,957,627	334,389	1,901,676	356,525	4,043,583	352,298	3,782,017
\$40,000 under \$50,000.....	6,000	- 2,140	391,055	5,871,217	294,502	2,042,453	269,558	1,998,953	227,113	3,086,620	223,386	2,862,009
\$50,000 under \$75,000.....	12,759	25,439	343,151	7,945,159	273,751	3,534,659	261,788	3,491,443	165,846	2,213,491	161,225	2,152,908
\$75,000 under \$100,000.....	6,056	39,486	114,330	3,274,814	100,790	2,131,099	96,711	2,114,497	46,460	647,475	45,305	612,191
\$100,000 under \$200,000.....	9,084	62,257	112,900	3,982,026	99,079	2,929,716	97,248	2,913,265	36,479	559,525	35,848	461,899
\$200,000 under \$500,000.....	**5,386	**47,163	35,443	1,937,209	33,363	2,499,634	32,725	2,493,869	**14,107	**375,496	**13,898	**284,026
\$500,000 under \$1,000,000.....	**	**	**8,613	**1,431,314	**8,339	**2,877,199	**8,267	**2,875,753	**	**	**	**
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**
Nontaxable returns, total	44,847	- 86,448	1,585,275	4,295,436	488,974	910,727	400,803	857,925	776,960	2,835,131	732,074	2,335,222

Footnote(s) at end of table.

Individual Returns/1982

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected 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	Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss*		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1,715,719	3,797,350	308,654	2,747,572	284,166	2,648,393	1,375,318	308,961	1,623,305	2,134,162	6,805,260	18,245,791	3,353,387	30,168,606
No adjusted gross income	43,092	- 223,469	3,662	19,109	1,541	3,055	32,173	- 699,909	5,124	31,066	—	—	—	—
\$1 under \$5,000	188,410	- 85,223	12,505	11,685	*4,992	*27,256	59,600	- 66,569	76,980	144,245	718,085	1,004,764	52,435	319,913
\$5,000 under \$10,000	348,771	349,393	39,238	27,857	27,418	27,558	212,774	94,428	212,899	280,031	2,474,706	6,402,893	544,667	2,946,771
\$10,000 under \$15,000	285,889	408,619	65,123	132,271	35,436	107,435	212,761	285,951	241,567	219,190	1,580,480	4,634,030	488,063	2,672,343
\$15,000 under \$20,000	206,059	465,364	22,146	109,800	21,565	45,406	157,043	40,161	246,640	363,163	965,554	2,903,034	344,063	1,761,561
\$20,000 under \$25,000	110,547	102,011	27,316	123,822	*27,508	*164,546	134,216	84,666	148,197	237,481	417,092	1,274,557	376,354	2,240,128
\$25,000 under \$30,000	86,882	189,111	13,422	64,346	*14,967	*113,890	111,340	117,383	155,479	278,310	276,013	854,139	269,418	1,857,113
\$30,000 under \$40,000	154,953	237,757	26,063	170,000	25,820	226,361	147,979	106,436	222,529	476,760	**373,216	**1,173,026	412,086	3,055,477
\$40,000 under \$50,000	83,771	416,520	29,179	198,930	34,440	398,542	99,072	25,594	120,063	301,501	..	..	317,662	3,106,563
\$50,000 under \$75,000	99,634	539,935	33,948	337,389	45,452	415,334	101,284	137,373	93,580	321,172	..	..	289,358	3,455,147
\$75,000 under \$100,000	42,715	256,958	10,511	100,889	16,082	218,993	40,078	- 3,957	40,936	164,118	..	..	108,469	1,886,160
\$100,000 under \$200,000	45,956	628,314	15,859	450,346	19,377	413,040	44,640	145,329	43,576	207,189	..	..	107,190	2,620,529
\$200,000 under \$500,000	14,947	386,944	**9,682	**1,001,128	6,962	227,782	17,557	62,724	**15,735	**109,938	..	..	35,029	2,015,194
\$500,000 under \$1,000,000	**4,093	**127,115	..	..	**2,548	**259,185	**5,301	**20,649	..	..	95	298	**8,593	**2,231,707
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	19	56	..	..
Taxable returns, total	1,380,331	3,888,014	276,643	2,665,251	266,308	2,539,482	1,164,452	1,033,668	1,461,297	2,813,107	5,747,585	16,310,065	2,950,371	26,177,932
No adjusted gross income	611	3,745	222	5,621	78	993	757	- 47,085	81	1,746	—	—	—	—
\$1 under \$5,000	22,276	9,613	..	..	..	..	*922	*26	*5,712	*2,019	179,038	405,624	*634	*4,152
\$5,000 under \$10,000	243,514	215,280	..	..	*22,137	*7,497	124,275	90,528	139,425	155,548	1,970,485	5,108,218	285,992	1,024,187
\$10,000 under \$15,000	277,218	387,852	**88,839	**139,368	34,717	107,105	192,067	230,641	232,910	206,911	1,570,584	4,606,455	430,237	1,969,343
\$15,000 under \$20,000	197,842	421,192	21,778	87,351	21,565	45,406	155,617	113,784	244,919	355,745	964,452	2,899,287	334,678	1,644,475
\$20,000 under \$25,000	109,866	102,634	27,269	110,571	*27,508	*164,546	129,207	76,336	147,227	236,275	417,045	1,274,398	366,769	2,083,857
\$25,000 under \$30,000	86,544	189,654	13,421	64,317	*14,967	*113,890	111,340	117,383	155,142	277,804	276,013	854,133	265,720	1,758,789
\$30,000 under \$40,000	154,561	240,561	25,959	169,708	25,820	226,361	147,869	106,201	222,165	474,486	**369,854	**1,161,596	410,246	2,979,640
\$40,000 under \$50,000	83,753	416,750	29,162	198,922	31,078	342,073	95,694	22,653	120,063	301,501	..	..	310,923	2,809,642
\$50,000 under \$75,000	97,551	494,769	33,947	337,389	43,479	413,334	100,186	136,608	93,468	320,653	..	..	287,274	3,308,480
\$75,000 under \$100,000	41,675	262,487	10,511	100,889	16,082	218,993	39,092	- 3,696	40,882	163,434	..	..	107,429	1,796,357
\$100,000 under \$200,000	45,900	629,263	15,858	450,090	19,377	413,040	44,585	145,350	43,576	207,189	..	..	106,880	2,573,698
\$200,000 under \$500,000	14,930	387,112	**9,677	**1,001,025	6,956	227,637	17,545	62,597	**15,727	**109,796	..	..	35,002	2,007,296
\$500,000 under \$1,000,000	**4,090	**127,102	..	..	**2,544	**258,608	**5,296	**17,658	..	..	95	298	**8,587	**2,218,015
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	19	56	..	..
Nontaxable returns, total	335,388	- 90,665	32,011	82,322	17,800	108,901	211,366	- 724,707	162,008	321,055	1,057,675	1,936,726	403,016	3,990,673

Footnote(s) at end of table.

Individual Returns/1982

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Returns with itemized deductions — Continued				Taxable income		Income tax before credits		Tax credits				Earned income credit used to offset income tax before credits	
	Zero bracket amount		Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Total		Credit for the elderly		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount		
					(37)	(38)	(39)	(40)					(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	3,208,034	9,300,842	3,352,669	20,248,663	10,013,294	162,586,924	8,853,881	35,910,744	1,719,871	590,644	241,332	47,077	38,612	3,923
No adjusted gross income.....	—	—	—	—	—	—	5	155	**	**	—	—	—	—
\$1 under \$5,000.....	*17,469	*13,516	52,435	184,176	735,554	1,086,881	194,591	10,809	**25,589	**754	*4,993	*55	—	—
\$5,000 under \$10,000.....	474,549	1,107,530	544,667	1,475,069	2,949,255	13,284,399	2,366,573	795,871	399,950	43,858	144,526	26,310	38,612	3,923
\$10,000 under \$15,000.....	464,652	1,340,609	488,063	1,247,175	2,045,132	18,186,223	2,015,899	1,822,449	236,722	35,945	53,397	8,535	—	—
\$15,000 under \$20,000.....	343,837	1,042,065	343,345	717,414	1,309,391	17,877,359	1,307,321	2,279,875	196,112	31,692	*14,976	*4,418	—	—
\$20,000 under \$25,000.....	372,987	1,070,723	376,354	1,158,719	790,079	14,054,908	788,184	2,129,748	144,861	28,753	*4,623	*2,204	—	—
\$25,000 under \$30,000.....	269,268	808,523	269,418	1,045,988	545,281	12,135,231	541,921	2,071,818	129,610	25,344	*6,718	*2,193	—	—
\$30,000 under \$40,000.....	410,344	1,265,181	412,086	1,785,507	631,466	17,953,043	631,465	3,539,309	177,064	60,407	*3,991	*1,497	—	—
\$40,000 under \$50,000.....	310,761	969,380	317,662	2,121,126	391,160	14,229,950	391,159	3,242,632	120,797	27,436	*6,985	*1,443	—	—
\$50,000 under \$75,000.....	287,346	882,492	289,358	2,567,981	343,931	17,116,436	343,930	4,788,678	137,944	55,848	*1,116	*419	—	—
\$75,000 under \$100,000.....	106,488	329,713	108,469	1,550,687	114,609	7,945,624	115,474	2,685,083	53,606	31,595	—	—	—	—
\$100,000 under \$200,000.....	106,888	334,422	107,190	2,285,184	113,111	12,354,165	113,034	4,836,267	64,467	82,884	—	—	—	—
\$200,000 under \$500,000.....	**43,445	**136,687	35,029	1,904,993	**44,325	**16,362,703	**44,325	**7,708,051	**33,149	**166,128	—	—	—	—
\$500,000 under \$1,000,000.....	**	**	**8,593	**2,204,643	**	**	**	**	**	**	*7	*3	—	—
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Taxable returns, total	2,947,622	8,771,007	2,949,653	17,398,650	8,695,207	159,773,342	8,700,703	35,855,452	1,566,693	535,353	188,678	38,569	*30,002	*3,563
No adjusted gross income.....	—	—	—	—	—	—	5	155	**	**	—	—	—	—
\$1 under \$5,000.....	—	—	*634	*2,691	179,038	471,469	184,030	10,464	**15,028	**410	—	—	—	—
\$5,000 under \$10,000.....	285,577	723,586	285,992	299,190	2,256,062	11,490,147	2,256,062	781,740	289,439	29,727	96,865	17,857	*30,002	*3,563
\$10,000 under \$15,000.....	430,217	1,257,396	430,237	711,504	2,000,801	18,027,149	2,000,516	1,816,011	221,339	29,507	53,397	8,535	—	—
\$15,000 under \$20,000.....	334,556	1,019,040	333,960	626,052	1,299,008	17,820,976	1,299,007	2,276,770	187,798	28,587	*14,976	*4,418	—	—
\$20,000 under \$25,000.....	366,763	1,052,497	366,769	1,031,340	783,808	13,986,820	783,808	2,121,939	140,485	20,944	*4,623	*2,204	—	—
\$25,000 under \$30,000.....	265,571	801,742	265,720	956,541	541,584	12,128,063	541,584	2,071,770	129,273	25,296	*6,718	*2,193	—	—
\$30,000 under \$40,000.....	410,241	1,264,830	410,246	1,714,790	628,003	17,856,609	628,002	3,521,967	173,601	43,064	*3,991	*1,497	—	—
\$40,000 under \$50,000.....	310,760	969,380	310,923	1,839,707	391,159	14,229,950	391,159	3,242,632	120,797	27,436	*6,985	*1,443	—	—
\$50,000 under \$75,000.....	287,235	882,115	287,274	2,426,231	343,820	17,111,720	343,819	4,787,551	137,833	54,720	*1,116	*419	—	—
\$75,000 under \$100,000.....	106,434	329,530	107,429	1,463,335	114,555	7,943,255	115,420	2,684,505	53,552	31,016	—	—	—	—
\$100,000 under \$200,000.....	106,834	334,238	106,880	2,239,126	113,057	12,353,442	112,980	4,836,185	64,413	82,802	—	—	—	—
\$200,000 under \$500,000.....	**43,434	**136,652	35,002	1,897,174	**44,312	**16,353,742	**44,311	**7,703,764	**33,135	**161,841	—	—	—	—
\$500,000 under \$1,000,000.....	**	**	**8,587	**2,190,969	**	**	**	**	**	**	*7	*3	—	—
\$1,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Nontaxable returns, total	260,412	529,834	403,016	2,850,013	1,318,087	2,813,581	153,178	55,292	153,178	55,292	52,654	8,508	*8,610	*360

Footnote(s) at end of table.

Individual Returns/1982

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected 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 after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	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
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	8,697,746	35,320,099	31,102	267,574	8,703,931	35,587,673	875,132	600,735	20,809	4,136	8,907,918	36,188,408	90,903	19,017
No adjusted gross income.....	4	154	982	14,936	982	15,091	14,751	12,715	*814	*122	15,636	27,805	*815	*54
\$1 under \$5,000.....	184,030	10,054	*635	*507	184,665	10,561	102,259	21,245	7,363	1,566	280,690	31,806	28,338	5,177
\$5,000 under \$10,000.....	2,256,062	752,013	*415	*2,136	2,256,477	754,149	151,736	49,416	12,632	2,448	2,332,872	803,565	61,750	13,786
\$10,000 under \$15,000.....	2,000,516	1,786,504	*305	*479	2,000,821	1,786,983	137,235	55,835	—	—	2,014,292	1,842,818	—	—
\$15,000 under \$20,000.....	1,298,852	2,248,183	*536	*3,875	1,299,130	2,252,058	93,146	42,252	—	—	1,301,034	2,294,310	—	—
\$20,000 under \$25,000.....	783,471	2,100,995	*1,595	*2,260	783,814	2,103,255	54,675	31,889	—	—	784,784	2,135,145	—	—
\$25,000 under \$30,000.....	540,832	2,046,474	*918	*2,272	541,733	2,048,746	56,626	43,486	—	—	542,071	2,092,232	—	—
\$30,000 under \$40,000.....	627,593	3,478,902	1,523	5,724	628,008	3,484,627	67,806	60,872	—	—	628,113	3,545,499	—	—
\$40,000 under \$50,000.....	390,519	3,215,196	2,367	4,080	391,322	3,219,276	64,741	62,434	—	—	391,322	3,281,710	—	—
\$50,000 under \$75,000.....	343,458	4,732,830	4,913	23,898	343,859	4,756,728	62,467	82,883	—	—	343,861	4,839,611	—	—
\$75,000 under \$100,000.....	115,349	2,653,489	4,909	14,478	115,550	2,667,967	25,621	42,040	—	—	115,604	2,710,007	—	—
\$100,000 under \$200,000.....	112,800	4,753,383	7,205	52,626	113,103	4,806,009	28,938	59,892	—	—	113,158	4,865,900	—	—
\$200,000 under \$500,000.....	35,608	3,692,365	3,333	43,559	35,766	3,735,924	**15,131	**35,775	—	—	**44,481	**7,718,000	—	—
\$500,000 under \$1,000,000.....	6,009	1,511,567	868	34,110	6,048	1,545,677	**	**	—	—	**	**	—	—
\$1,000,000 or more.....	2,643	2,337,990	598	62,633	2,653	2,400,623	**	**	—	—	**	**	—	—
Taxable returns, total	8,697,746	35,320,099	31,102	267,574	8,703,931	35,587,673	671,145	533,008	†	†	8,703,931	36,120,681	—	—
No adjusted gross income.....	4	154	982	14,936	982	15,091	97	390	†	†	982	15,480	—	—
\$1 under \$5,000.....	184,030	10,054	*635	*507	184,665	10,561	6,234	1,472	—	—	184,665	12,033	—	—
\$5,000 under \$10,000.....	2,256,062	752,013	*415	*2,136	2,256,477	754,149	75,341	24,769	—	—	2,256,477	778,917	—	—
\$10,000 under \$15,000.....	2,000,516	1,786,504	*305	*479	2,000,821	1,786,983	123,764	49,338	—	—	2,000,821	1,836,321	—	—
\$15,000 under \$20,000.....	1,298,852	2,248,183	*536	*3,875	1,299,130	2,252,058	91,242	40,999	—	—	1,299,130	2,293,057	—	—
\$20,000 under \$25,000.....	783,471	2,100,995	*1,595	*2,260	783,814	2,103,255	53,705	31,069	—	—	783,814	2,134,324	—	—
\$25,000 under \$30,000.....	540,832	2,046,474	*918	*2,272	541,733	2,048,746	56,288	42,465	—	—	541,733	2,091,211	—	—
\$30,000 under \$40,000.....	627,593	3,478,902	1,523	5,724	628,008	3,484,627	67,701	60,766	—	—	628,008	3,545,392	—	—
\$40,000 under \$50,000.....	390,519	3,215,196	2,367	4,080	391,322	3,219,276	64,741	62,434	—	—	391,322	3,281,710	—	—
\$50,000 under \$75,000.....	343,458	4,732,830	4,913	23,898	343,859	4,756,728	62,465	82,882	—	—	343,859	4,839,610	—	—
\$75,000 under \$100,000.....	115,349	2,653,489	4,909	14,478	115,550	2,667,967	25,567	41,927	—	—	115,550	2,709,894	—	—
\$100,000 under \$200,000.....	112,800	4,753,383	7,205	52,626	113,103	4,806,009	28,883	59,126	—	—	113,103	4,865,135	—	—
\$200,000 under \$500,000.....	35,608	3,692,365	3,333	43,559	35,766	3,735,924	**15,117	**35,371	—	—	**44,467	**7,717,596	—	—
\$500,000 under \$1,000,000.....	6,009	1,511,567	868	34,110	6,048	1,545,677	**	**	—	—	**	**	—	—
\$1,000,000 or more.....	2,643	2,337,990	598	62,633	2,653	2,400,623	**	**	—	—	**	**	—	—
Nontaxable returns, total	—	—	—	—	—	—	203,987	67,727	†	†	203,987	67,727	90,903	19,017

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

**Data combined to avoid disclosure of information for specific taxpayers.

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

‡Consists of business or profession, farm, partnership, and Small Business Corporation net profit less loss.

§Consists of state income tax refunds, windfall profit tax refunds less net adjustment for windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss. Farm rental income is not included in other income less loss. It is included in adjusted gross income less deficit.

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

Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

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

Item	All returns, total	Joint returns of husbands and wives				Separate returns of husbands and wives, total	Returns of heads of households, total	Returns of surviving spouses, total	Returns of single persons, total
		Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primary taxpayer under 65				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	10,654,559	5,812,452	3,296,019	2,046,734	469,699	88,371	177,999	*9,779	4,565,958
Adjusted gross income less deficit	210,850,555	138,082,411	79,734,232	48,350,157	9,998,022	1,580,977	2,574,658	200,568	68,411,941
Exemptions:									
Number of exemptions.....	31,427,058	21,470,729	13,380,040	6,621,099	1,469,590	187,127	493,968	*29,337	9,245,897
Amount.....	31,427,056	21,470,727	13,380,038	6,621,099	1,469,590	187,127	493,968	29,337	9,245,897
Returns with zero bracket amount only:									
Number of returns.....	6,805,260	3,483,138	2,072,219	1,133,148	277,771	46,628	112,734	*5,041	3,157,719
Zero bracket amount.....	18,246,791	11,022,317	6,576,850	3,536,201	909,265	76,902	250,251	16,298	6,881,023
Returns with itemized deductions:									
Number of returns.....	3,353,387	2,019,369	1,067,610	784,450	167,309	30,552	57,868	*4,738	1,240,860
Total itemized deductions.....	30,168,606	19,162,182	10,444,883	7,457,850	1,259,449	238,386	367,334	45,468	10,355,236
Zero bracket amount:									
Number of returns.....	3,208,034	1,978,181	1,045,700	771,621	160,860	24,822	57,859	*4,738	1,142,434
Amount.....	9,300,842	6,554,824	3,459,088	2,552,198	543,538	42,197	132,559	16,109	2,555,151
Excess itemized deductions:									
Number of returns.....	3,352,669	2,019,369	1,067,610	784,450	167,309	29,834	57,868	*4,738	1,240,860
Amount.....	20,248,663	12,296,327	6,815,009	4,790,720	690,599	187,482	234,238	29,359	7,501,258
Taxable income:									
Number of returns.....	10,013,294	5,461,319	3,117,919	1,904,769	438,631	71,450	170,593	*9,779	4,300,153
Amount.....	162,586,924	106,542,267	60,584,167	37,939,513	8,018,587	1,257,623	1,881,481	141,872	52,763,681
Additional tax for tax preferences:									
Number of returns.....	31,102	23,521	14,635	8,198	688	98	38	—	7,445
Amount.....	267,574	217,689	135,490	77,327	4,873	3,574	1,148	—	45,162
Income tax after credits:									
Number of returns.....	8,697,746	4,656,677	2,675,143	1,584,919	396,615	68,998	152,020	*4,738	3,815,313
Amount.....	35,320,099	23,637,664	13,772,975	8,400,019	1,464,670	381,997	344,487	26,002	10,929,949
Total income tax:									
Number of returns.....	8,703,931	4,661,542	2,678,171	1,586,608	396,763	69,029	152,030	*4,738	3,816,592
Amount.....	35,587,673	23,855,353	13,908,465	8,477,346	1,469,542	385,571	345,636	26,002	10,975,111

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 3.1 — Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Taxable income	Exemptions	
			Number of returns	Amount	Number of returns	Amount		Number of exemptions	Amount
Returns with regular tax computation									
Total	84,186,334	1,638,020,343	819,691	1,577,539	28,688,558	149,845,580	1,489,348,310	202,005,806	201,961,385
Under \$5,000	12,793,459	38,783,213	622,292	1,236,539	147,569	160,448	39,823,815	15,909,641	15,908,563
\$5,000 under \$10,000	16,699,735	125,175,956	146,453	258,446	1,348,705	2,300,248	123,032,101	33,196,014	33,178,845
\$10,000 under \$15,000	13,989,671	173,446,167	*39,989	*70,159	2,563,228	5,828,706	167,595,814	32,383,342	32,380,282
\$15,000 under \$20,000	10,031,360	173,799,313	*718	*1,034	3,100,473	7,965,215	165,765,893	25,483,976	25,476,896
\$20,000 under \$25,000	8,196,656	184,136,920	*6,719	*9,268	3,966,645	12,535,941	171,567,411	22,956,490	22,949,936
\$25,000 under \$30,000	6,908,108	189,839,850	—	—	4,328,317	15,773,276	174,035,612	21,033,605	21,028,565
\$30,000 under \$40,000	8,487,493	291,857,310	*3,360	*1,841	6,667,005	30,727,056	261,108,144	27,709,764	27,707,471
\$40,000 under \$50,000	3,730,875	165,037,158	—	—	3,351,051	21,991,605	143,039,688	12,218,516	12,216,999
\$50,000 under \$75,000	2,312,688	135,246,672	*103	*199	2,205,920	22,046,458	113,198,965	7,621,707	7,621,594
\$75,000 under \$100,000	493,034	42,111,749	—	—	478,393	7,736,727	34,374,836	1,631,000	1,630,863
\$100,000 under \$200,000	392,998	52,640,715	—	—	382,805	10,283,522	42,357,059	1,348,436	1,348,063
\$200,000 under \$500,000	123,326	35,302,905	*54	*51	121,756	6,437,935	28,865,002	424,662	424,660
\$500,000 under \$1,000,000	19,007	12,722,517	*13	*11	18,825	2,425,207	10,297,308	62,588	62,585
\$1,000,000 or more	7,924	17,919,897	**	**	7,866	3,633,236	14,286,662	26,065	26,065
Returns with income averaging tax computation									
Total	5,531,502	226,200,480	—	—	3,653,271	23,938,167	202,240,750	16,278,909	16,278,777
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	39,327	345,287	—	—	*6,430	*11,356	333,357	55,746	55,746
\$10,000 under \$15,000	232,100	3,014,584	—	—	61,875	53,970	2,958,723	515,269	515,269
\$15,000 under \$20,000	478,046	8,420,519	—	—	92,652	144,148	8,272,088	1,104,625	1,104,625
\$20,000 under \$25,000	591,222	13,419,887	—	—	242,736	534,411	12,881,485	1,404,354	1,404,222
\$25,000 under \$30,000	707,877	19,588,951	—	—	372,168	968,466	18,596,873	1,877,730	1,877,730
\$30,000 under \$40,000	1,369,827	47,589,799	—	—	981,098	3,806,523	44,173,155	4,154,367	4,154,367
\$40,000 under \$50,000	975,755	43,504,819	—	—	855,790	5,021,300	38,481,899	3,286,412	3,286,412
\$50,000 under \$75,000	737,948	43,820,472	—	—	657,897	5,679,481	38,239,764	2,440,169	2,440,169
\$75,000 under \$100,000	205,461	17,337,835	—	—	194,735	2,627,344	14,710,310	733,861	733,861
\$100,000 under \$200,000	175,632	22,375,960	—	—	170,088	3,804,701	18,571,203	640,424	640,424
\$200,000 under \$500,000	16,279	4,478,549	—	—	15,820	900,524	3,579,022	58,778	58,778
\$500,000 under \$1,000,000	1,571	1,036,741	—	—	1,526	223,732	813,008	5,573	5,573
\$1,000,000 or more	457	792,076	—	—	456	162,212	629,864	1,601	1,601

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax		Income tax before credits, regular computation		Tax generated		Tax savings over regular computation	
		Total	Zero bracket amount		Number of returns	Amount	Number of returns		Amount
			Number of returns	Amount						(14)	(15)	(16)	(17)
Returns with regular tax computation									
Total	1,287,386,925	1,288,694,956	84,186,334	224,525,780	73,798,090	240,658,639	73,798,090	240,658,639	—
Under \$5,000	23,915,252	23,924,438	12,793,459	19,916,331	4,656,038	498,861	4,656,038	498,861	—
\$5,000 under \$10,000	89,853,256	89,976,250	16,699,735	40,753,014	14,746,101	6,959,602	14,746,101	6,959,602	—
\$10,000 under \$15,000	135,215,532	135,395,378	13,989,671	37,724,458	13,780,063	15,233,220	13,780,063	15,233,220	—
\$15,000 under \$20,000	140,288,997	140,473,602	10,031,360	28,713,516	9,976,869	19,075,817	9,976,869	19,075,817	—
\$20,000 under \$25,000	148,617,476	148,815,727	8,196,656	24,571,301	8,179,210	22,945,462	8,179,210	22,945,462	—
\$25,000 under \$30,000	153,007,047	153,099,457	6,908,108	21,723,195	6,899,086	25,547,495	6,899,086	25,547,495	—
\$30,000 under \$40,000	233,400,673	233,558,449	8,487,493	27,732,155	8,484,476	43,393,848	8,484,476	43,393,848	—
\$40,000 under \$50,000	130,822,689	130,888,819	3,730,875	12,391,299	3,728,453	28,279,807	3,728,453	28,279,807	—
\$50,000 under \$75,000	105,577,371	105,641,595	2,312,688	7,636,378	2,312,017	27,471,517	2,312,017	27,471,517	—
\$75,000 under \$100,000	32,743,974	32,767,268	493,034	1,606,579	492,727	10,629,452	492,727	10,629,452	—
\$100,000 under \$200,000	41,008,996	41,062,730	392,998	1,271,144	392,813	15,877,277	392,813	15,877,277	—
\$200,000 under \$500,000	28,440,342	28,477,049	123,326	399,886	123,310	12,760,004	123,310	12,760,004	—
\$500,000 under \$1,000,000	10,234,724	10,269,886	19,007	61,239	19,004	4,907,970	19,004	4,907,970	—
\$1,000,000 or more	14,260,597	14,344,309	7,924	25,285	7,923	7,078,309	7,923	7,078,309	—
Returns with income averaging tax computation									
Total	185,961,974	178,752,567	5,531,502	16,936,075	5,531,502	45,515,809	5,531,502	42,773,728	2,742,081
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	277,611	243,539	39,327	90,769	39,327	27,610	39,327	22,033	5,577
\$10,000 under \$15,000	2,443,454	2,232,816	232,100	611,795	232,100	292,547	232,100	251,657	40,890
\$15,000 under \$20,000	7,167,463	6,747,029	478,046	1,305,043	478,046	1,041,226	478,046	942,774	98,452
\$20,000 under \$25,000	11,477,264	10,908,646	591,222	1,653,089	591,222	1,923,906	591,222	1,768,314	155,591
\$25,000 under \$30,000	16,719,143	16,016,056	707,877	2,083,081	707,877	3,043,673	707,877	2,836,760	206,913
\$30,000 under \$40,000	40,018,788	38,650,360	1,369,827	4,290,048	1,369,827	8,019,056	1,369,827	7,545,964	473,092
\$40,000 under \$50,000	35,195,487	34,031,610	975,755	3,170,242	975,755	7,825,413	975,755	7,387,862	437,551
\$50,000 under \$75,000	35,799,595	34,425,448	737,948	2,404,486	737,948	9,717,056	737,948	9,105,762	611,294
\$75,000 under \$100,000	13,976,449	13,424,855	205,461	681,413	205,461	4,526,642	205,461	4,253,174	273,467
\$100,000 under \$200,000	17,930,779	17,299,946	175,632	585,986	175,632	6,827,924	175,632	6,495,299	332,625
\$200,000 under \$500,000	3,520,244	3,361,333	16,279	53,478	16,279	1,569,466	16,279	1,483,256	86,210
\$500,000 under \$1,000,000	807,435	788,109	1,571	5,169	1,571	390,228	1,571	374,951	15,277
\$1,000,000 or more	628,263	622,921	457	1,478	457	311,064	457	305,921	5,143

Footnote(s) at end of table.

Individual Returns/1982

Table 3.1 — Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation — Continued

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

Type of tax computation by size of adjusted gross income	Average tax savings (dollars)	Income tax before credits		Total credits		Income tax after credits		Additional tax for tax preferences	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
								Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Returns with regular tax computation									
Total	---	73,807,720	241,073,746	16,879,681	6,363,421	71,473,426	234,710,325	138,495	900,762
Under \$5,000.....	---	4,662,037	525,161	365,817	23,272	4,421,542	501,889	---	---
\$5,000 under \$10,000.....	---	14,749,676	6,979,841	3,639,560	561,924	13,148,505	6,417,918	*893	*2,830
\$10,000 under \$15,000.....	---	13,780,064	15,257,777	1,849,903	488,509	13,545,506	14,769,268	5,682	4,271
\$15,000 under \$20,000.....	---	9,976,870	19,082,561	1,771,828	464,297	9,897,673	18,618,264	4,783	5,286
\$20,000 under \$25,000.....	---	8,179,210	22,979,489	1,926,797	606,427	8,103,917	22,373,062	6,725	25,164
\$25,000 under \$30,000.....	---	6,899,140	25,572,493	1,691,316	503,623	6,868,239	25,068,871	9,905	17,165
\$30,000 under \$40,000.....	---	6,484,476	43,492,183	2,616,699	883,486	8,443,839	42,608,697	11,815	21,249
\$40,000 under \$50,000.....	---	3,728,453	28,304,226	1,330,423	489,484	3,718,639	27,814,742	13,555	31,041
\$50,000 under \$75,000.....	---	2,312,017	27,509,243	1,024,019	596,691	2,296,850	26,912,552	25,275	80,194
\$75,000 under \$100,000.....	---	492,727	10,656,933	275,663	279,083	489,380	10,377,850	19,060	70,024
\$100,000 under \$200,000.....	---	392,813	15,897,908	268,339	561,878	389,795	15,336,030	25,725	151,490
\$200,000 under \$500,000.....	---	123,310	12,809,841	95,960	436,441	122,700	12,373,400	10,575	157,002
\$500,000 under \$1,000,000.....	---	19,004	4,920,048	16,164	198,110	18,942	4,721,937	2,739	109,215
\$1,000,000 or more.....	---	7,923	7,086,042	7,193	270,197	7,899	6,815,845	1,763	225,830
Returns with income averaging tax computation									
Total	496	5,531,502	42,831,142	2,001,179	1,490,245	5,477,503	41,340,896	53,712	356,204
Under \$5,000.....	---	---	---	---	---	---	---	---	---
\$5,000 under \$10,000.....	142	39,327	22,033	19,434	1,328	38,032	20,705	---	---
\$10,000 under \$15,000.....	176	232,100	253,903	41,018	8,182	229,679	245,722	*613	*7
\$15,000 under \$20,000.....	206	478,046	942,824	111,660	38,324	465,827	904,501	*1,780	*2,953
\$20,000 under \$25,000.....	263	591,222	1,773,169	150,109	64,978	584,778	1,708,192	*1,839	*794
\$25,000 under \$30,000.....	292	707,877	2,840,254	186,935	82,872	701,877	2,757,381	2,946	2,010
\$30,000 under \$40,000.....	345	1,369,827	7,546,478	489,892	225,624	1,360,403	7,320,653	5,522	10,196
\$40,000 under \$50,000.....	448	975,755	7,401,556	412,085	242,869	965,286	7,158,687	8,808	14,578
\$50,000 under \$75,000.....	828	737,948	9,112,892	346,582	266,349	733,753	8,846,543	8,320	40,021
\$75,000 under \$100,000.....	1,331	205,461	4,260,401	116,622	173,783	204,850	4,086,618	6,595	34,603
\$100,000 under \$200,000.....	1,894	175,632	6,503,570	113,118	254,529	174,902	6,249,041	12,489	110,737
\$200,000 under \$500,000.....	5,296	16,279	1,492,856	12,012	94,463	16,085	1,398,393	3,956	78,971
\$500,000 under \$1,000,000.....	9,724	1,571	375,254	1,310	23,961	1,566	351,293	610	33,504
\$1,000,000 or more.....	11,253	457	305,953	402	12,985	455	292,968	232	27,829

Type of tax computation by size of adjusted gross income	Additional tax for tax preferences — Continued				Total income tax				
	Minimum tax		Alternative minimum tax		Number of returns	Amount	As a percent of		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount			Income subject to tax	Adjusted gross income	
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Returns with regular tax computation									
Total	72,699	332,112	70,657	568,650	71,503,843	235,611,087	18.3	14.4	2,799
Under \$5,000.....	---	---	---	---	---	---	---	---	---
\$5,000 under \$10,000.....	*261	*2,771	*632	*59	4,421,542	501,889	2.1	1.3	39
\$10,000 under \$15,000.....	---	---	---	---	13,149,398	6,420,748	7.1	5.1	384
\$15,000 under \$20,000.....	*1,197	*1,374	4,485	2,898	13,548,513	14,773,540	10.9	8.5	1,056
\$20,000 under \$25,000.....	1,275	2,577	3,526	2,708	9,898,804	18,623,549	13.3	10.7	1,857
\$25,000 under \$30,000.....	2,202	19,827	4,527	5,337	8,106,684	22,398,226	15.1	12.2	2,733
\$30,000 under \$40,000.....	2,097	1,627	7,887	15,538	6,870,817	25,086,036	16.4	13.2	3,631
\$40,000 under \$50,000.....	5,745	8,396	6,431	12,853	8,449,070	42,629,947	18.3	14.6	5,023
\$50,000 under \$75,000.....	6,677	13,696	6,919	17,344	3,721,922	27,845,783	21.3	16.9	7,464
\$75,000 under \$100,000.....	13,008	28,773	12,619	51,421	2,302,836	26,992,746	25.6	20.0	11,672
\$100,000 under \$200,000.....	13,488	27,378	6,799	42,646	492,031	10,447,874	31.9	24.8	21,191
\$200,000 under \$500,000.....	17,150	61,271	9,979	90,219	392,133	15,487,520	37.7	29.4	39,409
\$500,000 under \$1,000,000.....	7,285	68,300	4,247	88,702	123,179	12,530,401	44.0	35.5	101,604
\$1,000,000 or more.....	1,597	39,535	1,420	69,680	18,996	4,831,153	47.0	38.0	254,178
Returns with income averaging tax computation									
Total	14,552	54,349	40,378	301,855	5,489,130	41,697,100	23.3	18.4	7,538
Under \$5,000.....	---	---	---	---	---	---	---	---	---
\$5,000 under \$10,000.....	---	---	---	---	38,032	20,705	8.5	6.0	526
\$10,000 under \$15,000.....	---	---	*613	*7	229,679	245,722	11.0	8.2	1,059
\$15,000 under \$20,000.....	*632	*25	*1,148	*2,928	466,055	907,453	13.4	10.8	1,898
\$20,000 under \$25,000.....	*338	*167	*1,501	*627	586,279	1,708,986	15.7	12.7	2,891
\$25,000 under \$30,000.....	---	---	2,946	2,010	704,293	2,759,391	17.2	14.1	3,898
\$30,000 under \$40,000.....	*585	*571	4,956	9,625	1,363,018	7,331,049	19.0	15.3	5,352
\$40,000 under \$50,000.....	*622	*727	8,241	13,852	967,561	7,173,266	21.1	16.5	7,352
\$50,000 under \$75,000.....	2,310	5,695	6,028	34,327	735,385	8,886,564	25.8	20.2	12,042
\$75,000 under \$100,000.....	2,752	6,186	3,922	28,416	205,327	4,121,221	30.7	23.8	20,058
\$100,000 under \$200,000.....	5,579	22,077	7,572	88,659	175,231	6,359,777	36.8	28.4	36,211
\$200,000 under \$500,000.....	1,540	13,622	2,727	65,349	16,243	1,477,364	44.0	33.0	90,753
\$500,000 under \$1,000,000.....	161	3,862	508	29,643	1,570	384,797	48.8	37.1	244,938
\$1,000,000 or more.....	33	1,417	216	26,412	457	320,797	51.5	40.5	701,963

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to total because of rounding.

Table 3.2—Returns With Total Income Tax: Total Income Tax 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	Total income tax as a percent of adjusted gross income								
	Total			Under 3 percent			3 under 5 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns									
Total	77,035,300	1,803,751,051	277,597,290	6,297,406	52,694,374	650,750	5,785,442	58,797,679	2,389,256
No adjusted gross income.....	12,123	-1,328,878	127,069	—	—	—	—	—	—
\$1 under \$5,000.....	4,432,326	17,540,039	513,848	2,740,967	10,396,117	166,057	1,348,582	5,988,935	221,187
\$5,000 under \$10,000.....	13,189,509	100,917,737	6,448,848	2,103,958	16,129,705	248,350	2,139,631	15,049,101	617,998
\$10,000 under \$15,000.....	13,780,425	171,223,326	15,024,140	886,738	10,599,977	182,298	1,491,620	17,695,701	728,984
\$15,000 under \$20,000.....	10,366,671	179,728,167	19,542,489	235,298	4,015,962	65,335	385,444	6,614,956	267,078
\$20,000 under \$25,000.....	8,695,833	195,497,892	24,113,492	132,879	3,017,035	52,174	207,907	4,632,893	196,960
\$25,000 under \$30,000.....	7,576,046	208,300,541	27,852,643	63,392	1,738,966	29,801	93,429	2,550,778	104,499
\$30,000 under \$40,000.....	9,813,005	338,326,842	49,965,126	68,816	2,425,790	39,768	60,914	2,042,452	82,881
\$40,000 under \$50,000.....	4,690,669	207,841,350	35,929,801	28,246	1,255,866	20,557	33,494	1,450,753	58,673
\$50,000 under \$75,000.....	3,040,948	178,835,352	35,892,383	21,858	1,302,374	17,237	22,519	1,325,538	53,446
\$75,000 under \$100,000.....	699,472	59,929,308	14,594,818	7,753	644,739	11,552	6,834	584,589	23,133
\$100,000 under \$200,000.....	569,167	75,060,386	21,868,884	6,536	814,911	12,492	4,021	492,985	19,517
\$200,000 or more.....	169,105	72,478,990	26,623,752	975	352,929	5,130	1,047	368,999	14,898
Joint returns									
Total	40,269,860	1,276,173,388	201,905,499	2,278,427	30,671,162	494,781	2,485,042	37,358,737	1,521,928
No adjusted gross income.....	9,010	-1,097,175	106,927	—	—	—	—	—	—
\$1 under \$5,000.....	15,421	50,242	37,321	—	—	—	*419	*1,155	*42
\$5,000 under \$10,000.....	1,928,263	16,252,107	458,605	1,146,062	9,351,459	136,659	568,197	4,888,062	192,457
\$10,000 under \$15,000.....	5,097,800	64,178,134	3,678,706	632,026	7,600,030	130,688	1,148,558	13,677,704	561,690
\$15,000 under \$20,000.....	5,305,180	92,742,996	7,705,920	214,053	3,656,159	60,160	364,375	6,261,851	251,653
\$20,000 under \$25,000.....	5,437,014	122,538,585	12,637,826	109,234	2,479,154	43,481	198,127	4,422,399	187,655
\$25,000 under \$30,000.....	5,706,163	157,213,327	19,020,814	60,753	1,667,088	28,687	85,109	3,328,372	95,778
\$30,000 under \$40,000.....	8,467,488	292,587,923	41,266,996	59,049	2,071,046	36,659	60,230	2,016,615	81,975
\$40,000 under \$50,000.....	4,290,729	190,246,496	31,342,935	24,111	1,066,490	16,648	28,179	1,229,132	48,913
\$50,000 under \$75,000.....	2,744,685	161,041,952	31,572,300	19,043	1,039,571	15,299	21,073	1,246,699	50,352
\$75,000 under \$100,000.....	621,195	52,949,906	12,634,343	7,200	597,582	10,635	6,263	534,955	21,349
\$100,000 under \$200,000.....	501,316	65,951,255	18,885,707	6,024	752,649	11,454	3,666	451,544	17,870
\$200,000 or more.....	145,596	61,518,341	22,557,098	872	289,933	4,412	846	300,670	12,194
Nonjoint returns									
Total	36,765,440	527,577,664	75,691,791	4,018,979	22,023,212	355,969	3,310,400	21,438,943	867,328
No adjusted gross income.....	3,113	-231,703	20,142	—	—	—	—	—	—
\$1 under \$5,000.....	4,416,905	17,489,797	476,527	2,740,967	10,396,117	166,057	1,348,163	5,987,780	221,146
\$5,000 under \$10,000.....	11,261,246	84,665,630	5,990,242	957,896	6,778,246	111,691	1,571,434	10,161,038	425,542
\$10,000 under \$15,000.....	8,682,625	107,045,192	11,345,435	254,712	2,999,947	51,610	343,062	4,017,997	167,295
\$15,000 under \$20,000.....	5,061,491	86,985,871	11,836,570	21,245	359,803	5,175	21,069	353,105	15,425
\$20,000 under \$25,000.....	3,258,819	72,959,307	11,475,666	23,645	537,881	8,693	*9,780	*210,494	*9,306
\$25,000 under \$30,000.....	1,869,883	51,087,214	8,831,826	*2,629	*71,878	*1,114	*8,320	*222,406	*8,721
\$30,000 under \$40,000.....	1,345,517	45,738,920	8,698,130	9,767	354,745	3,109	*684	*25,808	*9,760
\$40,000 under \$50,000.....	399,940	17,594,854	3,686,866	*4,135	*189,376	*3,908	*5,315	*221,620	*3,094
\$50,000 under \$75,000.....	296,264	17,593,401	4,320,083	2,815	162,803	1,938	*1,446	*89,634	*1,784
\$75,000 under \$100,000.....	78,277	6,579,402	1,960,475	*553	*47,158	*917	*571	*64,532	*1,647
\$100,000 under \$200,000.....	67,851	9,109,131	2,983,177	512	62,262	718	201	68,330	2,704
\$200,000 or more.....	23,509	10,960,649	4,066,653	103	62,996	718	201	68,330	2,704

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	5 under 7 percent			7 under 10 percent			10 under 12 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns									
Total	7,300,424	89,573,600	5,434,308	14,522,686	227,576,326	19,619,341	11,002,599	223,368,045	24,635,331
No adjusted gross income.....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000.....	137,383	414,121	25,606	145,109	493,509	42,223	*44,928	*195,587	*20,827
\$5,000 under \$10,000.....	3,242,494	22,236,831	1,326,830	4,845,093	39,620,864	3,408,644	804,050	7,471,893	774,647
\$10,000 under \$15,000.....	2,239,180	27,716,798	1,669,050	3,107,377	39,338,497	3,271,804	3,287,877	38,605,345	4,281,294
\$15,000 under \$20,000.....	797,017	13,633,118	842,150	3,098,382	53,546,067	4,616,352	1,866,369	33,000,119	3,606,392
\$20,000 under \$25,000.....	426,429	9,450,982	582,192	1,504,979	33,554,529	2,910,192	1,983,793	44,339,021	4,863,207
\$25,000 under \$30,000.....	210,384	5,726,505	348,680	877,945	24,111,027	2,132,406	1,472,557	40,469,216	4,495,643
\$30,000 under \$40,000.....	169,416	5,681,409	353,044	722,007	24,330,968	2,152,037	1,302,886	13,189,821	1,479,751
\$40,000 under \$50,000.....	43,247	1,930,547	115,895	137,804	5,992,051	318,210	106,379	6,165,691	687,060
\$50,000 under \$75,000.....	23,908	1,360,630	84,814	63,293	3,660,401	197,535	8,413	794,342	87,945
\$75,000 under \$100,000.....	6,160	522,639	32,268	10,522	917,535	80,862	9,285	763,804	84,472
\$100,000 under \$200,000.....	3,792	501,228	29,436	8,499	1,145,251	95,717	6,302	763,804	84,472
\$200,000 or more.....	1,014	398,793	24,343	1,676	865,626	73,023	1,120	498,654	55,350
Joint returns									
Total	3,494,647	59,360,611	3,603,683	7,271,487	154,132,116	13,287,325	5,832,085	155,278,950	17,136,329
No adjusted gross income.....	—	—	—	*288	*310	*30	—	—	—
\$1 under \$5,000.....	210,580	1,989,892	110,402	—	—	—	*47	*415	*47
\$5,000 under \$10,000.....	1,799,502	22,604,522	1,357,710	1,507,980	20,170,523	1,608,737	*6,642	*86,293	*9,272
\$10,000 under \$15,000.....	708,276	12,146,072	751,400	2,727,042	47,272,034	4,067,194	1,212,482	21,860,210	2,371,778
\$15,000 under \$20,000.....	368,463	8,205,705	505,685	1,340,411	29,907,711	2,602,771	1,785,224	39,916,785	4,373,369
\$20,000 under \$25,000.....	188,066	5,119,692	311,428	806,324	22,160,983	1,968,144	1,372,185	37,736,292	4,188,110
\$25,000 under \$30,000.....	147,613	4,978,765	305,069	684,635	23,032,574	2,037,796	1,060,741	35,937,284	3,984,468
\$30,000 under \$40,000.....	41,997	1,876,276	112,862	128,141	5,584,504	482,302	285,896	12,497,871	1,403,397
\$40,000 under \$50,000.....	20,621	1,184,957	73,493	57,118	3,299,082	289,681	93,755	5,388,042	600,328
\$50,000 under \$75,000.....	4,931	416,874	25,572	10,326	900,963	79,390	8,413	716,597	79,337
\$75,000 under \$100,000.....	3,646	478,232	28,105	7,786	1,055,488	88,339	5,704	699,480	77,537
\$100,000 under \$200,000.....	952	359,624	21,958	1,436	747,942	62,941	996	439,679	48,687
Nonjoint returns									
Total	3,805,777	30,212,990	1,830,626	7,251,199	73,444,210	6,332,016	5,170,514	68,089,095	7,499,002
No adjusted gross income.....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000.....	137,383	414,121	25,606	144,821	493,198	42,193	*44,928	*195,587	*20,827
\$5,000 under \$10,000.....	3,031,914	20,246,939	1,216,428	4,845,093	39,620,864	3,408,644	804,003	7,471,478	774,600
\$10,000 under \$15,000.....	439,678	5,112,277	311,341	1,599,397	19,167,974	1,663,067	3,281,235	38,519,052	4,272,022
\$15,000 under \$20,000.....	88,741	1,487,046	90,750	371,340	6,274,033	549,158	653,887	11,139,909	1,234,614
\$20,000 under \$25,000.....	57,966	1,245,276	76,507	164,568	3,646,818	307,421	198,		

Individual Returns/1982

Table 3.2 — Returns With Total Income Tax: Total Income Tax 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	Total income tax as a percent of adjusted gross income — Continued								
	12 under 15 percent			15 under 17 percent			17 under 20 percent		
	Number of returns (19)	Adjusted gross income less deficit (20)	Total income tax (21)	Number of returns (22)	Adjusted gross income less deficit (23)	Total income tax (24)	Number of returns (25)	Adjusted gross income less deficit (26)	Total income tax (27)
All returns									
Total	14,335,010	364,187,082	49,243,575	6,648,135	207,463,073	33,111,115	5,910,572	217,267,953	39,953,077
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	**	**	**	*11,247	*43,762	*6,832	—	—	—
\$5,000 under \$10,000	**46,159	**352,650	**45,907	*718	*5,048	*783	*18	*101	*19
\$10,000 under \$15,000	2,701,806	36,403,663	4,745,978	58,895	777,746	123,065	*4,994	*63,278	*11,067
\$15,000 under \$20,000	2,405,549	40,251,426	5,532,690	1,451,145	26,267,552	4,167,582	112,937	2,118,985	372,239
\$20,000 under \$25,000	2,277,915	51,898,810	6,854,249	653,848	14,626,091	2,342,705	1,448,077	32,588,909	5,999,102
\$25,000 under \$30,000	2,673,620	73,140,364	9,904,746	1,049,419	29,483,613	4,656,119	552,354	15,151,131	2,799,510
\$30,000 under \$40,000	3,041,286	104,204,464	14,201,817	2,180,776	74,986,464	11,988,769	1,720,908	61,324,007	11,161,056
\$40,000 under \$50,000	905,739	39,600,671	5,444,294	911,385	40,309,135	6,457,687	1,313,775	58,515,307	10,767,100
\$50,000 under \$75,000	246,189	14,034,901	1,933,142	294,103	16,654,413	2,675,879	670,056	38,227,793	7,118,372
\$75,000 under \$100,000	22,630	1,907,124	256,859	22,364	1,927,639	309,283	63,383	5,289,896	985,556
\$100,000 under \$200,000	11,942	1,516,093	205,329	11,973	1,542,099	247,952	20,747	2,578,232	478,545
\$200,000 or more	2,175	876,915	118,563	2,262	839,511	134,457	3,323	1,410,314	260,512
Joint returns									
Total	8,183,395	260,980,741	35,313,186	4,042,778	151,919,670	24,262,736	3,387,883	151,363,584	27,797,717
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	**	**	**	*10,616	*40,789	*6,360	—	—	—
\$5,000 under \$10,000	**266	**1,827	**244	*718	*5,048	*783	**20	**125	**23
\$10,000 under \$15,000	*132	*1,941	*276	*2,156	*27,629	*4,453	**	**	**
\$15,000 under \$20,000	76,191	1,495,540	181,424	*680	*11,081	*1,768	*970	*18,748	*3,529
\$20,000 under \$25,000	1,622,758	37,317,385	4,856,105	*7,617	*17,457	*27,612	*3,717	*84,877	*15,930
\$25,000 under \$30,000	2,428,961	66,485,888	8,998,211	758,084	21,521,349	3,383,264	*4,275	*125,994	*21,956
\$30,000 under \$40,000	2,899,396	99,520,300	13,565,065	2,054,788	70,777,776	11,319,822	1,412,774	50,836,319	9,216,054
\$40,000 under \$50,000	880,966	38,512,150	5,292,185	888,925	39,310,629	6,296,738	1,243,182	55,380,877	10,178,298
\$50,000 under \$75,000	239,429	13,647,670	1,880,481	285,117	16,105,224	2,588,393	644,052	36,669,964	6,828,201
\$75,000 under \$100,000	22,470	1,892,570	254,861	21,876	1,880,125	301,697	57,427	4,814,278	898,342
\$100,000 under \$200,000	11,108	1,410,289	190,251	10,093	1,308,668	210,290	18,667	2,312,236	428,938
\$200,000 or more	1,718	695,180	94,084	2,108	759,895	121,556	2,799	1,120,167	206,445
Nonjoint returns									
Total	6,151,615	103,206,341	13,930,389	2,605,357	55,543,402	8,848,378	2,522,689	65,904,369	12,155,360
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	45,893	350,823	45,663	*631	*2,973	*472	—	—	—
\$10,000 under \$15,000	2,701,674	36,401,722	4,745,702	56,739	750,117	118,612	**116,959	**2,163,490	**379,772
\$15,000 under \$20,000	2,329,358	38,755,886	5,351,287	1,450,465	26,256,471	4,165,815	—	—	—
\$20,000 under \$25,000	655,157	14,581,425	1,998,144	646,231	14,454,634	2,315,093	1,444,360	32,504,032	5,983,171
\$25,000 under \$30,000	244,659	6,654,476	906,535	291,335	1,272,855	1,272,855	548,079	15,025,136	2,777,554
\$30,000 under \$40,000	141,890	4,684,164	636,752	125,988	4,208,688	668,947	308,134	10,487,689	1,945,001
\$40,000 under \$50,000	24,773	1,088,522	152,110	22,460	998,507	160,950	70,593	3,134,431	588,802
\$50,000 under \$75,000	6,760	387,231	52,662	8,966	549,189	87,496	26,004	1,557,829	290,171
\$75,000 under \$100,000	*160	*14,554	*1,998	*488	*47,513	*7,586	5,956	475,618	87,214
\$100,000 under \$200,000	834	105,804	15,078	1,880	233,431	37,662	2,080	265,997	49,607
\$200,000 or more	457	181,735	24,479	154	79,616	12,901	524	290,148	54,067

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	20 under 25 percent			25 under 30 percent			30 under 40 percent		
	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns									
Total	3,595,897	174,073,936	38,431,346	946,302	73,177,615	19,932,368	582,822	82,313,978	28,405,523
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	*54	*182	*43	*633	*1,957	*512	*987	*544	*215
\$5,000 under \$10,000	*5,963	*41,960	*8,866	*91	*1,205	*320	*1,332	*15,317	*5,613
\$10,000 under \$15,000	*359	*3,863	*911	*36	*640	*179	*388	*7,647	*2,349
\$15,000 under \$20,000	*13,346	*258,056	*54,438	*1,035	*1,035	*270	*1,332	*15,317	*5,613
\$20,000 under \$25,000	58,606	1,357,925	286,326	*11	*11	*773	*773	*15,317	*5,613
\$25,000 under \$30,000	577,076	15,766,970	3,322,649	*4,244	*115,906	*32,825	*979	*28,409	*9,097
\$30,000 under \$40,000	646,317	22,328,524	4,942,583	80,018	2,956,447	777,626	4,339	146,973	50,520
\$40,000 under \$50,000	907,073	40,826,190	8,844,738	102,043	4,512,782	1,232,767	4,336	208,111	64,501
\$50,000 under \$75,000	1,129,319	66,714,295	14,889,292	377,675	23,767,657	6,564,247	54,636	5,339,048	1,725,801
\$75,000 under \$100,000	183,043	15,375,832	3,502,353	232,951	19,923,058	5,450,014	132,721	11,484,768	3,780,952
\$100,000 under \$200,000	67,365	8,385,117	1,920,143	135,432	16,970,343	4,713,591	274,661	37,541,502	12,856,734
\$200,000 or more	7,376	3,015,021	679,908	13,179	4,907,378	1,360,288	77,668	27,524,134	9,904,162
Joint returns									
Total	2,160,390	125,735,824	27,804,065	648,053	57,424,901	15,648,619	412,078	65,306,633	22,522,256
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	*54	*182	*43	*633	*1,957	*512	*987	*544	*215
\$5,000 under \$10,000	*971	*5,864	*1,290	*74	*1,035	*270	*1,000	*14,595	*4,870
\$10,000 under \$15,000	—	—	—	*19	*374	*102	—	—	—
\$15,000 under \$20,000	*226	*4,723	*1,141	*252	*6,682	*1,854	*669	*15,444	*4,883
\$20,000 under \$25,000	*896	*24,673	*5,379	*567	*20,642	*5,700	*858	*25,092	*7,787
\$25,000 under \$30,000	86,252	3,346,628	690,765	1,740	79,340	22,175	604	28,040	9,186
\$30,000 under \$40,000	768,099	34,639,472	7,456,529	287,105	18,446,523	4,904,597	14,993	1,021,276	320,528
\$40,000 under \$50,000	1,061,397	62,832,782	13,978,847	218,007	18,685,071	5,110,918	86,850	7,615,304	2,436,249
\$50,000 under \$75,000	176,481	14,816,340	3,376,438	128,239	16,022,828	4,447,887	235,723	32,294,938	10,995,872
\$75,000 under \$100,000	61,980	7,679,248	1,755,840	11,417	4,160,450	1,154,602	69,681	24,265,268	8,734,186
\$100,000 under \$200,000	6,034	2,386,912	537,793	—	—	—	—	—	—
\$200,000 or more	—	—	—	—	—	—	—	—	—
Nonjoint returns									
Total	1,435,507	48,338,112	10,627,280	298,249	15,752,714	4,283,750	170,744	17,007,346	5,883,268
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	*5,351	*39,959	*8,687	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	*13,346	*258,056	*54,438	*17	*171	*49	*720	*8,370	*3,092
\$20,000 under \$25,000	58,380	1,353,202	285,185	—	—	—	—	—	—
\$25,000 under \$30,000	576,180	15,742,297	3,317,270	*3,992	*109,224	*30,971	*121	*2,082	*698
\$30,000 under \$40,000	560,065	18,981,896	4,251,817	79,451	2,935,805	771,926	*3,626	*120,839	*42,038
\$40,000 under \$50,000	140,974	6,187,718	1,388,209	100,303	4,433,442	1,210,592	3,732	180,071	55,315
\$50,000 under \$75,000	67,922	3,881,513	889,541	90,570	5,341,376	1,459,650	69,645	4,317,773	1,405,273
\$75,000 under \$100,000	6,562	559,492	125,915	14,944	1,237,987	339,096	45,871	3,869,464	1,344,703
\$100,000 under \$200,000	5,385	705,869	164,303	7,193	947,515	265,704	38,938	5,246,564	1,860,862
\$200,000 or more	1,342	628,109	142,115	1,762	746,928	205,686	7,987	3,258,866	1,169,976

Footnote(s) at end of table.

Table 3.2 — Returns With Total Income Tax: Total Income Tax 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	Total income tax as a percent of adjusted gross income — Continued					
	40 under 50 percent			50 under 70 percent		
	Number of returns (37)	Adjusted gross income less deficit (38)	Total income tax (39)	Number of returns (40)	Adjusted gross income less deficit (41)	Total income tax (42)
All returns						
Total.....	74,934	32,973,596	14,407,711	4,937	1,331,983	736,810
No adjusted gross income.....	—	—	—	—	—	—
\$1 under \$5,000.....	—	—	—	*103	*345	*235
\$5,000 under \$10,000.....	—	—	—	**22	*154	*103
\$10,000 under \$15,000.....	**37	**469	**202	—	—	—
\$15,000 under \$20,000.....	—	—	—	**286	*5,448	*3,059
\$20,000 under \$25,000.....	—	—	—	**163	**3,816	**2,499
\$25,000 under \$30,000.....	*267	*7,524	*3,672	**	**	**
\$30,000 under \$40,000.....	*43	*1,413	*601	*677	*22,125	*13,549
\$40,000 under \$50,000.....	*358	*16,852	*7,090	662	32,321	18,434
\$50,000 under \$75,000.....	283	17,871	8,007	344	21,268	12,067
\$75,000 under \$100,000.....	1,585	135,160	59,704	200	18,308	9,653
\$100,000 under \$200,000.....	16,725	2,639,212	1,100,932	1,037	150,954	82,021
\$200,000 or more.....	55,636	30,155,095	13,227,503	1,443	1,077,244	595,191
Joint returns						
Total.....	55,223	26,496,323	11,569,269	3,831	989,126	547,088
No adjusted gross income.....	—	—	—	—	—	—
\$1 under \$5,000.....	—	—	—	*103	*345	*235
\$5,000 under \$10,000.....	—	—	—	*3	*27	*17
\$10,000 under \$15,000.....	**18	**245	**111	—	—	—
\$15,000 under \$20,000.....	—	—	—	**278	*5,300	*2,962
\$20,000 under \$25,000.....	—	—	—	**163	**3,816	**2,499
\$25,000 under \$30,000.....	*267	*7,524	*3,672	**	**	**
\$30,000 under \$40,000.....	*43	*1,413	*601	*659	*21,439	*13,182
\$40,000 under \$50,000.....	*209	*9,588	*3,948	662	32,321	18,434
\$50,000 under \$75,000.....	279	17,617	7,893	335	20,704	11,695
\$75,000 under \$100,000.....	738	59,847	26,828	177	16,186	8,535
\$100,000 under \$200,000.....	8,216	1,416,965	585,674	343	52,303	28,189
\$200,000 or more.....	45,453	24,983,125	10,940,543	1,108	836,686	461,340
Nonjoint returns						
Total.....	19,711	6,477,272	2,838,442	1,106	342,857	189,722
No adjusted gross income.....	—	—	—	—	—	—
\$1 under \$5,000.....	—	—	—	*19	*127	*85
\$5,000 under \$10,000.....	—	—	—	—	—	—
\$10,000 under \$15,000.....	**19	**224	**91	*8	*148	*97
\$15,000 under \$20,000.....	—	—	—	—	—	—
\$20,000 under \$25,000.....	—	—	—	—	—	—
\$25,000 under \$30,000.....	—	—	—	*18	*686	*367
\$30,000 under \$40,000.....	*149	*7,284	*3,142	—	—	—
\$40,000 under \$50,000.....	4	254	114	*9	*565	*373
\$50,000 under \$75,000.....	*847	*75,313	*32,876	*23	*2,122	*1,117
\$75,000 under \$100,000.....	8,509	1,222,247	515,258	694	98,652	53,832
\$100,000 under \$200,000.....	10,183	5,171,971	2,286,960	335	240,558	133,851
\$200,000 or more.....	—	—	—	—	—	—

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued					
	70 under 100 percent			100 percent or more		
	Number of returns (43)	Adjusted gross income less deficit (44)	Total income tax (45)	Number of returns (46)	Adjusted gross income less deficit (47)	Total income tax (48)
All returns						
Total.....	834	203,149	160,349	17,300	1,251,337	286,430
No adjusted gross income.....	—	—	—	12,123	—1,328,878	127,069
\$1 under \$5,000.....	**136	**156	**143	2,197	4,829	29,973
\$5,000 under \$10,000.....	—	—	—	1,401	9,417	16,692
\$10,000 under \$15,000.....	*23	*259	*201	98	1,216	3,359
\$15,000 under \$20,000.....	*4	*73	*63	471	8,140	12,589
\$20,000 under \$25,000.....	*36	*852	*623	428	9,530	17,695
\$25,000 under \$30,000.....	38	1,031	859	351	9,072	12,116
\$30,000 under \$40,000.....	*15	*545	*498	20	688	1,635
\$40,000 under \$50,000.....	*9	*395	*315	*12	*548	*1,127
\$50,000 under \$75,000.....	306	18,564	16,309	80	4,666	8,402
\$75,000 under \$100,000.....	24	2,207	2,010	17	1,473	2,674
\$100,000 under \$200,000.....	80	11,188	9,592	55	7,465	12,411
\$200,000 or more.....	164	167,879	129,736	47	20,497	40,689
Joint returns						
Total.....	760	187,360	147,616	13,781	—1,032,350	246,901
No adjusted gross income.....	—	—	—	9,010	—1,097,175	106,927
\$1 under \$5,000.....	**133	**145	**132	**3,589	**14,235	**46,443
\$5,000 under \$10,000.....	—	—	—	**	**	**
\$10,000 under \$15,000.....	**43	**963	**719	93	1,155	2,919
\$15,000 under \$20,000.....	—	—	—	424	7,248	11,549
\$20,000 under \$25,000.....	**	**	**	370	8,304	16,101
\$25,000 under \$30,000.....	**58	**	**	96	2,693	5,709
\$30,000 under \$40,000.....	**	**1,827	**1,566	**24	**944	**1,929
\$40,000 under \$50,000.....	**	**	**	**	**	**
\$50,000 under \$75,000.....	**321	**20,205	**17,831	69	3,987	6,525
\$75,000 under \$100,000.....	**	**	**	*14	*1,194	*2,349
\$100,000 under \$200,000.....	71	9,634	8,224	50	6,842	11,236
\$200,000 or more.....	134	154,588	119,144	42	18,223	37,213
Nonjoint returns						
Total.....	74	15,788	12,733	3,519	—218,987	37,529
No adjusted gross income.....	—	—	—	3,113	—231,703	20,142
\$1 under \$5,000.....	*3	*12	*11	*9	*10	**222
\$5,000 under \$10,000.....	—	—	—	**	**	**
\$10,000 under \$15,000.....	**20	**221	**167	*5	*61	*439
\$15,000 under \$20,000.....	—	—	—	*47	*893	*1,039
\$20,000 under \$25,000.....	**	**	**	**	*1,226	*1,594
\$25,000 under \$30,000.....	**4	**144	**107	*255	*6,379	*6,407
\$30,000 under \$40,000.....	—	—	—	*18	**291	**833
\$40,000 under \$50,000.....	**	**	**	**	**	**
\$50,000 under \$75,000.....	**8	**566	**489	*11	*679	*1,877
\$75,000 under \$100,000.....	**	**	**	3	279	325
\$100,000 under \$200,000.....	*9	*1,554	*1,368	*5	*622	*1,174
\$200,000 or more.....	30	13,291	10,592	5	2,274	3,476

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to total because of rounding.

Table 3.3 — Returns With Income Tax Before Credits: Tax and Credits, 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	Income tax before credits		Total				Tax credits					
	Number of returns	Amount	Total		Credit for the elderly		Foreign tax credit		Investment credit		Political contributions credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total	79,349,842	283,931,862	18,883,156	7,854,493	482,677	131,074	361,413	757,326	4,436,817	4,139,897	5,243,629	269,783
Under \$5,000	4,670,919	530,425	368,030	24,078	*10,035	*247	*289	*10	72,663	8,580	115,249	3,917
\$5,000 under \$10,000	14,789,004	7,001,874	3,658,995	563,251	157,243	29,864	11,972	2,018	361,134	74,280	433,803	18,312
\$10,000 under \$15,000	14,012,164	15,511,681	1,890,921	496,691	105,385	28,232	41,435	18,607	493,725	183,201	587,764	25,649
\$15,000 under \$20,000	10,455,480	20,029,891	1,883,488	502,621	60,303	20,617	19,758	2,058	468,286	202,471	525,226	20,529
\$20,000 under \$25,000	8,770,432	24,752,659	2,076,906	671,405	49,721	17,565	26,152	53,692	483,757	292,918	567,262	28,855
\$25,000 under \$30,000	7,607,017	28,412,747	1,878,251	586,495	46,566	16,869	33,671	13,799	408,159	229,899	503,596	27,415
\$30,000 under \$40,000	9,854,477	51,039,919	3,106,862	1,109,121	25,146	8,833	45,172	53,611	714,066	523,265	883,679	47,372
\$40,000 under \$50,000	4,704,209	35,705,782	1,742,508	732,352	16,337	4,420	35,239	39,232	431,392	384,369	564,950	31,913
\$50,000 under \$75,000	3,049,969	36,622,138	1,370,604	863,040	11,594	4,333	68,789	144,181	470,874	518,107	572,597	31,803
\$75,000 under \$100,000	699,175	14,934,179	392,286	452,866	*157	*21	28,182	71,559	204,666	326,070	206,772	12,964
\$100,000 under \$200,000	568,447	22,401,486	381,459	816,415	—	—	30,695	142,912	235,383	613,365	202,646	14,592
\$200,000 under \$500,000	139,593	14,302,786	107,976	530,904	*179	*67	14,974	118,531	73,054	390,844	63,857	5,084
\$500,000 under \$1,000,000	20,576	5,295,301	17,475	222,071	**11	**4	3,332	39,851	13,379	175,094	11,094	934
\$1,000,000 or more	8,380	7,391,994	7,595	283,182	**	**	1,753	57,265	6,279	217,436	5,134	444
Taxable returns, total	76,998,827	282,740,527	16,532,141	6,671,157	413,358	118,286	316,539	582,471	3,819,664	3,455,171	5,109,563	263,981
Under \$5,000	4,429,702	513,976	126,813	7,630	—	—	**7,694	**1,038	25,534	3,204	93,843	3,359
\$5,000 under \$10,000	13,187,177	6,722,017	2,057,168	283,395	103,583	19,508	—	—	167,273	24,442	344,258	14,002
\$10,000 under \$15,000	13,777,155	15,382,772	1,655,912	367,782	104,753	27,885	24,978	7,440	330,743	91,471	570,484	24,957
\$15,000 under \$20,000	10,364,790	19,941,883	1,792,798	416,613	55,311	18,780	18,023	1,414	389,714	120,944	524,186	20,496
\$20,000 under \$25,000	8,692,336	24,600,226	1,998,810	518,972	49,721	17,565	13,945	5,318	429,183	197,052	562,931	28,662
\$25,000 under \$30,000	7,574,951	28,330,510	1,846,185	504,259	46,566	16,869	32,325	12,528	388,383	179,806	503,258	27,412
\$30,000 under \$40,000	9,811,772	50,886,922	3,063,957	957,124	25,146	8,833	41,089	23,667	678,867	415,010	883,679	47,372
\$40,000 under \$50,000	4,689,198	35,611,316	1,727,497	639,886	16,337	4,420	34,532	34,975	416,984	296,226	564,948	31,913
\$50,000 under \$75,000	3,038,178	36,521,051	1,358,813	761,953	11,594	4,333	65,851	106,255	462,191	455,790	572,493	31,792
\$75,000 under \$100,000	698,038	14,914,036	391,149	432,722	*157	*21	28,082	68,822	203,629	308,665	206,772	12,964
\$100,000 under \$200,000	567,181	22,358,052	380,193	772,981	—	—	30,114	129,204	234,401	583,655	202,629	14,591
\$200,000 under \$500,000	139,410	14,284,965	107,793	513,083	*179	*67	14,834	103,633	73,008	387,932	63,854	5,084
\$500,000 under \$1,000,000	20,565	5,292,118	17,464	218,888	**11	**4	3,324	37,283	**19,654	**390,975	11,094	934
\$1,000,000 or more	8,374	7,384,682	7,589	275,869	**	**	1,748	50,892	**	**	5,134	444
Nontaxable returns, total	2,351,015	1,183,335	2,351,015	1,183,335	69,319	12,788	44,874	174,855	617,153	684,727	134,066	5,802

Footnote(s) at end of table.

Table 3.3 — Returns With Income Tax Before Credits: Tax and Credits, 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											
	Child care credit		Jobs credit		Residential energy credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Research and experimentation credit		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	5,003,639	1,501,453	77,729	92,302	3,135,528	582,857	2,698,238	359,717	11,663	15,698	55,126	4,385
Under \$5,000	*10,702	*963	—	—	*21,744	*1,811	149,402	8,551	—	—	**5,281	**35
\$5,000 under \$10,000	280,328	73,676	*8,412	*542	137,984	13,358	2,548,836	351,166	—	—	—	**
\$10,000 under \$15,000	581,065	210,194	*5,546	*747	219,789	29,956	—	—	—	—	*288	*104
\$15,000 under \$20,000	642,705	203,165	8,268	6,955	303,757	46,159	—	—	—	—	*5,374	*665
\$20,000 under \$25,000	772,760	221,213	*3,778	*4,441	401,266	52,118	—	—	*631	*567	*5,237	*36
\$25,000 under \$30,000	649,448	178,069	16,248	12,966	457,204	107,013	—	—	*1,618	*2,239	*6,266	*225
\$30,000 under \$40,000	1,124,671	320,477	14,204	14,890	756,309	138,742	—	—	*632	*274	*21,423	*1,657
\$40,000 under \$50,000	604,349	184,486	6,137	6,396	419,336	81,172	—	—	*564	*355	*2,238	*11
\$50,000 under \$75,000	274,891	88,324	3,298	5,926	300,700	69,386	—	—	*873	*892	*5,824	*90
\$75,000 under \$100,000	37,068	12,142	3,860	2,789	59,297	24,495	—	—	*2,265	*2,809	*243	*16
\$100,000 under \$200,000	21,923	8,832	4,755	20,342	45,013	13,165	—	—	3,490	2,720	2,542	487
\$200,000 under \$500,000	3,351	1,702	2,231	8,995	11,382	4,501	—	—	963	784	286	396
\$500,000 under \$1,000,000	269	145	596	4,248	1,326	680	—	—	317	1,041	79	75
\$1,000,000 or more	109	65	396	3,064	421	301	—	—	310	4,018	45	588
Taxable returns, total	4,764,879	1,432,749	70,697	91,796	3,065,823	523,714	1,349,946	183,616	11,558	15,094	54,837	4,280
Under \$5,000	*718	*129	—	—	*11,709	*444	—	—	—	—	**5,281	**35
\$5,000 under \$10,000	118,438	30,091	*1,438	*101	114,932	11,058	1,348,595	183,121	—	—	—	**
\$10,000 under \$15,000	527,505	188,902	*5,546	*747	211,066	26,380	—	—	—	—	—	—
\$15,000 under \$20,000	638,910	202,093	8,214	6,901	300,360	45,320	—	—	—	—	*5,374	*665
\$20,000 under \$25,000	767,504	220,642	*3,778	*4,441	392,778	44,688	—	—	*631	*567	*5,237	*36
\$25,000 under \$30,000	645,190	174,721	16,248	12,966	446,235	77,491	—	—	*1,618	*2,239	*6,266	*225
\$30,000 under \$40,000	1,124,671	320,477	14,204	14,890	751,980	124,943	—	—	*632	*274	*21,423	*1,657
\$40,000 under \$50,000	604,349	184,486	6,137	6,396	418,732	81,104	—	—	*564	*355	*2,238	*11
\$50,000 under \$75,000	274,891	88,324	3,298	5,926	300,597	69,145	—	—	**6,523	**5,816	*5,824	*90
\$75,000 under \$100,000	37,068	12,142	3,860	2,789	59,297	24,495	—	—	—	—	**	*243
\$100,000 under \$200,000	21,906	8,829	**6,982	**29,327	**56,390	**17,664	—	—	—	—	**	2,542
\$200,000 under \$500,000	3,351	1,702	—	—	—	—	—	—	963	784	285	395
\$500,000 under \$1,000,000	269	145	596	4,248	1,326	680	—	—	317	1,041	79	75
\$1,000,000 or more	109	65	396	3,064	421	301	—	—	310	4,018	45	588
Nontaxable returns, total	238,760	68,704	*7,032	*506	69,705	59,143	1,348,292	176,101	*105	*604	*289	*105

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

**Data combined to avoid disclosure of information for specific taxpayers.

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

Table 3.4 — Returns With Earned Income Credit: Earned Income by Type and Credit by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns				Adjusted gross income less deficit	Earned income					Earned income credit		
	Total	Joint returns	Returns of heads of household	Returns of surviving spouses		Total	Salaries and wages		Self-employment income (net)		Total	Used to offset income tax before credits	
							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	6,395,032	3,108,431	3,258,292	28,309	33,468,166	36,085,866	5,867,260	33,858,498	1,052,432	2,227,368	1,775,339	2,698,238	359,717
No adjusted gross income	122,212	111,686	10,486	40	-3,370,775	430,938	55,396	252,611	111,143	178,327	31,981	633	277
\$1 under \$1,000	226,454	87,717	138,449	288	123,818	146,507	199,009	177,473	40,108	-30,966	14,008	—	—
\$1,000 under \$2,000	469,114	190,650	278,464	—	725,898	731,656	430,463	724,173	57,639	7,483	71,230	—	—
\$2,000 under \$3,000	524,579	231,513	293,066	—	1,304,602	1,317,626	484,566	1,322,822	76,950	-5,196	129,227	719	29
\$3,000 under \$4,000	450,385	218,519	231,866	—	1,564,353	1,536,441	406,326	1,463,707	83,286	72,734	150,596	10,703	402
\$4,000 under \$5,000	611,143	278,010	332,414	719	2,749,961	2,699,272	560,738	2,485,839	103,743	213,433	266,582	137,347	7,843
\$5,000 under \$6,000	647,409	322,317	325,092	—	3,575,517	3,495,106	578,913	3,148,710	136,264	346,396	304,922	205,841	28,687
\$6,000 under \$7,000	748,084	400,887	336,493	10,704	4,882,439	4,746,833	688,636	4,353,152	120,876	393,681	316,483	339,361	56,655
\$7,000 under \$8,000	906,393	491,587	409,238	5,568	6,783,391	6,526,552	858,511	6,232,513	110,007	294,040	275,668	587,087	110,847
\$8,000 under \$9,000	902,929	456,547	445,376	1,006	7,688,909	7,381,043	861,217	7,012,579	112,637	368,464	162,987	733,868	113,223
\$9,000 under \$10,000	786,330	318,998	457,348	9,984	7,440,053	7,073,891	743,485	6,684,919	99,779	388,972	51,654	682,679	41,753

Size of adjusted gross income	Earned income credit — Continued						Income tax before credits		Income tax after credits		Advance earned income credit payments	
	Used to offset all other taxes		Refundable portion				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Returns with wholly refundable earned income credit							
					Number of returns	Amount	(20)	(21)	(22)	(23)	(24)	(25)
Total	813,746	194,101	4,737,717	1,221,521	2,991,434	898,469	2,863,758	816,745	1,349,946	384,729	6,456	1,400
No adjusted gross income	103,168	19,643	106,525	12,061	18,411	5,370	633	581	633	304	—	—
\$1 under \$1,000	24,137	2,284	225,445	11,725	202,317	11,008	—	—	—	—	—	—
\$1,000 under \$2,000	51,387	7,377	466,008	63,852	417,727	62,371	—	—	—	—	—	—
\$2,000 under \$3,000	55,442	11,951	520,359	117,247	468,418	114,580	719	29	—	—	4,993	1,198
\$3,000 under \$4,000	70,071	17,324	443,149	132,869	370,329	123,885	11,447	408	—	—	719	34
\$4,000 under \$5,000	91,292	28,740	604,016	229,998	388,256	169,071	143,345	8,625	718	120	744	167
\$5,000 under \$6,000	118,575	41,484	607,659	234,751	333,636	159,650	228,303	33,558	5,711	653	—	—
\$6,000 under \$7,000	102,358	32,959	667,290	226,869	328,725	141,589	372,574	65,208	13,172	402	—	—
\$7,000 under \$8,000	86,819	19,341	672,825	145,480	265,926	82,584	621,016	135,057	166,126	12,542	—	—
\$8,000 under \$9,000	76,234	10,391	322,370	39,373	124,170	21,944	758,752	247,660	512,872	119,156	—	—
\$9,000 under \$10,000	34,263	2,607	102,071	7,295	73,519	16,417	726,969	325,618	650,714	251,552	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

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Section 4

Explanation of 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 1982. Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1982 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional Tax for Tax Preferences

The sum of "minimum tax" and "alternative minimum tax." Both terms are explained below.

Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security payments;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and Social Security payments;

- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump-sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Tax-exempt interest;
- Veteran's benefits; and
- Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 22). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business;
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation and deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property;
- Excludable portion of the excess of net long-term capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 22 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons;
- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Reforestation expenses;

- Deduction for two-earner married couples;
- Deductions for foreign housing; and
- Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

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, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- (1) required under the terms of a decree of divorce or separation, or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation to the marital relationship; or
- (3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other taxes not specified above. This was in contrast to the Additional Taxes portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum and alternative minimum taxes and the advance earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or non-taxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

All-Savers Certificate Interest

Interest earned on special tax-exempt savings certificates, commonly referred to as All-Savers Certificates, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return). These certificates were issued after September 30, 1981, and before January 1, 1983.

Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1982, three graduated rates (zero percent from \$0 to \$20,000, 10 percent from \$20,000 to \$60,000, and 20 percent for all alternative minimum taxable income above \$60,000) were applied to this sum. The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. The foreign tax credit was recomputed on a separate Form 1116, Computation of Foreign Tax Credit, as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income, the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment credit and jobs credit could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

The alternative tax preferences used in the computation of alternative minimum taxable income consisted of the adjusted itemized deductions tax preference and the capital gains tax preference.

The adjusted itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses; deductions for State, local, and foreign taxes; and deductions for casualty or theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains tax preference was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. (See also "Sales of Capital Assets Net Gain or Loss.")

When alternative minimum tax is added to minimum tax, the result is additional tax for tax preferences. (See also "Minimum Tax.")

Blindness Exemptions

See "Exemptions."

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), 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 it, 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 deduction of net operating losses from other years was not consi-

dered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships business receipts and expenditures can be found in the Statistics of Income Bulletin, Summer 1984, pages 17 to 43.

Capital Assets

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

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and 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.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

Capital Gains and Losses

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

Capital Loss Carryover

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

Carryover from Prior Years' Deduction

See "Contributions Deduction."

Cash Contributions Deduction

See "Contributions Deduction."

Casualty or Theft Loss, Net

Each personal casualty and theft loss not compensated for by insurance was deductible from adjusted gross income to the extent that the loss for each such casualty or theft exceeded \$100. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm. This amount is included as part of "total miscellaneous deductions."

Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (babysitters, maids, or cooks). In addition, expenditures paid for the

care of children under the age of 15 or disabled dependents for out-of-home noninstitutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The child care credit was not refundable. The amount of the credit which could be claimed was limited to income tax before credits minus the credit for the elderly, foreign tax credit, investment credit, and political contributions credit.

Contributions Deduction

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

(1) the United States, a State, or a local government for exclusively public purposes,
 (2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:

- (a) religious purposes,
 - (b) charitable purposes,
 - (c) scientific purposes,
 - (d) literary purposes,
 - (e) educational purposes,
 - (f) fostering national or international amateur sports competition, or
 - (g) preventing cruelty to children or animals.
- (3) cemetery companies owned and operated exclusively for the benefit of their members,
 (4) organizations of war veterans or their auxiliaries, and

(5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions 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 certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1982, the statistics also include amounts carried over from 1977-1981 that were within the current year's percentage limitations.

The number of returns and amount of contributions is shown by adjusted gross income in Table 2.1. Data are shown separately for taxpayers whose cash and contributions were under \$3,000 to any one organization (columns 50-51) and for those individuals whose cash contributions were \$3,000 or more to any one organization (columns 52-53).

Contributions Deduction for Nonitemizers (#)

For Tax Year 1982, individuals who did not itemize deductions could deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct charitable contributions from their adjusted gross income if they itemized their deductions.

Contributions to Candidates Credit

See "Political Contributions Credit."

Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of intercity, local, or school buses, and (4) nonhighway purposes of a trade or business. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit for the Elderly

The credit for the elderly was available to all taxpayers age 65 or over (within certain income limitations) and to those taxpayers under age 65 who received a taxable pension or annuity from a public retirement system (also within certain income limitations). The credit equalled 15 percent of the amount determined to be subject to the credit, not to exceed tax liability. This amount was determined under one set of rules for taxpayers age 65 or over and under another set of rules for government retirees under age 65. A government retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger credit.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

Credit on 1983 Estimated Tax

This credit was the part of the overpayment of 1982 tax which taxpayers specifically requested to be credited to their estimated tax for 1983. (See also "Overpayment.")

Deduction for Working Married Couples (#)

As a result of the Economic Recovery Tax Act of 1981 a deduction for married couples with both spouses working was implemented for tax years beginning after 1981. For Tax Year 1982 the amount of this deduction was equal to five percent of the lesser of \$30,000 or the qualified earned income of the lower earning spouse.

Dependent Exemptions

See "Exemptions."

Disability Income Exclusion

The disability income exclusion was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, who were totally and permanently disabled upon retirement, and who chose not to treat their disability income as a pension or annuity. The maximum exclusion was figured at a weekly rate of \$100 per spouse. However, if the taxpayer's adjusted gross income before this exclusion exceeded \$15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple filing jointly, where both spouses were eligible for the exclusion).

Dividend Exclusion (#)

For Tax Year 1982, a taxpayer could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an 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. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:
(1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus, at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- (1) had less than \$10,000 of adjusted gross income or earned income, whichever was larger,
- (2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child,
- (3) maintained their principal home in the United States,
- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad,
- (5) had a taxable year that represented a full 12 months, and
- (6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- (1) cost of travel, meals, and lodging while away from home in the performance of services 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 salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, 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."

Estate or Trust 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 or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income,

whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1982 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 1981 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount (see also "Zero Bracket Amount"). Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income.

Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,170.80 for 1982 (\$1,975.05 for 1981) 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. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exclusion of Dividends Reinvested in Qualified Public Utility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, any could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed. 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 spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who indicated being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only 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.

Farm Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either: (1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or (2) a U.S. citizen or

resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1982, qualified individuals could exclude up to \$75,000 of foreign earned income. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

Foreign Tax Credit

For most individuals a credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions 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 foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the credit for the elderly. The remainder could be carried back two years and then forward five years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

Form of Deduction

For purpose of this classification, returns were categorized into one of three groups: (1) those with nonbusiness itemized deductions, (2) those with a zero bracket amount only, and (3) those with no deductions. For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "break-even" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

General Sales Taxes Deduction

See "Taxes Paid Deduction."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Housing Deduction (#)

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income. Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

Income Averaging

A taxpayer, except nonresident aliens, with unusual fluctuations in income was able to reduce the tax in higher income years by using income averaging. The standard 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 lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the four 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 all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

Income Subject to Tax (#)

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

Income Tax After Credits (#)

Income tax after credits was equal to "income tax before credits" minus the research and experimentation credit, credit for the elderly, investment credit, foreign tax credit, political contributions credit, jobs credit, child care credit, residential energy credit, other tax credits (as defined below), and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

Income Tax Before Credits (#)

This amount consisted of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- (1) The regular tax, whether derived from the tax tables or tax rate schedules, or
- (2) the income averaging tax.

"Taxes from special computations" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Special Computations.")

Income Tax Withheld (#)

Tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated rates ranging from 12 to 37 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Tax withheld on certain gambling winnings, as reported on Form W-2G, was also included.

Individual Retirement Arrangement (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. The sale of these bonds was discontinued after April 30, 1982. Contributions to such a plan were limited to the lesser of (1) an individual's compensation for the year, or (2) \$2,000 (\$2,250 if a nonworking spousal IRA is created), or (3) the amount actually paid. Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a non-working spouse. To qualify the following conditions must have been met:

- (1) The individual must have been married at the end of the tax year;
- (2) They must have met the IRA requirements discussed earlier;
- (3) They must have filed a joint return; and
- (4) The spouse must not have received any compensation during the tax year.

Interest Paid Deduction

Interest paid on personal debts, credit cards, 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. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for

investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. 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, and finance charges.

Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, All-Saver Certificates, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return. Also, interest earned on an All-Savers Certificate, a special tax-exempt savings certificate, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return).

Investment Credit (#)

This tax credit equalled 10 percent of "qualified investment" in certain new and used depreciable assets used for business purposes, chiefly machinery and equipment with a useful life of three years or more. The credit equalled 25 percent of qualified rehabilitation expenditures on certified historical structures, 20 percent of qualified rehabilitation expenditures on a 40 year old building, and 15 percent of qualified expenditures on a 30 year old building. For 1982, the credit could not exceed the lesser of income tax liability or \$25,000 plus 90 percent of tax liability over \$25,000.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, depending on the presence or size of income tax before credits reduced by the foreign tax credit, and the credit for the elderly. Amounts in excess of these limitations could be carried back three years and the remainder carried forward, in general, to the succeeding 15 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This was an additional investment credit for energy property used for business purposes. Property eligible for the business energy investment credit had to have a useful life of three years or more and had to fall into one of the following nine categories: (1) alternative energy property; (2) specially defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating property; and (9) solar, ocean thermal, geothermal, and wind energy property. The credit for the first seven items was set at 10 percent of qualified investment; for the eighth item, it was 11 percent; and for the final item, it was 15

percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

Itemized Deductions

See "Total Itemized Deductions," and specific types.

Jobs Tax Credit (#)

This was a tax credit which was granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 percent of the first \$6,000 of wages paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such an individual. The employee groups targeted in 1982 for this credit were: (1) recipients of Supplemental Security Income; (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-24 who were members of economically disadvantaged families; (4) Vietnam veterans under age 35 (if hired after August 13, 1981, no age requirement applied), who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) economically disadvantaged individuals aged 16 to 19 who were participants in a qualified cooperative education program; (7) ex-convicts who were members of economically disadvantaged families, if hired within five years of the date of release from prison or date of conviction; (8) taxpayers involuntarily terminated from employment financed in whole or in part under a program under Part D of Title II or under Title IV of the Comprehensive Employment Training Act after December 31, 1980, if hired in Tax Years 1981 or 1982; (9) eligible work incentive (WIN) employees for years beginning in 1982 and (10) a qualified summer youth employee. Effective after August 13, 1981, any new employee could not qualify for the jobs credit if he or she were a relative or dependent of the employer, or a rehired employee who previously did not qualify for the credit.

In addition to the limit on the amount of credit for any one eligible employee, the credit was limited to 90 percent of the employer's income tax before credits less the credit for the elderly, the foreign tax credit, the investment credit, the political contributions credit and the child and dependent care credit. Moreover, an employer business deduction for wages paid had to be reduced by the amount of credit. The credit was not applicable with respect to employees for whom the employer received on-the-job training payments.

The credit could be carried back three years, and effective for 1981, carried forward fifteen years beginning after 1976.

Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

Marital Status

The five marital status 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 taxable 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, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded three 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, spouse, dependents, and any other person who, except for the fact that he or she had \$1,000 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 one percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the amount which could be considered as medical expenses actually paid by the taxpayer. For Tax Year 1982, the medical and dental expense deduction was limited to the largest of one-half of the total insurance premiums a taxpayer spent for health care (subject to a \$150 limit) or medical and dental expenses in excess of three percent of adjusted gross income.

Minimum Tax (#)

This was a 15 percent tax imposed on certain "tax preferences."

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to the minimum tax:

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). 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; and (c) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a straight-line depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. 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 a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil, gas, and geothermal wells were chargeable, at the operator's option, either to capital or to current expenses. However, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applic-

able number of years, it had to be reported as a tax preference.

(7) Accelerated cost recovery (ACRS) depreciation deduction. The excess of the ACRS allowance, for each personal recovery property subject to a lease and real recovery property, over the straight-line ACRS allowance was considered a tax preference item based on specified recovery periods.

(8) Mining exploration and development costs. The excess of expenditures for the development or the exploration of a mine over the amount that would have been allowable if the disbursements had been capitalized and amortized over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

(9) Circulation and research and experimental expenditures. The amounts allowable as a deduction for the establishment of a newspaper or other periodical or for research and experimental expenditures connected with a taxpayer's trade or business over the amount that would have been allowable had such expenditures been capitalized and amortized ratably over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, or regulated investment companies.

Tax preferences subject to tax was the base for computing the minimum tax. It was the result of subtracting total exclusions from recomputed tax preference income.

Recomputed tax preference income, on most returns, equalled total tax preferences. However, under section 58(h) of the Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit.

Exclusions from total tax preferences took one of two forms. The standard exclusion equalled a flat \$10,000 (\$5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prior-year investment credit, and the penalty tax on premature redemption of individual retirement bonds, less the special 10-year averaging tax, the multiple recipient special 10-year averaging method, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans. The taxpayer could take whichever exclusion was more beneficial.

The minimum tax could be reduced by:

(1) 15 percent of any 1982 net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

When minimum tax is added to alternative minimum tax, the result is additional tax for tax preferences. (See also "Alternative Minimum Tax.")

Miscellaneous Deductions (#)

Included under this heading in the statistics were personal casualty and theft losses and all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; for the management, conservation, or maintenance of prop-

erty held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job; and fees to employment agencies); fees paid for the preparation of a tax return; qualified adoption expenses; and allowable expenses of an employee in connection with the employer's business.

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also "Unused Zero Bracket Amount.")

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters 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. In addition, the househunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Income

Included here were such 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 there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income."

Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, or residential energy credit. Frequently, "other tax credits" would be earned income credit. (See also "Earned Income Credit.") Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments."

Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidenti-

fied amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

Other Than Cash Contributions Deduction

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." 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. (See also "Credit on 1983 Estimated Tax" and "Refund.")

Overpayment of Windfall Profit Tax

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. Whenever withholding errors occurred, a refund of the amounts overwithheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. Secondly, any over-withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report, overpayment of windfall profit tax was reported as a separate item.

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. 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 net result of all shares.

One of the deductions from partnership gross income, the expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer 1984.

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 Income Tax Return, and gained a

four-month extension of time to file the Form 1040. The application 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 taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

Penalty Tax on Individual Retirement Arrangements (#)

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities," of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, 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 life expectancy at the time that the 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 the cost, but not within three years.

Personal Property Taxes Deduction

See "Taxes Paid Deduction."

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This 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; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equalled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

Real Estate Taxes Deduction

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, he or she requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by

any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided by the Energy Tax Act of 1978. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. A maximum amount was specified for each part of the credit, and a minimum \$10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits, except the research and experimentation credit, could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the minimum tax for the current year.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for at least three years. Energy conservation property consisted of insulation, storm or thermal windows and doors, caulking or weather-stripping for exterior doors or windows, and certain other items (such as an automatic energy-saving setback thermostat, a furnace replacement burner, or a meter displaying the cost of energy usage).

The maximum energy conservation expenditures allowable in computing the energy credit were \$2,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$2,000 by his or her cumulative energy conservation expenditures on the same residence.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least five years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

The maximum renewable energy source expenditures allowable in computing the energy credit were \$10,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$10,000 by his or her cumulative renewable energy source expenditures on the same residence.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. 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 as "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded under special provisions of the law.

Sales of Capital Assets Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business), and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

As a result of the Economic Recovery Tax Act of 1981, the replacement period on the sale of a residence was extended from 18 months to two years. Furthermore, the one-time exclusion of gains on the sale of a principal home was increased from \$100,000 to \$125,000 for individuals who were 55 or older on the date of the sale or exchange, who owned and lived in the property sold or exchanged for at least three years out of the five year period ending on the date of the sale or exchange, and who never excluded the gain on the sale or exchange of a home after July 26, 1978.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to

be short-term. For 1977, the holding period was nine months or less while for 1976 and earlier years it was six months or less. Short-term gains from current-year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships or fiduciaries, gains from the sale or exchange of a principal residence held one year or less and short-term capital gains from installment sales.

Net long-term gain or loss--Gains and losses from sales or exchanges of capital assets held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses from sales or exchange of assets used in a trade or business and involuntary conversions,
- (5) gains from the sale or exchange of a principal residence held more than one year, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights; literary, musical, or artistic compositions; or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

Self-Employed Retirement (Keogh) Plan Adjustment (#)

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 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. The maximum amount of the annual contribution to the plan and of the deduction was the lesser of 15 percent of earned income or \$15,000.

Self-Employment Income

See "Earned Income Credit."

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 sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1982 was \$32,400, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$3,029.40, based on the 9.35 percent rate in effect for that year. For 1981, the rate was 9.3 percent with the maximum amount of earnings being \$29,700 and the maximum tax, \$2,672.10.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her 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 property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

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 from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

Small Business Corporation Net 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 stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders 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 stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Additional information on Small Business Corporations can be found in Statistics of Income--1981 Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount consisted 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 and an employee was required to report these tips to the employer; the employer then withheld the Social Security tax. However, if the employer was unable to withhold the amount of Social Security tax, the amount of uncollected Social Security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the Social Security tax on unreported tips on Form 4137 and attach it to Form 1040.

State

State classifications were based on the taxpayer's address shown on the preprinted address label or reported by the taxpayer on the return. (See also "Geographic Coverage" in Section 1, Introduction and Changes in Law.)

State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments (#)

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign earned income exclusion and housing deduction. Each of the above is described in this section. In addition, statutory adjustments included forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, who had maintained a home which was the principal abode of a child or stepchild 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.

Tax Credits (#)

Tax credits consisted of:

- (1) credit for the elderly,
- (2) foreign tax credit,
- (3) investment credit,
- (4) political contributions credit,
- (5) child care credit,
- (6) jobs credit,
- (7) residential energy credit,
- (8) research and experimentation credit, and
- (9) "other" tax credits.

The above credits were used to reduce income tax before credits in the order in which they are listed. In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in "other" tax credits under this classification.

Each of the above is described under a separate heading in this section.

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total tax payments."

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 the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equalled "income tax before credits."

Tax Savings From Special Tax Computations (#)

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the special tax computations (i.e., tax from income averaging), and the amount of regular tax that would have resulted from not using this provision.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from self-employment tax, Social Security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered Social Security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit equalled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equalled or exceeded adjusted gross income.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- (1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;
- (3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;
- (4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house in 1978 within 3 years after the purchase date and failed to replace it with another qualifying new house within an 18 month period; and
- (5) the Section 72(m)(5) penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall profit tax) and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, and farm income royalty, and are excluded from the "taxes paid" in this report.

Taxpayments

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld,
- (2) excess Social Security taxes or railroad retirement tax withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1982 declaration of estimated tax,

- (5) payment with request for extension of filing time,
- (6) credit from regulated investment companies,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical and dental expenses, casualty or theft loss, union dues, tax return preparation fees, and other qualifying expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income; married persons filing a separate return when the taxpayer's spouse elected to itemize; dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, Social Security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation (#)

There were two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040 EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

Returns with no income subject to tax are shown as having "no tax computation." While such returns have

no tax generated, they could have had "taxes from special computations" (such as the special averaging tax, the penalty tax from premature or excess distributions from self-employed retirement plan, etc.).

Unemployment Compensation (#)

Taxpayers were required to show amounts received as unemployment compensation on their Form 1040, beginning in Tax Year 1979. All or a portion of such compensation was also includable in adjusted gross income, and thus subject to tax. The includable portion was computed by adding total unemployment compensation to all other sources of income, and subtracting out an exclusion of \$12,000 for single, or married taxpayers that lived apart from each other and did not file a joint return, or \$18,000 for married taxpayers filing jointly; one-half of the excess over the exclusion, but not more than total unemployment compensation, was includable in adjusted gross income. Married taxpayers filing separately and not living apart were not eligible for the exclusion. (See also "Changes in Law" in Section 1.)

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1000. In addition, as a result of the Tax Reduction and Simplification Act of 1977, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income (such as wages), they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as zero bracket amount only returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions."

(See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions.")

Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1982, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.

Section 5

High Income Returns: Taxable and Nontaxable*

Introduction

The Tax Reform Act of 1976 (Section 2123) required the annual publication of data on individuals with high incomes as defined under four different income concepts, including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable. In order to make such data available on a more timely basis and to a wider audience, since 1979 selected data for high income individuals, taxable as well as nontaxable, have been published, without analysis, as part of the Internal Revenue Service's Statistics of Income program.

This section contains 13 tables with data from income tax returns with incomes of \$200,000 or more. Data are shown for all returns, taxable returns, and nontaxable returns. Separate parts of each of the first four text tables contain data on high income returns as defined by each of four different income concepts, whereas two income concepts, adjusted gross income (AGI) and expanded income, are depicted in the eight basic tables. One additional table shows the numbers of nontaxable, high income returns over the four year period ending in 1982. The tables show:

- the numbers of high income returns (total, taxable, and nontaxable) under the various income concepts (Tables 5A and 5B);
- the distribution of taxable income as a percentage of total income (Tables 5C and 5D);
- the numbers of high income nontaxable returns and the relative frequency of such returns from 1979 through 1982 (Table 5E);
- the frequencies and amounts of various sources of income, exclusions, deductions, and tax credits, as well as the relationships between the two income concepts (Tables 5.1 and 5.2);
- the frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 5.3 and 5.4);
- the frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Table 5.5 and 5.6); and
- the distributions of effective tax rates, that is, income tax as a percentage of income (Tables 5.7 and 5.8).

Tables 5A, 5C, 5.1, 5.3, 5.5, and 5.7 contain data with "Foreign Tax Credits" treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 5B, 5D, 5.2, 5.4, 5.6, and 5.8 are similar to the first set of six tables but treat "Foreign Tax Credits" as part of the individual's income tax liability. This different treatment is explained in more detail below under "Foreign Tax Credits."

Economic Income, the Ideal Measure

High income tax return data are published to help analysts assess the equity and impact of the income tax system on high income individuals. For this purpose, both income and income taxes must be measured accurately.

Economists generally agree that, for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the amount that the individual or family has consumed over that period plus the change in its net worth. For example, if a family spends \$10,000 and saves \$2,000 during the year, economists would say that the family has had an income of \$12,000. Similarly, if the family spends \$10,000 but owns an asset that has decreased in value by \$1,000, economists would say that the family has had an income of only \$9,000.

A brief examination of the differences between income as defined by economists, so-called economic income, and the "adjusted gross income" concept currently used for purposes of income tax administration, illustrates some of the problems of measuring income, especially for high income individuals.

Adjusted Gross Income

The concept of "adjusted gross income" (AGI) was developed for tax administration. It has never been meant to be an accurate measure of so-called economic income, and it is well-recognized that AGI is deficient as a measure of a taxpayer's economic income. AGI excludes income from certain sources, such as interest from tax-exempt State and local government bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes which exceed the decrease in economic value often reduce AGI early in the life of an asset, but the resulting lower depreciation deductions in later years may raise AGI. The net effect of accelerated depreciation is to postpone taxes, perhaps indefinitely [1].

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains [2].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" his or her deductions. Expenses which fall into this category

*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section.

include certain employee expenses and expenses attributable to a taxpayer's investments (as opposed to his or her active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in the computation of AGI. Any additional realized losses must be carried forward to future years.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and for expenses which ought to be deductible in calculating economic income.

Omitted Income

Tax returns contain information about only a portion of the income which is included in economic income but excluded from AGI. The omitted income which can be identified on tax returns consists of the dividend exclusion of up to \$100 per tax return (up to \$200 on joint returns), the excluded portion of long-term capital gains (and current-year losses), and the income from sources which were considered to be tax preferences for purposes of the minimum tax. It should be noted that unless such preferences exceed \$10,000, the total amount of such preferences is not recorded, since the taxpayer did not have to file Form 4625 [3].

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high income taxpayers are still omitted:

- interest on tax-exempt State and local bonds;
- certain agricultural expenses which are deducted when paid even though related income items are not includable in income until a later year;
- straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation; and
- the value of employee fringe benefits [4].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions which exceed economic depreciation, especially in the early years of ownership. At some future time, income may be correspondingly higher; but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain which is taxed at a lower rate than ordinary income is.

Because sources of income not identifiable from tax return data are excluded, all of the income measures which are used in this report may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high income group covered by this report. Moreover, even for the individuals included, the income of some will be understated and taxes as a percentage of income (that is, the effective tax rate) will be overstated.

Investment Expenses

In determining economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent a net economic loss, roughly akin to a net operating loss from a trade or business. However, such a liberal deduction from investment-related expenses is not necessarily correct when all income items are not included currently.

If all income is not included currently, the full deduction for investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrows funds to purchase securities, his or her net income would be understated if the taxpayer deducts all of his or her interest payments on the loan but does not include as income any accrued gains on the securities. A similar mismatching of income and expenses could occur if investment expenses that should properly be capitalized are deducted when they are paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income is included on the tax return.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to the income-producing assets and, therefore, ought to be deductible in measuring income.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses which have not been deducted in determining AGI appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions. For purposes of determining expenses which should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "Miscellaneous Deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they are a deduction in the computation of broadly-measured income. One consequence of this definition is that investment expenses can never turn positive net investment income into an investment loss. Generally, allowing investment expenses to offset all of investment income is generous and tends to understate broadly-measured income. On the other hand, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses).

Table 5A — Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts
 (All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	95,337,432	90,837,896	3,759,330	570,839	169,367
Size of expanded income					
Under \$50,000	90,751,222	90,631,828	118,432	888	74
\$50,000 under \$100,000	3,772,700	198,961	3,551,469	22,037	233
\$100,000 under \$200,000	606,219	5,596	87,289	507,974	5,360
\$200,000 or more	207,291	1,511	2,140	39,940	163,700
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	90,585,546	90,585,546	—	—	—
\$50,000 under \$100,000	3,895,909	243,455	3,652,454	—	—
\$100,000 under \$200,000	635,917	7,101	103,599	525,217	—
\$200,000 or more	220,060	1,794	3,277	45,622	169,367
Size of adjusted gross income less investment interest					
Under \$50,000	91,002,333	90,837,896	162,564	1,681	192
\$50,000 under \$100,000	3,633,613	—	3,596,766	36,272	575
\$100,000 under \$200,000	542,726	—	—	532,886	9,840
\$200,000 or more	158,760	—	—	—	158,760
Returns With Total Income Tax					
Total	78,384,313	73,905,620	3,740,421	569,167	169,105
Size of expanded income					
Under \$50,000	73,823,423	73,707,960	114,509	884	70
\$50,000 under \$100,000	3,749,621	190,829	3,536,686	21,876	230
\$100,000 under \$200,000	604,277	5,383	87,092	506,468	5,334
\$200,000 or more	206,992	1,448	2,134	39,939	163,471
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	73,662,696	73,662,696	—	—	—
\$50,000 under \$100,000	3,868,370	234,518	3,633,852	—	—
\$100,000 under \$200,000	633,572	6,677	103,345	523,550	—
\$200,000 or more	219,675	1,729	3,224	45,617	169,105
Size of adjusted gross income less investment interest					
Under \$50,000	74,064,820	73,905,620	157,341	1,677	182
\$50,000 under \$100,000	3,619,755	—	3,583,080	36,103	572
\$100,000 under \$200,000	541,201	—	—	531,387	9,814
\$200,000 or more	158,537	—	—	—	158,537
Returns Without Total Income Tax					
Total	16,953,119	16,932,276	18,909	1,672	262
Size of expanded income					
Under \$50,000	16,927,799	16,923,868	3,923	*4	4
\$50,000 under \$100,000	23,079	8,132	14,783	*161	3
\$100,000 under \$200,000	1,942	213	*197	1,506	26
\$200,000 or more	299	63	*6	1	229
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	16,922,850	16,922,850	—	—	—
\$50,000 under \$100,000	27,539	8,937	18,602	—	—
\$100,000 under \$200,000	2,345	424	*254	1,667	—
\$200,000 or more	385	65	*53	*5	262
Size of adjusted gross income less investment interest					
Under \$50,000	16,937,513	16,932,276	5,223	*4	10
\$50,000 under \$100,000	13,858	—	13,686	169	3
\$100,000 under \$200,000	1,525	—	—	1,499	26
\$200,000 or more	223	—	—	—	223

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

Table 5B — Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	95,337,432	90,837,896	3,759,330	570,839	169,367
Size of expanded income					
Under \$50,000	90,751,222	90,631,828	118,432	888	74
\$50,000 under \$100,000	3,772,700	198,961	3,551,469	22,037	233
\$100,000 under \$200,000	606,219	5,596	87,289	507,974	5,360
\$200,000 or more	207,291	1,511	2,140	39,940	163,700
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	90,585,546	90,585,546	—	—	—
\$50,000 under \$100,000	3,895,909	243,455	3,652,454	—	—
\$100,000 under \$200,000	635,917	7,101	103,599	525,217	—
\$200,000 or more	220,060	1,794	3,277	45,622	169,367
Size of adjusted gross income less investment interest					
Under \$50,000	91,002,333	90,837,896	162,564	1,681	192
\$50,000 under \$100,000	3,633,613	—	3,596,766	36,272	575
\$100,000 under \$200,000	542,726	—	—	532,886	9,840
\$200,000 or more	158,760	—	—	—	158,760
Returns With Modified Total Income Tax					
Total	78,429,187	73,946,722	3,743,459	569,748	169,258
Size of expanded income					
Under \$50,000	73,864,524	73,749,061	114,509	884	70
\$50,000 under \$100,000	3,752,614	190,830	3,539,678	21,876	230
\$100,000 under \$200,000	604,911	5,383	87,138	507,049	5,341
\$200,000 or more	207,138	1,448	2,134	39,939	163,617
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	73,703,797	73,703,797	—	—	—
\$50,000 under \$100,000	3,871,363	234,519	3,636,844	—	—
\$100,000 under \$200,000	634,199	6,677	103,391	524,131	—
\$200,000 or more	219,828	1,729	3,224	45,617	169,258
Size of adjusted gross income less investment interest					
Under \$50,000	74,105,922	73,946,722	157,341	1,677	182
\$50,000 under \$100,000	3,622,793	—	3,586,118	36,103	572
\$100,000 under \$200,000	541,790	—	—	531,968	9,822
\$200,000 or more	158,682	—	—	—	158,682
Returns Without Modified Total Income Tax					
Total	16,908,245	16,891,174	15,871	1,091	109
Size of expanded income					
Under \$50,000	16,886,698	16,882,767	3,923	*4	4
\$50,000 under \$100,000	20,086	8,131	11,791	*161	3
\$100,000 under \$200,000	1,308	213	*151	925	19
\$200,000 or more	153	63	*6	1	83
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	16,881,749	16,881,749	—	—	—
\$50,000 under \$100,000	24,546	8,936	15,610	—	—
\$100,000 under \$200,000	1,718	424	*208	1,086	—
\$200,000 or more	232	65	*53	*5	109
Size of adjusted gross income less investment interest					
Under \$50,000	16,896,411	16,891,174	5,223	*4	10
\$50,000 under \$100,000	10,820	—	10,648	169	3
\$100,000 under \$200,000	936	—	—	918	18
\$200,000 or more	78	—	—	—	78

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

Table 5C — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	169,367	100.0	—	207,291	100.0	—	220,060	100.0	—	158,760	100.0	—
Returns without total income tax	262	0.2	—	299	0.1	—	385	0.2	—	223	0.1	—
Returns with total income tax:												
Total	169,105	99.8	100.0	206,992	99.9	100.0	219,675	99.8	100.0	158,537	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent	279	0.2	0.2	282	0.1	0.1	298	0.1	0.1	268	0.2	0.2
5 under 10 percent	416	0.2	0.4	448	0.2	0.4	523	0.2	0.4	357	0.2	0.4
10 under 15 percent	861	0.5	0.9	917	0.4	0.8	1,091	0.5	1.2	570	0.4	0.8
15 under 20 percent	1,329	0.8	1.7	1,091	0.5	1.3	3,035	1.4	2.5	593	0.4	1.1
20 under 25 percent	1,233	0.7	2.4	2,613	1.3	2.6	4,637	2.1	4.6	766	0.5	1.6
25 under 30 percent	1,595	0.9	3.4	3,844	1.9	4.4	5,818	2.6	7.3	630	0.4	2.0
30 under 35 percent	1,687	1.0	4.4	7,694	3.7	8.2	10,164	4.6	11.9	1,066	0.7	2.7
35 under 40 percent	2,256	1.3	5.7	18,551	9.0	17.1	19,136	8.7	20.6	1,331	0.8	3.5
40 under 45 percent	3,024	1.8	7.5	13,517	6.5	23.7	13,650	6.2	26.8	2,024	1.3	4.8
45 under 50 percent	2,978	1.8	9.3	11,762	5.7	29.3	12,835	5.8	32.7	2,180	1.4	6.2
50 under 60 percent	8,331	4.9	14.2	22,570	10.9	40.2	24,191	11.0	43.7	5,832	3.7	9.9
60 under 70 percent	15,433	9.1	23.3	24,704	11.9	52.2	26,240	11.9	55.6	11,607	7.3	17.2
70 under 80 percent	31,300	18.5	41.8	32,046	15.5	67.7	33,877	15.4	71.1	26,614	16.8	34.0
80 percent or more	98,383	58.2	100.0	66,953	32.3	100.0	63,562	28.9	100.0	104,699	66.0	100.0

NOTE: Detail may not add to total because of rounding

Table 5D — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	169,367	100.0	—	207,291	100.0	—	220,060	100.0	—	158,760	100.0	—
Returns without modified total income tax	109	0.1	—	153	0.1	—	232	0.1	—	78	()	—
Returns with modified total income tax:												
Total	169,258	99.9	100.0	207,138	99.9	100.0	219,828	99.9	100.0	158,682	100.0	100.0
Ratio of taxable income to alternative income:												
Under 5 percent	92	0.1	0.1	91	()	()	108	()	()	81	0.1	0.1
5 under 10 percent	184	0.1	0.2	213	0.1	0.1	289	0.1	0.2	118	0.1	0.1
10 under 15 percent	799	0.5	0.6	852	0.4	0.6	1,631	0.7	0.9	522	0.3	0.5
15 under 20 percent	1,288	0.8	1.4	1,032	0.5	1.1	2,935	1.3	2.3	573	0.4	0.8
20 under 25 percent	1,132	0.7	2.1	2,505	1.2	2.3	4,539	2.1	4.3	691	0.4	1.3
25 under 30 percent	1,607	0.9	3.0	3,817	1.8	4.1	5,785	2.6	7.0	613	0.4	1.6
30 under 35 percent	1,589	0.9	4.0	7,575	3.7	7.8	10,129	4.6	11.6	1,033	0.7	2.3
35 under 40 percent	2,135	1.3	5.2	18,546	9.0	16.7	19,026	8.7	20.2	1,232	0.8	3.1
40 under 45 percent	3,059	1.8	7.0	13,507	6.5	23.2	13,721	6.2	26.5	1,954	1.2	4.3
45 under 50 percent	2,768	1.6	8.7	11,735	5.7	28.9	12,666	5.8	32.2	2,046	1.3	5.6
50 under 60 percent	8,342	4.9	13.6	22,368	10.8	39.7	24,129	11.0	43.2	5,816	3.7	9.3
60 under 70 percent	15,126	8.9	22.5	24,549	11.9	51.6	26,039	11.8	55.0	11,247	7.1	16.3
70 under 80 percent	31,259	18.5	41.0	31,933	15.4	67.0	33,840	15.4	70.4	26,390	16.6	33.0
80 percent or more	99,878	59.0	100.0	68,415	33.0	100.0	64,991	29.6	100.0	106,366	67.0	100.0

() Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding

Table 5E.--Returns with Incomes of \$200,000 and Over, 1979-1982, Number and Percent of Returns by Income Concept

[All figures are estimates based on samples.]

Income concept	All returns		Nontaxable returns		All returns		Nontaxable returns					
	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns				
									1979			1980
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Returns with no total income tax:												
Adjusted gross income	93,731	70	.075	117,250	143	.122	122,231	114	.093	149,826	198	.132
Expanded income	122,231	114	.093	149,826	198	.132	129,437	127	.098	158,836	242	.152
AGI plus excluded preferences	129,437	127	.098	158,836	242	.152	87,612	56	.064	109,253	120	.110
AGI less investment interest	87,612	56	.064	109,253	120	.110						
Returns with no modified total income tax:												
Adjusted gross income	93,731	28	.030	117,250	56	.048	122,231	64	.052	149,826	114	.076
Expanded income	122,231	64	.052	149,826	114	.076	129,437	74	.057	158,836	154	.097
AGI plus excluded preferences	129,437	74	.057	158,836	154	.097	87,612	18	.021	109,253	36	.033
AGI less investment interest	87,612	18	.021	109,253	36	.033						
Returns with no total income tax:												
Adjusted gross income	138,136	226	.164	169,367	262	.155	175,092	304	.174	207,291	299	.144
Expanded income	175,092	304	.174	207,291	299	.144	186,890	363	.194	220,060	385	.175
AGI plus excluded preferences	186,890	363	.194	220,060	385	.175	127,768	188	.147	158,760	223	.140
AGI less investment interest	127,768	188	.147	158,760	223	.140						
Returns with no modified total income tax:												
Adjusted gross income	138,136	79	.057	169,367	109	.064	175,092	114	.065	207,291	153	.074
Expanded income	175,092	114	.065	207,291	153	.074	186,890	156	.083	220,060	232	.105
AGI plus excluded preferences	186,890	156	.083	220,060	232	.105	127,768	54	.042	158,760	78	.049
AGI less investment interest	127,768	54	.042	158,760	78	.049						

However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to \$100 per tax return (\$200 on a joint return).

Expanded Income

The Congress has asked for high income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [5]. Tax preferences that are included are the \$100 per tax return exclusion for qualifying dividends (\$200 on a joint return), the excluded portion of net long-term capital gains, and, where the taxpayer has filed a minimum tax form with his or her tax return, all other preferences subject to the minimum tax [6]. For individuals, the only preference income items of significance other than the

excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amount deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, and most employee fringe benefits.

Four Income Measures

The Congress has mandated that high income tax return data be selected and classified on the basis of four definitions of income. Expanded income and AGI have already been discussed. Each of the two other measures embodies only one of the two major conceptual differences between expanded income and AGI. "Adjusted gross income plus tax preferences" is AGI plus the amount of tax preference income. "Adjusted gross income less investment interest" is AGI less the amount of invest-

ment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [7]:

Expanded Income
= Adjusted Gross Income + Preferences
Investment Interest

Adjusted Gross Income
= Expanded Income - Preferences + Investment
Interest

Adjusted Gross Income plus Preferences
= Adjusted Gross Income + Preferences
or = Expanded Income + Investment Interest

Adjusted Gross Income less Investment Interest
= Adjusted Gross Income - Investment Interest
or = Expanded Income - Preferences

Expanded income is the measure which most closely approximates economic income.

Foreign Tax Credits

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it is obtained in the United States or in a foreign country. However, when a taxpayer has foreign-source income, the U.S. income tax computed on global income may often be reduced on a dollar-for-dollar basis by the amount of foreign income taxes which have been paid on that foreign income. These offsets for foreign income taxes are called "Foreign Tax Credits" [8].

Statistics of Income (SOI) data (which are collected as a by-product of tax administration) include global income as reported on U.S. income tax returns, but SOI data usually only include U.S. income taxes after deducting Foreign Tax Credits. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. If all incomes are reported on U.S. tax returns, a more accurate measure of their tax burden is obtained if all income taxes--U.S. as well as foreign--are also included. Analysis of high income tax returns has indicated that a substantial portion of the so-called high income nontaxables had a large share of their income from non-U.S. sources and had paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to give a more realistic picture of the taxation of individuals with foreign-source income, this section includes six tables for which income tax liability has been redefined to consist of the total amount of U.S. income taxes (income taxes after credits plus the minimum tax) plus the amount of Foreign Tax Credits. Because information on foreign tax liabilities is not available on, or tabulated from, U.S. income tax returns, Foreign Tax Credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, Foreign Tax Credits will be less than foreign tax liabilities. In such cases, using Foreign Tax Credits as a proxy for foreign taxes understates global income taxes. In cases where Foreign Tax Credits are

for taxes paid on income from earlier years, use of Foreign Tax Credits may either overstate or understate global taxes on the current year's income.

Tables 5A, 5C, 5.1, 5.3, 5.5, and 5.7 are based on Foreign Tax Credits as treated on tax returns; that is, as tax credits reducing U.S. income taxes. In those tables, tax liabilities consist solely of U.S. income tax liabilities after deducting any Foreign Tax Credits. Tables 5B, 5D, 5.2, 5.4, 5.6, and 5.8 repeat the contents of the above six tables under the assumption that Foreign Tax Credits represent income tax liabilities. Thus, these tables permit a comparison of global income tax liabilities with global income. For purposes of these tables, income taxes are defined as the amount of U.S. income taxes plus the amount of Foreign Tax Credits.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as, the minimum tax on tax preferences and income averaging), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction which would be necessary to reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit, etc.

The deduction equivalent of a tax credit or special tax computation is the difference between the taxable income which, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Under this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in Tables 5.5 and 5.6 were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

The total impact of various deductions, exclusions, tax credits, and special tax computations can only be measured if the aggregate value of these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income which has been excluded from tax and (2) the share of income which remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to "taxable income" defined in the ordinary manner. Doing so yields what this report calls "Taxable Income which would yield Income Tax Before Credits," "Taxable Income which would yield Income Tax After Credits," and "Taxable Income which would yield Total Income Tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures were computed by using the tax rate schedules to calculate the amount of taxable income which would have been neces-

sary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amount of tax.

Unaudited Data

Tax return data used in the Statistics of Income program are as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected and certain adjustments have been made to achieve consistent statistical definitions, but otherwise the data have not been altered. In particular, the data do not reflect any changes which may have been made as a result of audits by IRS. While this is true of data throughout the SOI report, it is of particular relevance for high income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from returns which have not been audited is of even greater importance for those high income returns which are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

Numbers of High Income Tax Returns

For 1982, the number of tax returns with incomes of \$200,000 or more ranged from 158,760 to 220,060 depending on the income concept. These numbers represent from seventeen one-hundredths of one-percent (0.17 percent) to twenty three-hundredths of one-percent (0.23 percent) of all tax returns filed.

If only income taxes paid to the United States are considered, between 223 and 385 of all high income returns (depending on the income measure used) were nontaxable in 1982. This represents a change from 1981 ranging from a two percent decrease to a 19 percent increase. However, the number of nontaxable returns increased more slowly than high income returns in general, so that the proportion of high income returns which were nontaxable decreased from 1981. As measured by expanded income, the number of nontaxable returns decreased by two percent from 304 in 1981 to 299 in 1982, and the proportion of nontaxable returns decreased from 0.174 percent in 1981 to 0.144 percent. As measured by AGI, the number of nontaxable returns increased by 16 percent to 262 in 1982, but the proportion of such returns declined from 0.164 percent to 0.155 percent.

Overall, in 1982, nontaxable high income returns represented only a very small proportion (0.140 percent to 0.175 percent) of all high income returns, and as mentioned above, the proportion declined in 1982. However, the 1982 decrease represented a reversal of the substantial 1980 and 1981 increases from the historical lows reached in 1979. (See Table 5E.) Even with the 1982 decreases, as measured by expanded income, a high income return was 55 percent more likely to be nontaxable in 1982 than it was in 1979. As measured by AGI, the probability that a high income return would be nontaxable had increased by 107 percent.

If nontaxability is measured by worldwide income tax liabilities, only 78 to 232 high income returns were nontaxable. Thus, treating Foreign Tax Credits as if they represent tax payments reduces the numbers of nontaxable returns (and the probability of being nontaxable) by 40 percent to 65 percent, depending on the income concept used. Both the numbers of nontaxable returns and their proportion of all high income returns increased from 1981. As measured by expanded income, the number of nontaxable returns

increased by 34 percent from 114 to 153. As measured by AGI, the number of returns increased by 38 percent from 79 in 1981 to 109 in 1982.

As measured by worldwide income tax, the probability of being nontaxable increased in 1982 under all four income concepts. This increase continues a general pattern of increases from the 1979 lows. Thus, by 1982, a high income tax return was from 42 percent to 133 percent more likely to be nontaxable than in 1979.

In 1982, there were 207,291 income tax returns with expanded incomes of \$200,000 or more. Of these, 299, or 0.144 percent, had no U.S. income tax liability, but only 153, or 0.074 percent showed no worldwide income tax liability.

There were 169,367 tax returns with AGI of \$200,000 or more. Of these 262, or 0.155 percent, paid no U.S. income tax, and 109, or 0.064 percent, had no worldwide tax liability.

NOTES

- [1] The Internal Revenue Code defines AGI as all gross income that is not specifically excluded or reduced by statutory adjustments. Among the exclusions are (1) trade or business deductions (including some deductions by employees), (2) the deduction for 60 percent of net long-term capital gains, (3) limited deductions for losses from the sale or exchange of property, (4) deductions attributable to rents and royalties, (5) the moving expenses adjustment, and (6) deductions for contributions to individual retirement arrangements (IRA's) and H.R. 10 (Keogh) retirement plans.
- [2] Gross income includes only income which has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets generally are not included in income until a gain or loss is realized by a sale or exchange. Similarly, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent of owner-occupied housing. Finally, gross income and, hence, AGI do not include interest on State and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.
- [3] If the sum of tax preferences which were subject to the "minimum tax" exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625, listing preferences by amount and type. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in Tables 5.1 and 5.2, include the following items: the dividend and interest exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceed the otherwise-allowable amortization deduction. The itemized deduction tax preference item (which, along with the excluded long-term capital gains, is reported on Form 6251) does not represent

income which has been omitted; hence, it has not been counted as a preference item in calculating a broader measure of income.

[4] The omission of social security benefits and certain other items is relatively unimportant for high income taxpayers.

[5] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[6] See footnote 3.

[7] The borderline between excess and nonexcess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

[8] Certain amounts of income earned abroad are excluded from AGI by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income or tax-payments so excluded.

Table 5.1 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Items	Returns with adjusted gross income \$200,000 or more						Returns with expanded income \$200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
Salaries and wages.....	136,853	29,213,653	136,658	29,166,098	195	47,555	161,440	30,846,877	161,247	30,799,075	193	47,801
Business or profession:												
Net profit.....	27,616	3,690,000	27,573	3,673,529	43	16,471	32,756	3,988,570	32,720	3,972,841	36	15,729
Net loss.....	18,831	1,039,974	18,800	1,036,707	31	3,267	25,794	1,521,756	25,757	1,506,574	37	15,182
Farm:												
Net profit.....	3,105	230,527	3,099	230,092	6	436	4,009	272,418	4,003	271,982	6	436
Net loss.....	12,003	784,318	11,987	782,184	16	2,135	16,776	1,119,223	16,717	1,105,870	59	13,353
Partnership:												
Net profit.....	49,016	5,868,566	48,967	5,856,275	49	12,291	57,139	6,246,270	57,095	6,234,387	44	11,883
Net loss.....	64,487	4,870,471	64,404	4,859,756	83	10,715	80,204	6,513,220	80,117	6,468,775	87	44,445
Small Business Corporation:												
Net profit.....	16,489	2,046,343	16,469	2,044,681	20	1,663	18,636	2,143,111	18,619	2,141,644	17	1,467
Net loss.....	14,970	858,539	14,947	853,381	23	5,158	18,815	1,062,790	18,783	1,054,954	32	7,836
Sales of capital assets:												
Net gain.....	107,220	15,660,703	107,139	15,651,100	81	9,603	145,813	18,930,720	145,675	18,906,744	138	23,976
Net loss.....	31,684	74,038	31,626	73,896	58	141	31,314	73,533	31,266	73,417	48	117
Sales of property other than capital assets:												
Net gain.....	13,610	321,890	13,597	320,814	13	1,077	18,062	447,209	18,049	445,095	13	2,114
Net loss.....	10,061	125,755	10,042	123,543	19	2,213	12,584	149,476	12,567	147,198	17	2,278
Interest received.....	166,021	8,269,437	165,781	8,248,824	240	20,613	203,798	9,395,467	203,520	9,368,229	278	27,237
Dividends in adjusted gross income.....	145,055	11,405,535	144,883	11,393,623	172	11,912	174,328	12,033,428	174,111	12,009,687	217	23,741
Pensions and annuities in adjusted gross income.....	20,984	406,191	20,954	405,861	30	330	25,662	476,986	25,635	476,687	27	299
Rent:												
Net income.....	40,891	1,595,772	40,849	1,593,618	42	2,153	49,654	1,779,808	49,616	1,778,328	38	1,480
Net loss.....	38,397	944,146	38,283	940,927	114	3,219	47,598	1,186,463	47,442	1,182,530	156	3,933
Royalty:												
Net income.....	23,288	2,002,799	23,267	2,002,161	21	638	30,493	2,382,007	30,470	2,379,720	23	2,287
Net loss.....	2,224	42,616	2,221	42,452	3	164	2,817	69,442	2,815	69,279	2	163
Estate or trust:												
Net income.....	22,347	1,234,922	22,322	1,232,715	25	2,207	27,369	1,378,125	27,344	1,376,010	25	2,114
Net loss.....	1,741	43,295	1	47,903	1	392	2,337	66,169	2,333	65,764	4	405
State income tax refunds.....	56,679	315,534	56,638	315,285	41	250	67,063	336,718	67,024	336,391	39	327
Windfall profit tax refunds.....	6,602	13,919	1	13,916	1	3	7,913	17,803	7,912	17,803	1	()
Alimony received.....	31,340	406,096	31,318	406,069	22	27	38,782	481,367	38,761	481,259	21	107
Unemployment compensation in adjusted gross income.....	414	23,442	414	23,442	—	—	1,050	33,284	1,050	33,284	—	—
Other income.....	177	349	1	345	1	5	775	3,054	774	3,049	1	5
Other loss.....	32,970	705,092	32,922	701,301	48	3,791	39,185	774,160	39,140	770,321	45	3,839
Total statutory adjustments.....	5,370	334,094	5,336	327,432	34	6,662	6,890	550,124	6,850	537,324	40	12,800
Expanded income.....	118,069	936,306	117,927	934,586	142	1,720	136,817	1,070,025	136,682	1,067,925	135	2,100
Adjusted gross income plus excluded tax preferences.....	169,367	93,556,264	169,105	93,469,141	262	87,123	207,291	104,394,405	206,992	104,245,304	299	149,102
Adjusted gross income less investment interest.....	169,367	96,816,965	169,105	96,715,000	262	103,965	207,291	107,538,716	206,992	107,385,016	299	153,700
Investment interest per adjusted gross income concept.....	169,367	69,389,939	169,105	69,311,448	262	78,492	207,291	74,580,488	206,992	74,523,019	299	57,469
Investment interest per alternative income concept.....	130,230	3,184,234	130,056	3,167,542	174	16,692	154,235	3,074,223	154,084	3,069,677	151	4,546
Tax preferences excluded from adjusted gross income:												
Total.....	130,230	3,184,234	130,056	3,167,542	174	16,692	154,333	3,144,310	154,182	3,139,712	151	4,598
Excluded long-term capital gains.....	154,519	24,244,791	154,341	24,236,010	178	8,781	192,659	29,884,004	192,439	29,792,319	220	91,685
Dividend exclusion.....	102,306	21,591,730	102,237	21,583,082	69	8,648	141,148	26,365,806	141,020	26,332,937	128	32,869
All other.....	140,477	25,247	140,315	25,218	162	29	167,600	29,974	167,395	29,936	205	38
Adjusted gross income.....	32,162	2,627,815	32,151	2,627,710	11	105	43,909	3,488,224	43,890	3,429,446	19	58,778
Total.....	169,367	72,574,174	169,105	72,478,990	262	95,184	207,291	77,654,711	206,992	77,592,697	299	62,015

Footnote(s) at end of table.

Table 5.1—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

Items	Returns with adjusted gross income \$200,000 or more						Returns with expanded income \$200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	169,367	582,167	169,105	581,209	262	958	207,291	693,559	206,992	692,551	299	1,008
Itemized deductions:												
Total per adjusted gross income concept	167,109	14,749,384	166,898	14,700,045	211	49,338	201,786	15,492,619	201,552	15,457,292	234	35,327
Total per alternative income concept	167,109	14,749,384	166,898	14,700,045	211	49,338	201,778	12,348,309	201,544	12,317,580	234	30,729
Contributions deduction	162,310	3,586,197	162,134	3,583,172	176	3,024	194,555	3,813,474	194,399	3,811,415	156	2,059
Interest paid deduction:												
Total per adjusted gross income concept	143,775	4,778,365	143,575	4,757,204	200	21,161	171,578	4,772,562	171,401	4,764,741	177	7,821
Total per alternative income concept	143,775	4,778,365	143,575	4,757,204	200	21,161	118,985	1,628,252	118,853	1,625,028	132	3,224
Total home mortgage interest	96,556	1,011,844	96,434	1,009,340	122	2,505	115,041	1,151,031	114,930	1,149,100	111	1,931
Investment interest exceeding investment income per adjusted gross income concept	25,878	582,287	25,818	580,322	60	1,964	24,960	547,308	24,911	545,963	49	1,344
Investment interest exceeding investment income per alternative income concept	25,878	582,287	25,818	580,322	60	1,964	22,660	477,221	22,613	475,928	47	1,293
Medical and dental expense deduction	78,920	167,882	78,822	166,750	98	1,132	99,150	207,134	99,063	205,921	87	1,213
Net casualty or theft loss deduction	17,788	86,275	17,748	77,340	40	8,935	20,843	91,241	20,760	81,813	83	9,427
Taxes paid deduction	167,010	4,943,729	166,813	4,933,013	197	10,715	201,641	5,332,161	201,465	5,321,008	176	11,153
Miscellaneous deductions	142,373	1,186,936	142,210	1,182,565	163	4,370	171,529	1,276,047	171,384	1,272,394	145	3,653
Excess itemized deductions	167,052	14,207,529	166,841	14,158,859	211	48,669	201,729	14,841,727	201,495	14,807,103	234	34,623
Zero bracket amount (statutory)	169,367	549,138	169,105	548,303	262	835	207,291	668,072	206,992	667,156	299	917
Excess of exemptions and deductions over adjusted gross income	823	109,704	760	94,113	63	15,591	2,037	320,484	1,920	287,380	117	33,104
Taxable income:												
As computed under current law	168,564	57,891,604	168,363	57,830,641	201	60,963	205,388	62,436,650	205,204	62,377,484	184	59,166
As computed under prior law	168,544	57,345,070	168,345	57,284,758	199	60,312	205,254	61,774,906	205,072	61,716,335	182	58,570
Tax at normal rates	168,544	27,055,256	168,345	27,026,390	199	28,866	205,254	28,911,042	205,072	28,882,914	182	28,128
Tax savings	18,307	106,629	18,270	106,236	37	393	33,479	183,973	33,447	183,607	32	366
Income tax before credits	168,549	26,990,082	168,349	26,961,765	200	28,317	205,271	28,779,057	205,088	28,751,445	183	27,612
Tax credits:												
Total	133,046	1,036,157	132,846	1,007,841	200	28,317	159,241	1,140,265	159,058	1,112,653	183	27,612
Foreign tax credit	20,059	215,647	19,906	191,808	153	23,838	22,688	216,449	22,542	192,939	146	23,511
Investment credit	92,712	783,374	92,662	778,907	50	4,467	111,766	884,052	111,727	879,962	39	4,091
Jobs credit	3,223	16,307	3,220	16,298	3	9	3,480	17,280	3,478	17,272	2	8
Minimum tax reported on Form 1040	11,531	186,435	11,531	186,435	—	—	20,457	276,851	20,457	276,851	—	—
Alternative minimum tax reported on Form 1040	11,027	483,392	11,027	483,392	—	—	22,301	753,043	22,301	753,043	—	—
Total income tax:												
Taxes paid to the U.S.	169,105	26,623,752	169,105	26,623,752	—	—	206,992	28,668,686	206,992	28,668,686	—	—
Foreign taxes paid	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield:												
Income tax before credits	168,549	57,476,163	168,349	57,415,470	200	60,693	205,271	61,779,520	205,088	61,720,533	183	58,987
Income tax after credits	167,651	55,374,788	167,651	55,374,788	—	—	203,357	59,442,426	203,357	59,442,426	—	—
Total income tax	169,105	56,752,767	169,105	56,752,767	—	—	206,992	61,607,425	206,992	61,607,425	—	—

() Less than \$500

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

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

Table 5.2 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Items	Returns with adjusted gross income \$200,000 or more						Returns with expanded income \$200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages.....	136,853	29,213,653	136,781	29,198,203	72	15,451	161,440	30,846,877	161,364	30,829,958	76	16,919
Business or profession:												
Net profit.....	27,616	3,690,000	27,587	3,682,640	29	7,360	32,756	3,988,570	32,734	3,981,952	22	6,617
Net loss.....	18,831	1,039,974	18,811	1,037,029	20	2,946	25,794	1,521,756	25,767	1,506,794	27	14,962
Farm:												
Net profit.....	3,105	230,527	3,102	230,212	3	316	4,009	272,418	4,006	272,102	3	316
Net loss.....	12,003	784,318	11,991	782,218	12	2,101	16,776	1,119,223	16,721	1,105,904	55	13,319
Partnership:												
Net profit.....	49,016	5,868,566	48,986	5,864,695	30	3,870	57,139	6,246,270	57,114	6,242,807	25	3,463
Net loss.....	64,487	4,870,471	64,441	4,861,670	46	8,801	80,204	6,513,220	80,150	6,470,514	54	42,706
Small Business Corporation:												
Net profit.....	16,489	2,046,343	16,475	2,045,021	14	1,323	18,636	2,143,111	18,624	2,141,905	12	1,206
Net loss.....	14,970	858,539	14,953	854,005	17	4,534	18,815	1,062,790	18,789	1,055,578	26	7,212
Sales of capital assets:												
Net gain.....	107,220	15,660,703	107,174	15,653,260	46	7,442	145,813	18,930,720	145,710	18,908,904	103	21,815
Net loss.....	31,684	74,038	31,662	73,980	22	58	31,314	73,533	31,298	73,490	16	43
Sales of property other than capital assets:												
Net gain.....	13,610	321,890	13,599	320,815	11	1,076	18,062	447,209	18,051	445,096	11	2,113
Net loss.....	10,061	125,755	10,049	124,096	12	1,659	12,584	149,476	12,573	147,751	11	1,725
Interest received.....	166,021	8,269,437	165,915	8,253,860	106	15,577	203,798	9,395,467	203,648	9,372,838	150	22,628
Dividends in adjusted gross income.....	145,055	11,405,535	144,975	11,396,529	80	9,006	174,328	12,033,428	174,200	12,012,503	128	20,925
Pensions and annuities in adjusted gross income.....	20,984	406,191	20,971	406,042	13	149	25,662	476,986	25,650	476,842	12	144
Rent:												
Net income.....	40,891	1,595,772	40,864	1,594,260	27	1,512	49,654	1,779,808	49,629	1,778,953	25	856
Net loss.....	38,397	944,146	38,367	942,398	30	1,749	47,598	1,186,463	47,522	1,183,844	76	2,619
Royalty:												
Net income.....	23,288	2,002,799	23,275	2,002,665	13	134	30,493	2,382,007	30,477	2,380,220	16	1,787
Net loss.....	2,224	42,616	†	42,458	†	158	2,817	69,442	2,816	69,284	1	158
Estate or trust:												
Net income.....	22,347	1,234,922	22,329	1,233,077	18	1,845	27,369	1,378,125	27,349	1,376,159	20	1,966
Net loss.....	1,741	48,295	1,741	48,295	—	—	2,337	66,169	2,335	66,156	2	13
State income tax refunds.....	56,679	315,534	56,653	315,368	26	166	67,063	336,718	67,039	336,474	24	244
Windfall profit tax refunds.....	6,602	13,919	†	13,916	†	2	7,913	17,803	7,913	17,803	—	—
Windfall profit tax withheld.....	31,340	406,096	31,325	406,072	15	24	38,782	481,367	38,768	481,262	14	104
Alimony received.....	414	23,442	414	23,442	—	—	1,050	33,284	1,050	33,284	—	—
Unemployment compensation in adjusted gross income.....	177	349	†	345	†	5	775	3,054	774	3,049	1	5
Other income.....	32,970	705,092	32,944	704,001	26	1,091	39,185	774,160	39,161	773,015	24	1,145
Other loss.....	5,370	334,094	5,359	328,987	11	5,107	6,890	550,124	6,872	538,784	18	11,340
Total statutory adjustments.....	118,069	936,306	118,015	935,494	54	812	136,817	1,070,025	136,766	1,068,770	51	1,255
Expanded income.....	169,367	93,556,264	169,258	93,527,568	109	28,697	207,291	104,394,405	207,138	104,302,417	153	91,989
Adjusted gross income plus excluded tax preferences.....	169,367	96,818,965	169,258	96,774,947	109	44,018	207,291	107,538,716	207,138	107,443,477	153	95,239
Adjusted gross income less investment interest.....	169,367	69,389,939	169,258	69,366,769	109	23,170	207,291	74,580,488	207,138	74,577,028	153	3,460
Investment interest per adjusted gross income concept.....	130,230	3,184,234	130,137	3,169,029	93	15,206	154,235	3,074,223	154,158	3,070,991	77	3,232
Investment interest per alternative income concept.....	130,230	3,184,234	130,137	3,169,029	93	15,206	154,333	3,144,310	154,256	3,141,060	77	3,250
Tax preferences excluded from adjusted gross income:												
Total.....	154,519	24,244,791	154,441	24,239,150	78	5,642	192,659	29,884,004	192,533	29,795,458	126	88,546
Excluded long-term capital gains.....	102,306	21,591,730	102,270	21,586,129	36	5,601	141,148	26,365,806	141,053	26,335,984	95	29,822
Dividend exclusion.....	140,477	25,247	140,408	25,234	69	12	167,600	29,974	167,482	29,952	118	22
All other.....	32,162	2,627,815	32,156	2,627,786	6	29	43,909	3,488,224	43,895	3,429,522	14	58,702
Adjusted gross income.....	169,367	72,574,174	169,258	72,535,798	109	38,376	207,291	77,654,711	207,138	77,648,019	153	6,693

Footnote(s) at end of table.

Table 5.2 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status — Continued

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

Items	Returns with adjusted gross income \$200,000 or more						Returns with expanded income \$200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	169,367	582,167	169,258	581,788	109	379	207,291	693,559	207,138	693,106	153	453
Itemized deductions:												
Total per adjusted gross income concept.....	167,109	14,749,384	167,001	14,705,872	108	43,511	201,786	15,492,619	201,648	15,462,694	138	29,925
Total per alternative income concept	167,109	14,749,384	167,001	14,705,872	108	43,511	201,778	12,348,309	201,640	12,321,634	138	26,675
Contributions deduction	162,310	3,586,197	162,214	3,583,735	96	2,462	194,555	3,813,474	194,474	3,811,972	81	1,503
Interest paid deduction:												
Total per adjusted gross income concept	143,775	4,778,365	143,674	4,759,872	101	18,493	171,578	4,772,562	171,493	4,767,099	85	5,463
Total per alternative income concept	143,775	4,778,365	143,674	4,759,872	101	18,493	171,578	1,628,252	171,493	1,626,039	66	2,213
Total home mortgage interest	96,556	1,011,844	96,488	1,010,089	68	1,755	115,041	1,151,031	114,979	1,149,807	62	1,224
Investment interest exceeding investment income per adjusted gross income concept.....	25,878	582,287	25,850	580,754	28	1,532	24,960	547,308	24,941	546,301	19	1,006
Investment interest exceeding investment income per alternative income concept	25,878	582,287	25,850	580,754	28	1,532	22,660	477,221	22,642	476,232	18	989
Medical and dental expense deduction	78,920	167,882	78,876	166,780	44	1,102	99,150	207,134	99,113	205,951	37	1,183
Net casualty or theft loss deduction	17,788	86,275	17,759	86,275	29	8,872	20,843	91,241	20,771	81,877	72	9,364
Taxes paid deduction	167,010	4,943,729	166,905	4,934,857	105	8,872	201,641	5,332,161	201,551	5,322,784	90	9,377
Miscellaneous deductions	142,373	1,186,936	142,293	1,183,224	80	3,711	171,529	1,276,047	171,460	1,273,012	69	3,035
Excess itemized deductions	167,052	14,207,529	166,944	14,164,349	108	43,179	201,729	14,841,727	201,591	14,812,191	138	29,535
Zero bracket amount (statutory)	169,367	549,138	169,258	548,803	109	336	207,291	668,072	207,138	667,633	153	440
Excess of exemptions and deductions over adjusted gross income	823	109,704	761	94,133	62	15,571	2,037	320,484	1,921	287,400	116	33,084
Taxable income:												
As computed under current law	168,564	57,891,604	168,515	57,881,396	49	10,208	205,388	62,436,650	205,349	62,427,179	39	9,471
As computed under prior law	168,544	57,345,070	168,497	57,335,016	47	10,053	205,254	61,774,906	205,217	61,765,557	37	9,349
Tax at normal rates	168,544	27,055,256	168,497	27,050,607	47	4,648	205,254	28,911,042	205,217	28,906,667	37	4,375
Tax savings	18,307	106,629	18,284	106,329	23	300	33,479	183,973	33,460	183,700	19	273
Income tax before credits	168,549	26,990,082	168,502	26,985,749	47	4,333	205,271	28,779,057	205,234	28,774,971	37	4,086
Tax credits:												
Total	128,521	820,510	128,474	816,178	47	4,333	154,187	923,815	154,150	919,729	37	4,086
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	92,712	783,374	92,666	779,052	46	4,322	111,766	884,052	111,729	879,977	37	4,076
Jobs credit	3,223	16,307	3,220	16,298	3	9	3,480	17,280	3,478	17,272	2	8
Minimum tax reported on Form 1040	11,531	186,435	11,531	186,435	—	—	20,457	276,851	20,457	276,851	—	—
Alternative minimum tax reported on Form 1040	11,027	483,392	11,027	483,392	—	—	22,301	753,043	22,301	753,043	—	—
Total income tax:												
Taxes paid to the U.S.	169,258	26,839,399	169,258	26,839,399	—	—	207,138	28,885,135	207,138	28,885,135	—	—
Foreign taxes paid	20,059	215,647	20,059	215,647	—	—	22,688	216,449	22,688	216,449	—	—
Taxable income which would yield:												
Income tax before credits	168,549	57,476,163	168,502	57,466,620	47	9,543	205,271	61,779,520	205,234	61,770,623	37	8,897
Income tax after credits	167,883	55,815,071	167,883	55,815,071	—	—	203,677	59,884,774	203,677	59,884,774	—	—
Total income tax	169,258	57,191,991	169,258	57,191,991	—	—	207,138	62,048,096	207,138	62,048,096	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 † Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

Table 5.3—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expenses deduction	
	Number of returns (1)	Percent of total (2)	Number of returns (3)	Percent of total (4)	Number of returns (5)	Percent of total (6)	Number of returns (7)	Percent of total (8)	Number of returns (9)	Percent of total (10)
Returns With Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	169,105	100.0	44,658	26.4	78,846	46.6	24,093	14.2	1,490	0.9
Interest paid deduction	44,607	26.4	—	—	33,400	42.4	5,174	21.5	211	14.2
Taxes paid deduction	51,316	30.3	28,662	64.2	—	—	14,291	59.3	909	61.0
Contributions deduction	38,193	22.6	7,459	16.7	27,840	35.3	—	—	100	6.7
Medical and dental expenses deduction	1,822	1.1	267	0.6	867	1.1	446	1.9	—	—
Net casualty or theft loss deduction	943	0.6	77	0.2	635	0.8	140	0.6	—	—
Miscellaneous deduction	15,429	9.1	2,810	6.3	9,802	12.4	2,108	8.7	230	15.4
Foreign tax credit	925	0.5	162	0.4	510	0.6	55	0.2	—	—
Investment credit	11,716	6.9	3,807	8.5	5,591	7.1	1,799	7.5	40	2.7
Jobs credit	504	0.3	96	0.2	103	0.1	18	0.1	—	—
No second largest item	3,650	2.2	1,318	3.0	98	0.1	62	0.3	—	—
Returns with expanded income \$200,000 or more										
Total	206,992	100.0	52,024	25.1	95,150	46.0	28,568	13.8	2,248	1.1
Interest paid deduction	54,800	26.5	—	—	38,531	40.5	5,843	20.5	536	23.8
Taxes paid deduction	59,017	28.5	31,619	60.8	—	—	17,107	59.9	1,235	54.9
Contributions deduction	46,724	22.6	9,034	17.4	33,752	35.5	—	—	100	4.4
Medical and dental expenses deduction	2,906	1.4	471	0.9	1,742	1.8	446	1.6	—	—
Net casualty or theft loss deduction	929	0.4	95	0.2	599	0.6	141	0.5	—	—
Miscellaneous deduction	19,348	9.3	2,926	5.6	13,034	13.7	2,521	8.8	233	10.4
Foreign tax credit	1,061	0.5	112	0.2	600	0.6	55	0.2	—	—
Investment credit	13,609	6.6	3,836	7.4	6,634	7.0	2,356	8.2	144	6.4
Jobs credit	461	0.2	7	—	104	0.1	18	0.1	—	—
No second largest item	8,137	3.9	3,924	7.5	154	0.2	81	0.3	—	—
Returns Without Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	262	100.0	36	13.7	16	6.1	8	3.1	3	1.1
Interest paid deduction	80	30.5	—	—	6	37.5	3	37.5	—	—
Taxes paid deduction	48	18.3	15	41.7	—	—	1	12.5	3	100.0
Contributions deduction	20	7.6	6	16.7	1	6.3	—	—	—	—
Medical and dental expenses deduction	6	2.3	—	—	1	6.3	—	—	—	—
Net casualty or theft loss deduction	3	1.1	—	—	2	12.5	—	—	—	—
Miscellaneous deduction	24	9.2	5	13.9	6	37.5	3	37.5	—	—
Foreign tax credit	4	1.5	3	8.3	—	—	—	—	—	—
Investment credit	10	3.8	7	19.4	—	—	1	12.5	—	—
Jobs credit	1	0.4	—	—	—	—	—	—	—	—
No second largest item	66	25.2	—	—	—	—	—	—	—	—
Returns with expanded income \$200,000 or more										
Total	299	100.0	33	11.0	20	6.7	7	2.3	4	1.3
Interest paid deduction	65	21.7	—	—	8	40.0	2	28.6	—	—
Taxes paid deduction	42	14.0	9	27.3	—	—	1	14.3	3	75.0
Contributions deduction	18	6.0	2	6.1	3	15.0	—	—	1	25.0
Medical and dental expenses deduction	5	1.7	—	—	1	5.0	—	—	—	—
Net casualty or theft loss deduction	3	1.0	—	—	2	10.0	—	—	—	—
Miscellaneous deduction	22	7.4	3	9.1	6	30.0	3	42.9	—	—
Foreign tax credit	3	1.0	2	6.1	—	—	—	—	—	—
Investment credit	6	2.0	3	9.1	—	—	1	14.3	—	—
Jobs credit	1	0.3	—	—	—	—	—	—	—	—
No second largest item	134	44.8	14	42.4	—	—	—	—	—	—

Footnote(s) at end of table.

Table 5.3 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued									
	Net casualty or theft loss deduction		Miscellaneous deduction		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Return With Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	342	0.2	5,522	3.3	1,711	1.0	12,350	7.3	93	0.1
Interest paid deduction	213	62.3	1,548	28.0	602	35.2	3,441	27.9	18	19.4
Taxes paid deduction	88	25.7	2,443	44.2	512	29.9	4,399	35.6	12	12.9
Contributions deduction	11	3.2	876	15.9	190	11.1	1,712	13.9	5	5.4
Medical and dental expenses deduction	—	—	153	2.8	57	3.3	14	0.1	18	19.4
Net casualty or theft loss deduction	—	—	70	1.3	—	—	21	0.2	—	—
Miscellaneous deduction	9	2.6	—	—	97	5.7	371	3.0	2	2.2
Foreign tax credit	—	—	64	1.2	—	—	134	1.1	—	—
Investment credit	21	6.1	311	5.6	109	6.4	—	—	38	40.9
Jobs credit	—	—	1	—	—	—	286	2.3	—	—
No second largest item	—	—	56	1.0	144	8.4	1,972	16.0	—	—
Returns with expanded income \$200,000 or more										
Total	369	0.2	7,500	3.6	1,765	0.9	19,140	9.2	228	0.1
Interest paid deduction	221	59.9	2,425	32.3	518	29.3	6,703	35.0	23	10.1
Taxes paid deduction	107	29.0	3,014	40.2	506	28.7	5,416	28.3	13	5.7
Contributions deduction	11	3.0	1,380	18.4	190	10.8	2,252	11.8	5	2.2
Medical and dental expenses deduction	—	—	153	2.0	57	3.2	19	0.1	18	7.9
Net casualty or theft loss deduction	—	—	72	1.0	—	—	22	0.1	—	—
Miscellaneous deduction	9	2.4	—	—	97	5.5	526	2.7	2	0.9
Foreign tax credit	—	—	64	0.9	—	—	230	1.2	—	—
Investment credit	21	5.7	335	4.5	116	6.6	—	—	167	73.2
Jobs credit	—	—	1	—	—	—	331	1.7	—	—
No second largest item	—	—	56	0.7	281	15.9	3,641	19.0	—	—
Returns Without Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	20	7.6	8	3.1	142	54.2	29	11.1	—	—
Interest paid deduction	6	30.0	2	25.0	48	33.8	15	51.7	—	—
Taxes paid deduction	7	35.0	1	12.5	14	9.9	7	24.1	—	—
Contributions deduction	2	10.0	1	12.5	8	5.6	2	6.9	—	—
Medical and dental expenses deduction	3	15.0	1	12.5	1	0.7	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	1	0.7	—	—	—	—
Miscellaneous deduction	1	5.0	—	—	9	6.3	—	—	—	—
Foreign tax credit	—	—	1	12.5	—	—	—	—	—	—
Investment credit	1	5.0	1	12.5	—	—	1	3.4	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	1	12.5	61	43.0	4	13.8	—	—
Returns with expanded income \$200,000 or more										
Total	64	21.4	7	2.3	139	46.5	25	8.4	—	—
Interest paid deduction	4	6.3	2	28.6	38	27.3	11	44.0	—	—
Taxes paid deduction	7	10.9	1	14.3	14	10.1	7	28.0	—	—
Contributions deduction	2	3.1	1	14.3	7	5.0	2	8.0	—	—
Medical and dental expenses deduction	3	4.7	—	—	1	0.7	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	1	0.7	—	—	—	—
Miscellaneous deduction	1	1.6	—	—	9	6.5	—	—	—	—
Foreign tax credit	—	—	1	14.3	—	—	—	—	—	—
Investment credit	1	1.6	1	14.3	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	1	4.0	—	—
No second largest item	46	71.9	1	14.3	69	49.6	4	16.0	—	—

() Less than 0.05 percent.
 * Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to total because of rounding.

Table 5.4 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expenses deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Modified Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	169,258	100.0	45,518	26.9	79,373	46.9	24,293	14.4	1,548	0.9
Interest paid deduction	44,408	26.2	—	—	33,737	42.5	5,203	21.4	214	13.8
Taxes paid deduction	51,523	30.4	29,097	63.9	—	—	14,366	59.1	964	62.3
Contributions deduction	38,441	22.7	7,569	16.8	28,147	35.5	—	—	100	6.5
Medical and dental expenses deduction	1,774	1.0	267	0.6	876	1.1	446	1.8	—	—
Net casualty or theft loss deduction	1,000	0.6	132	0.3	636	0.8	141	0.6	—	—
Miscellaneous deduction	15,848	9.4	2,988	6.6	10,056	12.7	2,192	9.0	230	14.9
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	11,844	7.0	3,842	8.4	5,719	7.2	1,865	7.7	40	2.6
Jobs credit	517	0.3	96	0.2	103	0.1	18	0.1	—	—
No second largest item	3,903	2.3	1,527	3.4	99	0.1	62	0.3	—	—
Returns with expanded income \$200,000 or more										
Total	207,138	100.0	52,933	25.6	95,671	46.2	28,767	13.9	2,306	1.1
Interest paid deduction	54,755	26.4	—	—	38,879	40.6	5,871	20.4	539	23.4
Taxes paid deduction	59,222	28.6	32,041	60.5	—	—	17,182	59.7	1,290	55.9
Contributions deduction	46,989	22.7	9,089	17.2	34,131	35.7	—	—	100	4.3
Medical and dental expenses deduction	2,858	1.4	471	0.9	1,751	1.8	446	1.6	—	—
Net casualty or theft loss deduction	932	0.4	96	0.2	600	0.6	142	0.5	—	—
Miscellaneous deduction	19,750	9.5	3,087	5.8	13,288	13.9	2,605	9.1	233	10.1
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	13,727	6.6	3,867	7.3	6,763	7.1	2,422	8.4	144	6.2
Jobs credit	476	0.2	7	—	104	0.1	18	0.1	—	—
No second largest item	8,429	4.1	4,275	8.1	155	0.2	81	0.3	—	—
Returns Without Modified Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	109	100.0	31	28.4	15	13.8	6	5.5	3	2.8
Interest paid deduction	29	26.6	—	—	5	33.3	3	50.0	—	—
Taxes paid deduction	32	29.4	14	45.2	—	—	—	—	3	100.0
Contributions deduction	12	11.0	6	19.4	1	6.7	—	—	—	—
Medical and dental expenses deduction	5	4.6	—	—	1	6.7	—	—	—	—
Net casualty or theft loss deduction	2	1.8	—	—	2	13.3	—	—	—	—
Miscellaneous deduction	13	11.9	4	12.9	6	40.0	2	33.3	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	10	9.2	7	22.6	—	—	1	16.7	—	—
Jobs credit	1	0.9	—	—	—	—	—	—	—	—
No second largest item	5	4.6	—	—	—	—	—	—	—	—
Returns with expanded income \$200,000 or more										
Total	153	100.0	30	19.6	19	12.4	5	3.3	4	2.6
Interest paid deduction	26	17.0	—	—	7	36.8	2	40.0	—	—
Taxes paid deduction	27	17.6	9	30.0	—	—	—	—	3	75.0
Contributions deduction	11	7.2	2	6.7	3	15.8	—	—	1	25.0
Medical and dental expenses deduction	4	2.6	—	—	1	5.3	—	—	—	—
Net casualty or theft loss deduction	2	1.3	—	—	2	10.5	—	—	—	—
Miscellaneous deduction	11	7.2	2	6.7	6	31.6	2	40.0	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	6	3.9	3	10.0	—	—	1	20.0	—	—
Jobs credit	1	0.7	—	—	—	—	—	—	—	—
No second largest item	65	42.5	14	46.7	—	—	—	—	—	—

Footnote(s) at end of table.

Table 5.4 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued									
	Net casualty or theft loss deduction		Miscellaneous deduction		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns With Modified Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	343	0.2	5,629	3.3	—	—	12,461	7.4	93	0.1
Interest paid deduction	214	62.4	1,561	27.7	—	—	3,461	27.8	18	19.4
Taxes paid deduction	88	25.7	2,585	45.9	—	—	4,411	35.4	12	12.9
Contributions deduction	11	3.2	883	15.7	—	—	1,726	13.9	5	5.4
Medical and dental expenses deduction	—	—	153	2.7	—	—	14	0.1	18	19.4
Net casualty or theft loss deduction	—	—	70	1.2	—	—	21	0.2	—	—
Miscellaneous deduction	9	2.6	—	—	—	—	371	3.0	2	2.2
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	21	6.1	319	5.7	—	—	—	—	38	40.9
Jobs credit	—	—	1	—	—	—	299	2.4	—	—
No second largest item	—	—	57	1.0	—	—	2,158	17.3	—	—
Returns with expanded income \$200,000 or more										
Total	370	0.2	7,607	3.7	—	—	19,256	9.3	228	0.1
Interest paid deduction	222	60.0	2,438	32.0	—	—	6,783	35.2	23	10.1
Taxes paid deduction	107	28.9	3,156	41.5	—	—	5,433	28.2	13	5.7
Contributions deduction	11	3.0	1,387	18.2	—	—	2,266	11.6	5	2.2
Medical and dental expenses deduction	—	—	153	2.0	—	—	19	0.1	18	7.9
Net casualty or theft loss deduction	—	—	72	0.9	—	—	22	0.1	—	—
Miscellaneous deduction	9	2.4	—	—	—	—	526	2.7	2	0.9
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	21	5.7	343	4.5	—	—	—	—	167	73.2
Jobs credit	—	—	1	()	—	—	346	1.8	—	—
No second largest item	—	—	57	0.7	—	—	3,861	20.1	—	—
Returns Without Modified Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	20	18.3	7	6.4	—	—	27	24.8	—	—
Interest paid deduction	6	30.0	2	28.6	—	—	13	48.1	—	—
Taxes paid deduction	7	35.0	1	14.3	—	—	7	25.9	—	—
Contributions deduction	2	10.0	1	14.3	—	—	2	7.4	—	—
Medical and dental expenses deduction	3	15.0	1	14.3	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	1	5.0	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	1	5.0	1	14.3	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	1	3.7	—	—
No second largest item	—	—	1	14.3	—	—	4	14.8	—	—
Returns with expanded income \$200,000 or more										
Total	64	41.8	6	3.9	—	—	25	16.3	—	—
Interest paid deduction	4	6.3	2	33.3	—	—	11	44.0	—	—
Taxes paid deduction	7	10.9	1	16.7	—	—	7	28.0	—	—
Contributions deduction	2	3.1	1	16.7	—	—	2	8.0	—	—
Medical and dental expenses deduction	3	4.7	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	1	1.6	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	1	1.6	1	16.7	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	1	4.0	—	—
No second largest item	46	71.9	1	16.7	—	—	4	16.0	—	—

() Less than 0.05 percent.
 * Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to total because of rounding.

Table 5.5 — Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions.....	262	51	66	28	12	9	4	12	3	15	62
Interest paid deduction:											
Total.....	262	62	117	26	11	12	4	5	†	16	7
Investment interest per income concept.....	262	88	125	14	9	6	3	†	3	7	5
Investment interest exceeding investment income per concept.....	262	202	43	6	4	—	†	5	—	—	—
Taxes paid deduction.....	262	65	143	24	10	3	—	†	—	4	11
Contributions deduction.....	262	86	152	11	4	†	6	†	—	—	—
Medical and dental expenses deduction.....	262	164	91	—	—	†	3	—	†	†	†
Net casualty or theft loss deduction.....	262	222	17	—	†	—	—	†	—	8	11
Miscellaneous deduction.....	262	99	138	10	4	4	†	—	—	3	†
Deduction equivalent of:											
Total credits.....	262	62	6	8	6	6	6	4	7	149	8
Foreign tax credit.....	262	109	3	3	†	4	†	†	3	128	8
Investment credit.....	262	212	5	6	5	3	4	†	5	20	—
Jobs credit.....	262	259	3	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income.....	262	84	147	5	5	5	†	†	†	3	10

Type of deduction or credit	Returns with expanded income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions.....	299	77	67	73	6	9	3	9	3	9	43
Interest paid deduction:											
Total.....	299	169	106	8	6	5	1	2	—	2	—
Investment interest per income concept.....	299	160	115	10	4	1	1	3	2	2	1
Investment interest exceeding investment income per concept.....	299	252	35	5	3	2	—	2	—	—	—
Taxes paid deduction.....	299	132	119	17	7	3	3	1	2	3	12
Contributions deduction.....	299	149	132	7	3	4	†	—	—	—	—
Medical and dental expenses deduction.....	299	216	76	—	1	1	—	—	1	1	2
Net casualty or theft loss deduction.....	299	216	16	46	2	—	—	2	—	8	8
Miscellaneous deduction.....	299	162	118	5	4	4	3	—	—	2	—
Deduction equivalent of:											
Total credits.....	299	116	4	4	6	6	5	4	3	144	7
Foreign tax credit.....	299	153	1	2	3	3	2	2	2	124	7
Investment credit.....	299	260	5	2	4	2	3	2	1	20	—
Jobs credit.....	299	297	2	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income.....	299	79	125	6	3	3	2	5	3	52	21

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

Table 5.6 — Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions.....	109	—	—	—	109	—	—	—	—	—	—
Interest paid deduction:											
Total.....	109	109	—	—	—	—	—	—	—	—	—
Investment interest per income concept.....	109	109	—	—	—	—	—	—	—	—	—
Investment interest exceeding investment income per concept.....	109	†	8	10	3	3	†	8	†	12	61
Taxes paid deduction.....	109	8	44	13	6	8	†	4	†	16	7
Contributions deduction.....	109	16	56	8	7	4	†	†	3	7	5
Medical and dental expenses deduction.....	109	81	15	5	†	—	—	5	—	—	—
Net casualty or theft loss deduction.....	109	4	64	16	7	†	—	—	—	4	11
Miscellaneous deduction.....	109	13	78	7	3	†	—	†	—	—	—
Deduction equivalent of:											
Total credits.....	109	65	37	—	—	†	3	—	†	†	†
Foreign tax credit.....	109	80	7	—	†	—	—	†	—	8	11
Investment credit.....	109	29	59	9	†	3	†	—	—	3	†
Jobs credit.....	109	62	5	5	5	3	4	†	3	20	—
Tax preferences excluded from adjusted gross income.....	109	109	—	—	—	—	—	—	—	—	—

Type of deduction or credit	Returns with expanded income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions.....	153	116	3	2	4	2	3	2	1	20	—
Interest paid deduction:											
Total.....	153	151	2	—	—	—	—	—	—	—	—
Investment interest per income concept.....	153	27	42	2	3	1	—	—	1	3	74
Investment interest exceeding investment income per concept.....	153	153	13	59	1	3	2	8	2	7	43
Taxes paid deduction.....	153	76	60	7	3	—	1	2	2	1	1
Contributions deduction.....	153	135	9	4	1	2	—	2	—	—	—
Medical and dental expenses deduction.....	153	63	53	10	5	2	3	1	1	3	12
Net casualty or theft loss deduction.....	153	72	68	4	2	3	3	1	—	—	—
Miscellaneous deduction.....	153	116	30	—	1	1	—	—	1	1	2
Deduction equivalent of:											
Total credits.....	153	81	6	46	1	—	1	2	—	8	8
Foreign tax credit.....	153	84	53	4	3	3	3	—	—	2	1
Investment credit.....	153	116	3	2	4	2	3	2	1	20	—
Jobs credit.....	153	153	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income.....	153	116	3	2	4	2	3	2	1	20	—

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

Table 5.7 — Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income					Size of expanded income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	95,337,432	90,837,896	3,759,330	570,839	169,367	95,337,432	90,751,222	3,772,700	606,219	207,291
Returns without total income tax:										
Number of returns.....	16,953,119	16,932,276	18,909	1,672	262	16,953,119	16,927,799	23,079	1,942	299
Percent of total.....	17.8	18.6	0.5	0.3	0.2	17.8	18.7	0.6	0.3	0.1
Returns with total income tax:										
Number of returns.....	78,384,313	73,905,620	3,740,421	569,167	169,105	78,384,313	73,823,423	3,749,621	604,277	206,992
Percent of total.....	82.2	81.4	99.5	99.7	99.8	82.2	81.3	99.4	99.7	99.9
Effective tax rate:										
Under 5 percent										
Number of returns.....	13,108,478	13,036,935	58,964	10,557	2,022	13,199,340	13,117,747	69,427	10,261	1,905
Percent of total.....	13.7	14.4	1.6	1.8	1.2	13.8	14.5	1.8	1.7	0.9
5 under 10 percent										
Number of returns.....	22,167,898	22,049,034	103,883	12,291	2,690	22,256,984	22,084,108	146,797	21,777	4,302
Percent of total.....	23.3	24.3	2.8	2.2	1.6	23.3	24.3	3.9	3.6	2.1
10 under 15 percent										
Number of returns.....	25,338,062	24,932,040	384,483	18,244	3,295	25,279,124	24,808,732	410,819	45,535	14,038
Percent of total.....	26.6	27.4	10.2	3.2	1.9	26.5	27.3	10.9	7.5	6.8
15 under 20 percent										
Number of returns.....	12,558,972	11,470,761	1,049,906	32,720	5,585	12,553,193	11,414,827	1,056,243	53,092	29,031
Percent of total.....	13.2	12.6	27.9	5.7	3.3	13.2	12.6	28.0	8.8	14.0
20 under 25 percent										
Number of returns.....	3,595,843	2,208,740	1,312,362	67,365	7,376	3,630,159	2,214,792	1,312,594	77,566	25,207
Percent of total.....	3.8	2.4	34.9	11.8	4.4	3.8	2.4	34.8	12.8	12.2
25 under 30 percent										
Number of returns.....	946,302	187,065	610,626	135,432	13,179	905,200	170,128	565,038	144,477	25,557
Percent of total.....	1.0	0.2	16.2	23.7	7.8	0.9	0.2	15.0	23.8	12.3
30 under 35 percent										
Number of returns.....	395,761	7,227	184,670	177,584	26,280	364,955	4,216	166,934	162,950	30,855
Percent of total.....	0.4	()	4.9	31.1	15.5	0.4	()	4.4	26.9	14.9
35 under 40 percent										
Number of returns.....	187,115	5,961	32,689	97,077	51,388	145,447	4,693	21,051	77,652	42,051
Percent of total.....	0.2	()	0.9	17.0	30.3	0.2	()	0.6	12.8	20.3
40 under 45 percent										
Number of returns.....	62,862	418	1,036	16,062	45,346	40,427	938	7	9,991	29,491
Percent of total.....	0.1	()	()	2.8	26.8	()	()	()	1.6	14.2
45 under 50 percent										
Number of returns.....	12,072	287	832	663	10,290	5,352	332	489	311	4,220
Percent of total.....	()	()	()	0.1	6.1	()	()	()	0.1	2.0
50 under 60 percent										
Number of returns.....	3,409	959	432	959	1,059	1,314	341	111	660	202
Percent of total.....	()	()	()	0.2	0.6	()	()	()	0.1	0.1
60 under 70 percent										
Number of returns.....	1,528	954	112	78	384	71	4	1	1	65
Percent of total.....	()	()	()	()	0.2	()	()	()	()	()
70 under 80 percent										
Number of returns.....	283	76	82	19	106	311	261	2	2	46
Percent of total.....	()	()	()	()	0.1	()	()	()	()	()
80 percent or more										
Number of returns.....	5,728	5,163	344	116	105	2,436	2,304	108	2	22
Percent of total.....	()	()	()	()	0.1	()	()	()	()	()

() Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 5.8—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income					Size of expanded income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	95,337,432	90,837,896	3,759,330	570,839	169,367	95,337,432	90,751,222	3,772,700	606,219	207,291
Returns without modified total income tax:										
Number of returns	16,908,245	16,891,174	15,871	1,091	109	16,908,245	16,886,698	20,086	1,308	153
Percent of total	17.7	18.6	0.4	0.2	0.1	17.7	18.6	0.5	0.2	0.1
Returns with modified total income tax:										
Number of returns	78,429,187	73,946,722	3,743,459	569,748	169,258	78,429,187	73,864,524	3,752,614	604,911	207,138
Percent of total	82.3	81.4	99.6	99.8	99.9	82.3	81.4	99.5	99.8	99.9
Effective tax rate:										
Under 5 percent										
Number of returns	13,094,801	13,028,016	55,147	10,116	1,522	13,189,761	13,113,194	65,357	9,801	1,409
Percent of total	13.7	14.3	1.5	1.8	0.9	13.8	14.4	1.7	1.6	0.7
5 under 10 percent										
Number of returns	22,184,015	22,067,463	102,845	11,127	2,580	22,267,943	22,097,705	145,692	20,372	4,174
Percent of total	23.3	24.3	2.7	1.9	1.5	23.4	24.3	3.9	3.4	2.0
10 under 15 percent										
Number of returns	25,338,017	24,937,233	380,133	17,500	3,151	25,279,016	24,814,747	405,448	45,025	13,796
Percent of total	26.6	27.5	10.1	3.1	1.9	26.5	27.3	10.7	7.4	6.7
15 under 20 percent										
Number of returns	12,565,729	11,481,555	1,046,443	32,243	5,488	12,560,637	11,424,528	1,054,359	52,713	29,037
Percent of total	13.2	12.6	27.8	5.6	3.2	13.2	12.6	27.9	8.7	14.0
20 under 25 percent										
Number of returns	3,614,261	2,224,344	1,315,848	66,721	7,348	3,650,195	2,231,133	1,318,213	75,890	24,959
Percent of total	3.8	2.4	35.0	11.7	4.3	3.8	2.5	34.9	12.5	12.0
25 under 30 percent										
Number of returns	949,614	186,060	615,245	135,425	12,884	907,036	169,141	566,762	145,629	25,504
Percent of total	1.0	0.2	16.4	23.7	7.6	1.0	0.2	15.0	24.0	12.3
30 under 35 percent										
Number of returns	403,931	8,233	191,030	178,454	26,214	373,884	5,203	173,617	164,332	30,732
Percent of total	0.4	()	5.1	31.3	15.5	0.4	()	4.6	27.1	14.8
35 under 40 percent										
Number of returns	190,868	5,961	33,930	99,483	51,494	148,944	4,693	22,448	79,277	42,526
Percent of total	0.2	()	0.9	17.4	30.4	0.2	()	0.6	13.1	20.5
40 under 45 percent										
Number of returns	64,472	418	1,036	16,844	46,174	41,890	938	7	10,895	30,050
Percent of total	0.1	()	()	3.0	27.3	()	()	()	1.8	14.5
45 under 50 percent										
Number of returns	12,475	287	814	662	10,712	5,737	332	489	312	4,604
Percent of total	()	()	()	0.1	6.3	()	()	()	0.1	2.2
50 under 60 percent										
Number of returns	3,451	959	450	959	1,083	1,316	341	111	660	204
Percent of total	()	()	()	0.2	0.6	()	()	()	0.1	0.1
60 under 70 percent										
Number of returns	1,539	954	112	79	394	81	4	1	1	75
Percent of total	()	()	()	()	0.2	()	()	()	()	()
70 under 80 percent										
Number of returns	286	76	82	19	109	311	261	2	2	46
Percent of total	()	()	()	()	0.1	()	()	()	()	()
80 percent or more										
Number of returns	5,728	5,163	344	116	105	2,436	2,304	108	2	22
Percent of total	()	()	()	()	0.1	()	()	()	()	()

() Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Section 6

1982 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1982

For the year January 1—December 31, 1982, or other tax year beginning 1982, ending 19 OMB No. 1545-0074

Use IRS label. Other-wise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number

Present home address (Number and street, including apartment number, or rural route) Spouse's social security no.

City, town or post office, State and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?

Yes No Yes No Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status Check only one box.

1 Single For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here

4 Head of household (with qualifying person). (See page 6 of Instructions.) If the qualifying person is your unmarried child but not your dependent, enter child's name

5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.

6a Yourself 65 or over Blind Enter number of boxes checked on 6a and b

b Spouse 65 or over Blind Enter number of children listed on 6c

c First names of your dependent children who lived with you

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents. Add numbers entered in boxes above

e Total number of exemptions claimed

Income Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

7 Wages, salaries, tips, etc. 7

8 Interest income (attach Schedule B if over \$400 or you have any All-Savers interest) 8

9a Dividends (attach Schedule B if over \$400) 9a Exclusion 9c

10 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions) 10

11 Alimony received 11

12 Business income or (loss) (attach Schedule C) 12

13 Capital gain or (loss) (attach Schedule D) 13

14 40% capital gain distributions not reported on line 13 (See page 9 of Instructions) 14

15 Supplemental gains or (losses) (attach Form 4797) 15

16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 16

17a Other pensions and annuities. Total received 17a

b Taxable amount, if any, from worksheet on page 10 of Instructions 17b

18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 18

19 Farm income or (loss) (attach Schedule F) 19

20a Unemployment compensation (insurance). Total received 20a

b Taxable amount, if any, from worksheet on page 10 of Instructions 20b

21 Other income (state nature and source—see page 10 of Instructions) 21

22 Total income. Add amounts in column for lines 7 through 21 22

Adjustments to Income (See Instructions on page 11)

23 Moving expense (attach Form 3903 or 3903F) 23

24 Employee business expenses (attach Form 2106) 24

25 Payments to an IRA. You must enter code from page 11 (.....) 25

26 Payments to a Keogh (H.R. 10) retirement plan 26

27 Penalty on early withdrawal of savings 27

28 Alimony paid 28

29 Deduction for a married couple when both work (attach Schedule W) 29

30 Disability income exclusion (attach Form 2440) 30

31 Total adjustments. Add lines 23 through 30. 31

Adjusted Gross Income 32 Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 62) on page 15 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions. 32

Tax Computation (See Instructions on page 12)

33 Amount from line 32 (adjusted gross income) 33

34a If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 30. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 12 of the instructions. Also see page 12 of the Instructions if: You are married filing a separate return and your spouse itemizes deductions, OR You file Form 4563, OR You are a dual-status alien. 34a

34b If you do not itemize, complete the worksheet on page 13. Then enter the allowable part of your charitable contributions here 34b

35 Subtract line 34a or 34b, whichever applies, from line 33 35

36 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e 36

37 Taxable income. Subtract line 36 from line 35 37

38 Tax. Enter tax here and check if from Tax Table, Tax Rate Schedule X, Y, or Z, or Schedule G 38

39 Additional Taxes. (See page 13 of Instructions.) Enter here and check if from Form 4970, Form 4972, Form 5544, or section 72 penalty taxes 39

40 Total. Add lines 38 and 39 40

Credits (See Instructions on page 13)

41 Credit for the elderly (attach Schedules R&RP) 41

42 Foreign tax credit (attach Form 1116) 42

43 Investment credit (attach Form 3468) 43

44 Partial credit for political contributions 44

45 Credit for child and dependent care expenses (attach Form 2441) 45

46 Jobs credit (attach Form 5884) 46

47 Residential energy credit (attach Form 5695) 47

48 Other credits—see page 14 48

49 Total credits. Add lines 41 through 48 49

50 Balance. Subtract line 49 from line 40 and enter difference (but not less than zero) 50

Other Taxes (Including Advance EIC Payments)

51 Self-employment tax (attach Schedule SE) 51

52 Minimum tax (attach Form 4625) 52

53 Alternative minimum tax (attach Form 6251) 53

54 Tax from recapture of investment credit (attach Form 4255) 54

55 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) 55

56 Uncollected employee FICA and RRTA tax on tips (from Form W-2) 56

57 Tax on an IRA (attach Form 5329) 57

58 Advance earned income credit (EIC) payments received (from Form W-2) 58

59 Total tax. Add lines 50 through 58 59

Payments Attach Forms W-2, W-2G, and W-2P to front.

60 Total Federal income tax withheld 60

61 1982 estimated tax payments and amount applied from 1981 return 61

62 Earned income credit. If line 33 is under \$10,000, see page 15 of Instructions 62

63 Amount paid with Form 4868 63

64 Excess FICA and RRTA tax withheld (two or more employers) 64

65 Credit for Federal tax on special fuels and oils (attach Form 4136) 65

66 Regulated Investment Company credit (attach Form 2439) 66

67 Total. Add lines 60 through 66 67

Refund or Amount You Owe

68 If line 67 is larger than line 59, enter amount OVERPAID 68

69 Amount of line 68 to be REFUNDED TO YOU 69

70 Amount of line 68 to be applied to your 1983 estimated tax 70

71 If line 59 is larger than line 67, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to Internal Revenue Service. Write your social security number and "1982 Form 1040" on it. (Check if Form 2210 (2210F) is attached. See page 16 of Instructions.) ▶ \$ 71

Please 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 preparer has any knowledge.

Your signature Date Spouse's signature (if filing jointly, BOTH must sign)

Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's social security no. Firm's name (or yours, if self-employed) and address E.I. No. ZIP code

1982

Instructions for preparing Form 1040

Department of the Treasury / Internal Revenue Service

and instructions for Schedules A, B, C, D, E, F, and SE (Tax Table—pages 34–39)

From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, be able to file the shorter Form 1040A instead. Or, if you are single and have only wages, salaries, and tips, and not more than \$400 of interest income, you may be able to use the new Form 1040EZ. Check "Which Form to File" on page 3 of the instructions to see which form you should use this year.

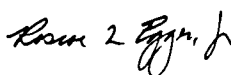
There have been a number of changes because of recent tax legislation. Major changes are explained on page 2 under "Important Tax Law Changes."

Be sure to report your taxable income from all sources. In fairness to the vast majority of taxpayers who report all their income, we make every effort to identify others who underreport.

Quite often we receive inquiries about how people may make voluntary contributions to reduce the public debt. If you should wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you can deduct this contribution on next year's tax return. But please let me remind you to keep your contribution to reduce the public debt separate from any amount payable on your tax return. Tax remittances should be made payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. If you owe tax, please include payment of the full amount with your return. Be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know.

Thank you for your cooperation.



Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Important Tax Law Changes

Deduction for a Married Couple When Both Work

If you are married, both of you have earned income, and you file a joint return for 1982, generally you can deduct 5% of the qualified earned income of the lesser-earning spouse. See the instructions for line 29 on page 12 for details and limitations. Attach Schedule W (Form 1040) to claim this deduction.

New Form 1040EZ

If you are single, your income is only from wages, salaries, and tips, and you do not have more than \$400 of interest income, you may be able to use the new Form 1040EZ. Get Form 1040EZ to see if you qualify. (You will need the Tax Table in the instructions for either Form 1040 or Form 1040A to figure your tax.)

Tax Rate Reduced

The rate of tax for all brackets has been reduced for 1982. However, no additional computation is needed because the reduction has already been built into the Tax Table and the Tax Rate Schedules for you.

New Rules for Individual Retirement Arrangements (IRAs)

Beginning in 1982, you can put up to \$2,000 (but not more than your earned income) in an IRA even if you are covered by your employer's pension plan. See the instructions for line 25 on page 11.

New Deduction for Charitable Contributions

Generally, in 1982 you can deduct 25% of your charitable contributions up to a maximum of \$25 (\$12.50 if married filing separately) even if you do not itemize your deductions. See the instructions for line 34b on page 13 for more details.

Income Tax Withholding on Pensions and Annuities

Generally, beginning in 1983, income tax will be automatically withheld from your pension or annuity payments as if they were wages. However, you can choose not to have taxes withheld. See Form W-4P for details.

Child and Dependent Care Credit Increased

The maximum credit for 1982 can be as much as \$720 for one qualifying individual and \$1,440 for two or more. These amounts decrease as your adjusted gross income goes above \$10,000. Please see Form 2441 for more information.

New Exclusion of Certain Reinvested Dividends from Public Utility Companies

Generally, you can now exclude up to \$750 (\$1,500 on a joint return) of the dividends you received under the qualified reinvestment plans of public utilities. For more details, see the instructions on page 21.

Income Tax Withholding on Interest and Dividends

Generally, interest and dividends paid after June 30, 1983, will be subject to income tax withholding of 10%. However, certain taxpayers can file a certificate to be exempt from this withholding. See Form W-6 for details on who qualifies for exemption.

Important Reminders

Voluntary Contributions to Reduce the Public Debt

You can make a voluntary contribution to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return and make it payable to "Bureau of the Public Debt". Please do not add it to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service".

Estimated Tax Payments—Retirees and Others with Income Not Subject to Withholding

If you are retired or have income not subject to withholding (such as capital gains), you may have to make estimated tax payments. If you do not pay enough estimated tax or have enough tax withheld, you may be charged a penalty. For more details, see Publication 505, Tax Withholding and Estimated Tax.

Page 2

Do You Want More or Less Income Tax Withheld in 1983?

If the refund you receive is large, you may want to decrease your withholding for 1983. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See Income Tax Withholding for 1983 on page 17 for more details.

Exclusion for Qualified Interest from All-Savers Certificates

You are entitled to a lifetime exclusion of up to \$1,000 (\$2,000 if married filing a joint return) of qualifying interest from All-Savers Certificates. Claim this exclusion on Schedule B (Form 1040). Please see the instructions on page 21 for more details.

Could You Pay Less By Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. However, generally you must have provided at least one-half of your own support each year from 1978–1981. Please get Schedule G (Form 1040) to see if you qualify.

Divorced Persons—Property Settlement

If you transfer assets to your spouse as part of a property settlement because of divorce, you may have a taxable gain. If you transfer business or investment property, you may have a taxable gain or a deductible loss. Please get Publication 504, Tax Information for Divorced or Separated Individuals, for details.

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return. See page 8 of these instructions to find out which income you should include.

You must file a return for 1982, even if you owe no tax:	And your income was at least:
Under 65	\$3,300
65 or over	4,300

If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1982) and:

Under 65	\$3,300
65 or over	4,300

If you were married filing a joint return and were living with your spouse at the end of 1982 (or on the date your spouse died), and:

Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400

If you were married filing a separate return or married but were not living with your spouse at the end of 1982:

Under 65	4,400
65 or over	5,400

If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of \$1,000 or more:

Under 65	4,400
65 or over	5,400

If you were a qualifying widow(er) with a dependent child and:

Under 65	4,400
65 or over	5,400

If you could exclude income from sources within U.S. possessions:

Under 65	4,400
65 or over	5,400

If you were self-employed and your net earnings from your work were at least \$400

If you received any advance earned income credit (EIC) payments from your employer(s) during 1982

Even if your income was less than the amounts shown above, you must file a return if you owe any taxes, such as:

- FICA (Social Security) on tips you did not report to your employer.
- Minimum Tax.
- Tax on an IRA (Individual Retirement Arrangement).
- Tax from recapture of investment credit.

These rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident

aliens who are married to citizens or residents of the United States at the end of 1982 and who file a joint return as discussed on page 6, under *Special Rule for Aliens*.

Note: Different rules apply if you were a nonresident alien at any time during 1982 (unless you file a joint return as mentioned above). You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Also get Publication 519, U.S. Tax Guide for Aliens.

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use—

Form 1040EZ if:

- You were single and claim only your personal exemption.
- You had only wages, salaries, and tips, and not more than \$400 of interest income, and
- Your taxable income is less than \$50,000.

Form 1040A if:

- You had only wages, salaries, tips, unemployment compensation, interest, or dividends.
 - Your taxable income is less than \$50,000.
- Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless Form 1040 lets you pay less tax.

However, even if you meet the above tests, you may still have to file Form 1040.

You MUST Use Form 1040 if:

- You itemize deductions.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons who Live Apart (and Abandoned Spouses).
- You can be claimed as a dependent on your parents' return AND had interest, dividends, or other unearned income of \$1,000 or more.
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1982 and do not file a joint return (or Form 1040NR).
- You were married to a nonresident alien at the end of 1982 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You receive any non-taxable dividends, or you elect to exclude dividends received

under a qualified public utility dividend reinvestment plan.

- You take any of the Adjustments to Income shown on Form 1040, lines 23–28, 30, and 31.
- You file any of these forms:
 - Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1982 (or if you want to apply any part of your 1982 overpayment to estimated tax for 1983).
 - Schedule G, Income Averaging.
 - Form 2210, Underpayment of Estimated Tax by Individuals.
 - Form 2555, Foreign Earned Income.
 - Form 4563, Exclusion of Income from Sources in United States Possessions.
- You own any of the taxes on Form 1040, line 39 or lines 51 through 57.
- You claim any of the credits on Form 1040, lines 41–43 and 45–48.
- You claim any of the payments on Form 1040, lines 63, 65, 66, or 67.
- You are required to fill in Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 21 of instructions).

When to File

You should file as soon as you can after January 1, but not later than April 15, 1983. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 17.

If you know that you cannot meet the April 15 deadline, you should ask for an extension on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

If you are living or traveling outside the country on April 15, you can get an automatic two-month extension of time to file. Just attach a statement to your return explaining the details.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or the penalty for late payment if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet all of the conditions below:

- All of your income for 1982 was from one or more of these:
 - a. Salaries, Wages, and Tips.
 - b. Interest.
 - c. Dividends.
 - d. Pensions or Annuities.
- You do not itemize deductions.
- You do not file Schedule G, Income Averaging.
- You do not file Form 2555, Foreign Earned Income.
- Your adjusted gross income (line 32) is not more than \$50,000.

- You (and your spouse if you are filing a joint return) sign and date your return and mail it by April 15, 1983.
- You do not want any of your refund applied to next year's tax.
- You give us enough information so that we can figure the tax. Please read the following instructions:

- Fill in the parts of your return through line 37 that apply to you. The Line-By-Line Instructions which start on page 5 explain how to fill in your return.
- If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your taxable income and your spouse's taxable income separately.
- Read lines 41 through 67. Fill in the lines that apply to you, but do not fill in the Total lines. See the instruction below if you want us to figure your Credit for the Elderly or Earned Income Credit.
- Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

We will figure some of your credits too

Fill in your return through line 37 as explained above. Follow the instructions below and sign, date, and mail it before the due date. We will then figure these credits if you qualify:

Credit for the Elderly. Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 41.

Schedule R.—Check the box for your filing status and age, and fill in line 2(n).

Schedule RP.—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2 and 5.

Earned Income Credit. On line 62 of your return write "EIC."

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1982?—If so, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1982 and you did not remarry in 1982, you can file a joint return if your spouse died in 1983 before filing a 1982 return.

A joint return should show your spouse's 1982 income before death and your income for all of 1982. Write "deceased" and show the date of death in the name and address space of Form 1040. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However,

all other filers requesting a refund due a decedent must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund. If you want more details, please get Publication 554, Tax Information for Survivors, Executors, and Administrators.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. Please get Publication 54, Tax Guide for U.S. Citizens Abroad, for more information.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Unresolved Tax Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write or call your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.

The Problem Resolution Office will take responsibility for your problem and insure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

- Alabama—Atlanta, GA 31101
- Alaska—Ogden, UT 84201
- Arizona—Ogden, UT 84201
- Arkansas—Austin, TX 73301
- California—Fresno, CA 93888
- Colorado—Ogden, UT 84201
- Connecticut—Andover, MA 05501
- Delaware—Philadelphia, PA 19255
- District of Columbia—Philadelphia, PA 19255
- Florida—Atlanta, GA 31101
- Georgia—Atlanta, GA 31101
- Hawaii—Fresno, CA 93888
- Idaho—Ogden, UT 84201
- Illinois—Kansas City, MO 64999
- Indiana—Memphis, TN 37501
- Iowa—Kansas City, MO 64999
- Kentucky—Austin, TX 73301
- Kentucky—Memphis, TN 37501
- Louisiana—Austin, TX 73301
- Massachusetts—Andover, MA 05501
- Massachusetts—Andover, MA 05501
- Michigan—Cincinnati, OH 45999
- Minnesota—Ogden, UT 84201
- Mississippi—Atlanta, GA 31101
- Missouri—Kansas City, MO 64999
- Montana—Ogden, UT 84201
- Nebraska—Fresno, CA 93888
- Nevada—Ogden, UT 84201
- New Hampshire—Andover, MA 05501
- New Jersey—Holtsville, NY 00501
- New Mexico—Austin, TX 73301
- New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 00501
- All Other Counties—Andover, MA 05501
- North Carolina—Memphis, TN 37501
- North Dakota—Ogden, UT 84201
- Ohio—Cincinnati, OH 45999
- Oklahoma—Austin, TX 73301
- Oregon—Ogden, UT 84201
- Pennsylvania—Philadelphia, PA 19255
- Rhode Island—Andover, MA 05501
- South Carolina—Atlanta, GA 31101
- South Dakota—Ogden, UT 84201
- Tennessee—Memphis, TN 37501
- Texas—Austin, TX 73301
- Utah—Ogden, UT 84201
- Vermont—Andover, MA 05501
- Virginia—Memphis, TN 37501
- Washington—Ogden, UT 84201
- West Virginia—Memphis, TN 37501
- Wisconsin—Kansas City, MO 64999
- Wyoming—Ogden, UT 84201
- American Samoa—Philadelphia, PA 19255

- Guam—Commissioner of Revenue and Taxation, Agaña, GU 96910
- Puerto Rico (or if excluding income under section 933)—Philadelphia, PA 19255
- Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
- Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
- A.P.O. or F.P.O. address of:
 - Miami—Atlanta, GA 31101
 - New York—Holtsville, NY 00501
 - San Francisco—Fresno, CA 93888
 - Seattle—Ogden, UT 84201
- Foreign country: U.S. citizens and those excluding income under section 911 or 921, or claiming the housing deduction under section 911—Philadelphia, PA 19255

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 steps that follow BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on this page and end on page 16.

Finally, steps 6 through 9 begin on page 16. They are steps you should take after your Form 1040 and other schedules and forms you need are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately.

You may also find some of the publications listed in the instructions helpful if you need more details.

Step 1

Get all of your income records together.

These include any Forms W-2, W-2G, W-2P, 1087, and 1099 that you may have. If you don't get a Form W-2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W-2, or correct it. If you cannot get a Form W-2 by February 15, please contact an IRS office.

If you have someone prepare your return for you, make sure that person has all your income records and expense records so he or she can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible.

Step 2

If you plan to take tax credits or itemize deductions, get all the information and expense records you will need.

Pages 13 through 20 of these instructions tell you what credits and deductions you can take. Some of the records you may need are:

- Real estate and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for items such as a home mortgage and installment payments on cars or appliances.
- Records of payments for child and dependent care so you could work.

Step 3

Get any forms, schedules, or publications you need.

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Your local bank, post office, or public library will have some of them. Or, you can use the order blank on the next to the last page of this instruction booklet. We will send you the forms, schedules, instructions, and publications you ask for.

Step 4

Use the mailing label from the forms booklet we sent you and make sure it is correct.

If it isn't, mark through it and correct it on the label. Show your apartment number if you have one. Use of the label helps us identify your account, saves processing time, and speeds refunds.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to your return until you finish filling it in and check all entries.

If you don't have a social security number, please get Form SS-5 from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

Step 5

Fill in your return.

Line-By-Line Instructions for filling in Form 1040 begin below and end on page 16. Please follow them.

Step 6 picks up on page 16.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label from the forms booklet we sent you. If you did not receive a booklet with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns.

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

Name change. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same as the name SSA has on its records. This may prevent delays in issuing your refund.

Joint return. If you are filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return and have different last names, please separate the names with an "and." For example: "John Brown and Mary Smith."

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns.

You may have \$1 to go to the fund by checking the Yes box. On a joint return, both of you may choose to have \$1 to go to this fund, or both may choose not to.

One may choose to have \$1 to go to this fund and the other may choose not to. If you check Yes, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for political contributions on line 44.

Filing Status

Boxes 1 through 5

Were You Single or Married?

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs whether you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests for *Married Persons Who Live Apart (and Abandoned Spouses)*, on page 6, you may consider yourself single for the whole year.

If your spouse died during 1982, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1982.

Married Persons

Joint or Separate Returns?

Joint Return. In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1982, or in 1983 before filing a return for 1982, write in the signature area "Filing as surviving spouse." Also write "deceased" after the name of the decedent and show the date of death in the name and address space.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described below under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens.—If at the end of 1982, you were a nonresident alien or dual-status alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, U.S. Tax Guide for Aliens.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income. If you both file, you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6a that apply if you can claim the exemptions for your spouse. Please see *For Your Spouse* on page 7.

Community Property States.—Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. However, different rules could apply if:

- you and your spouse lived apart all year,
 - you do not file a joint return, and
 - no part of the community income you earn is transferred to your spouse.
- Please get Publication 555, *Community Property and the Federal Income Tax*, for more details.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife may file as Single or as Head of household and use tax rates that are lower than those for married persons filing separate returns. This means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single if you meet ALL of the following tests:
a. You file a separate return,
b. You paid more than half the cost to keep up your home in 1982,
c. Your spouse did not live with you at any time during 1982, and

d. For over 6 months of 1982, your home was the principal residence of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for ALL of 1982. The tax rates for Head of household are even lower than the rates for Single. You may also be able to claim the earned income credit.

Were You a Head of Household?

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status ONLY if on December 31, 1982, you were unmarried (including certain married persons who live apart) or legally separated and meet test a or b below:

a. You paid more than half the cost of keeping up a home which was the principal residence of your father or mother whom you can claim as a dependent. (You must be able to claim this parent as your dependent without a Multiple Support Declaration, but you did not have to live with that parent.) OR

b. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived all year (except for temporary absences for vacation or school):

1. Your unmarried child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild, who is not your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person qualifies you for Head of household, no entry is needed.

2. Your married child, grandchild, foster child, or stepchild. (You must be able to claim this person as your dependent without a Multiple Support Declaration.)

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under a Multiple Support Declaration. Please see the rules on page 7 for Dependent Supported by Two or More Taxpayers.

Grandparent	Brother-in-law
Brother	Sister-in-law
Sister	Son-in-law
Stepbrother	Daughter-in-law, or
Stepsister	if related by blood:
Stepmother	Uncle
Stepfather	Aunt
Mother-in-law	Nephew
Father-in-law	Niece

Note: If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1982.

If your spouse died during 1981 or 1980 and you did not remarry before the end of 1982, file a return for 1982 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet all 3 of the following tests:
• You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)

• You dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).

• You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided. Do not claim an exempt on for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 1982 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1980 and you did not remarry, you may check Box 4 if you met the tests under *Were You a Head of Household?* Otherwise you must file as Single.

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1983, you can take the extra exemption for age for 1982.

Proof of Blindness

If you are completely blind, attach a statement to this effect.

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

- a. You cannot see better than 20/200 in the better eye with glasses, or
- b. Your field of vision is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a or b, you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your

return only once. In later years you can just include a statement referring to it.

Line 6b Boxes For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else. Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if he or she was blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1982, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1982 and you did not remarry before the end of 1982, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse. If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b.

Lines 6c and 6d

Children and Other Dependents

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents including your dependent children who did not live with you. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet ALL 5 of these tests:
a. income;
b. support;
c. married dependent;
d. citizenship or residence; and
e. relationship.

These tests are explained below.

a. Income

The dependent received less than \$1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see instructions for Student Dependent on this page.)

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

b. Support

The dependent received over half of his or her support from you, or is treated as

receiving over half of his or her support from you, under the rules for Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers, on this page. If you file a joint return, the support can be from you or your spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit.

Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

If you care for a foster child, see Publication 501, Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1, or 2, below.

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:
Child Stepbrother Son-in-law
Stepchild Stepsister Daughter-in-law
Mother Stepmother or, if related by
Father Stepfather blood:
Grandparent Mother-in-law Uncle
Brother Father-in-law Aunt
Sister Brother-in-law Nephew
Grandchild Sister-in-law Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law.

The word child includes:

- Your son, daughter, stepson, or 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 (any child who lived in your home as a member of your family for the whole year).

Student Dependent. Even if your child had income of \$1,000 or more, you can claim the child as a dependent if he or she can meet tests b, c, and d above:
AND

- was enrolled as a full-time student at a school during any 5 months of 1982, or
- took a full-time, on-farm training course during any 5 months of 1982. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

The word school includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents. If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if a or b below applies.

a. That parent gave at least \$600 toward the child's support in 1982, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption. OR

b. That parent gave \$1,200 or more for each child's support in 1982, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support provided by the new spouse.

Dependent Supported by Two or More Taxpayers. Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship discussed earlier (tests a, c, d, and e) are met.

In addition, the taxpayer who claims the dependent must:

- a. have paid more than 10% of the dependent's support; and
- b. attach to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1982 for the person he or she helped to support.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1982 if he or

she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get Publication 501, Exemptions.

Line 6e

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total in the box on line 6e.

Income

Examples of Income You Do Not Report (Do not include these amounts when you decide if you must file a return.)

Federal social security benefits.
Welfare benefits.
Disability retirement payments (and other benefits) paid by the Veterans Administration.
Workmen's compensation benefits, insurance damages, etc., for injury or sickness.

Child support.
Gifts, or money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance proceeds received because of a person's death.

Interest on certain State and municipal bonds.
Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)

Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Examples of Income You Must Report
The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed below.

Wages, including salaries, bonuses, commissions, fees, and tips.
Dividends (Schedule B).
Interest (Schedule B) on:
tax refunds;
bank deposits, bonds, notes;
All-Savers Certificates;

U.S. Savings Bonds;
mortgages on which you receive payments;
certain arbitrage bonds issued by State and local governments; and
accounts with savings and loan associations, mutual savings banks, credit unions, etc.
Unemployment compensation (insurance) (see page 10).

Distributions from an Individual Retirement Arrangement (IRA) or a Simplified Employee Pension (SEP).

Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.

Bartering income (fair market value of goods or services you received in return for your services).
Business expense reimbursements you received that are more than you spent for these expenses.

Alimony, separate maintenance or support payments received from and deductible by your spouse or former spouse.

Refunds of State and local taxes if you deducted the taxes in an earlier year and got a tax benefit.

Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.

Profits from businesses and professions (Schedule C).
Your share of profits from partnerships and small business corporations (Schedule E).

Profits from farming (Schedule F).
Pensions, annuities, and endowments.
Lump-sum distributions (Form 4972 or Form 5544).

Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (Schedule D or Form 4797).

Gains from the sale of your personal residence (Schedule D and Form 2119).
Rents and royalties (Schedule E).

Your share of estate or trust income (Schedule E), including accumulation distributions from trusts (Form 4970).
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Prizes and awards (contests, raffles, lottery and gambling winnings).
Earned income from sources outside the United States (Form 2555).

Director's fees.
Fees received for jury duty and precinct election board duty.

Fees received as an executor or administrator of an estate.
Embezzled or other illegal income.

Rounding Off to Whole Dollars
You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents; increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Line 7

Wages, Salaries, Tips, Etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out.

Include in this total:
● The amount shown on Form W-2 in the box Wages, tips, and other compensation. Report all wages you received, even if you do not have a Form W-2.

● Tips you did not report to your employer. (Show any social security tax due on these tips on line 55—see the instructions on page 14.)

● Certain disability pensions if you are under age 65.
● Payments by insurance companies, etc., not included on Form W-2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 7. Attach a statement showing the name and address of the payer and amount of sick-pay or disability income. (See Form W-4P for information on withholding of Federal income tax from your pension.)

● Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment.)

● Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

Note: You must report on line 7 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA or a SEP), another person, a corporation, or tax exempt organization.

If you want more information on reporting income received in the form of goods, property, meals, stock options, educational assistance provided by your employer under a qualified written plan, etc., please get Publication 525, Taxable and Nontaxable Income.

Line 8
Interest Income
Enter your total interest income. If the total is more than \$400 or you have any interest from All-Savers Certificates, first fill in Schedule B. (The instructions for Schedule B begin on page 20.)

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)
If you were charged a penalty for early withdrawal of your savings, see the instructions for line 27 on page 11.

Examples of Interest Income You Must Report
● Report interest from:
● Accounts (including certificates of deposit) with banks, credit unions, and savings and loan associations.
● Building and loan accounts.
● Notes, loans, and mortgages.
● Tax refunds (report only the interest on them as interest income).
● Bonds and debentures. Also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)
● The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969.
● U.S. Treasury bills.

• U.S. Savings Bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method a or b below:

- Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.
- Or, each year on your return, report the yearly increase of the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after, report only the yearly increase. Once you have used method b to report your interest, you must continue to do so for all your U.S. Savings Bonds.

For more information, get Publication 550, Investment Income and Expenses, or Publication 537, Installment Sales.

Exclusion of Qualifying Interest From All-Savers Certificates

You can claim a lifetime exclusion of up to \$1,000 of interest received from All-Savers Certificates. If you file a joint return, you can exclude up to \$2,000, regardless of which spouse received the interest.

For a definition of an All-Savers Certificate, see Publication 550, Investment Income and Expenses.

If you received interest from an All-Savers Certificate, you MUST complete Schedule B of Form 1040. See the instructions for Schedule B on page 20.

Line 9a

Dividends

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents.

Note: Generally, payments from a Money Market Fund are dividends.

If the total, including capital gain and nontaxable distributions, is more than \$400 or you elect to exclude dividends received under a qualified public utility dividend reinvestment plan, first fill in Schedule B. (The instructions for Schedule B begin on page 20.) If you received \$400 or less in dividends, include only the ordinary dividends on line 9a.

Dividends include

- Ordinary dividends. These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- Capital gain distributions. If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, don't use it. Instead, show 40% of your capital gain distributions on Form 1040, line 14.
- Nontaxable distributions. Some distributions are nontaxable because they are a return of your investment. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back

all of your cost (or other basis), you must report these distributions as capital gains.

Do Not Report as Dividends

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on Form 1040, line B.

Exclusion for Dividend Reinvestment in Stock of Public Utilities

Beginning in 1982, if you own stock in a qualified public utility and choose to receive your dividends in qualified common stock rather than in cash or other property, you may exclude up to \$750 (\$1,500 on a joint return) of the dividends distributed to you after December 31, 1981.

For more information, see the instructions for Schedule B on page 21.

For more information, please get Publication 550, Investment Income and Expenses.

Line 9b

Exclusion

For 1982, you can exclude (subtract) up to \$100 of qualifying dividend income. If you and your spouse file a joint return, you can subtract up to \$200, regardless of which spouse received the dividends.

Dividends from regulated investment companies (including Money Market Funds) may qualify. The corporation, however, will tell you how much of the dividend qualifies for the exclusion.

Dividends must be from a domestic corporation to qualify for the exclusion. Taxable dividends from the following corporations do not qualify for the exclusion:

- Foreign corporations, including dividends from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits.

Line 9c

Subtract line 9b from line 9a. Enter the result on this line.

Line 10

Refunds of State and Local Income Taxes

If you received a refund or credit in 1982 for State or local income taxes you paid before 1982, you may have to report it as income on your Federal income tax return.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire deduction in the year of payment resulted in a Federal income tax savings.

If only part of the deduction resulted in a Federal income tax savings report only that part of the refund that resulted in the savings. (If you need help in figuring this amount, please get Publication 525, Taxable and Nontaxable Income.)

If you itemize deductions for 1982, do not reduce the deduction for taxes by any refund of those taxes for an earlier year.

Line 11

Alimony Received

Show amounts you received as alimony or separate maintenance on line 11. For more information, please get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 12

Business Income or (Loss)

Please see the instructions for Schedule C. Enter your income or (loss) from Schedule C.

Line 13

Capital Gain or (Loss)

Please see the instructions for Schedule D. Enter the gain or (loss) from Schedule D.

Line 14

Capital Gain Distributions

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions for the year on line 14.

If you have other capital gains or losses, include these distributions on Schedule D.

Line 15

Supplemental Gains or Losses

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797.

Enter the gain or (loss) from Form 4797.

Line 16

Fully Taxable Pensions, IRA Distributions, and Annuities

Use this line to report fully taxable pension and annuity income and regular IRA distributions you receive.

- Your pension or annuity payments are fully taxable if:
 - You did not contribute to the cost of your pension or annuity, or
 - You got back your entire cost before 1982.

Fully taxable pensions and annuities also include: military retirement pay shown on Form W-2P, and distributions from an individual retirement arrangement (IRA) (except for rollovers and premature distributions).

Other pensions and annuities, including rollovers, should be shown on lines 17a and 17b. Premature distributions from an IRA should be reported on line 21.

Line 17

Other Pensions and Annuities

Use lines 17a and 17b to report pension and annuity income that is not fully taxable. Also use these lines to report distributions from profit-sharing, retirement plans, and individual retirement arrangement rollovers. The pension or annuity may not be taxable until a later year if:

- Both you and your employer contributed to it, and
- You will get back your full cost in 3 years or less beginning on the date you receive the first payment.

If you meet the requirements of a and b, complete the worksheet below to figure the taxable part of your pension or annuity. After you get back your full cost, all payments you receive are fully taxable. Your cost includes amounts you contributed and amounts your employer contributed which you reported as income. Example: You retired in 1982 with a monthly pension of \$200. Both you and your employer contributed to it. Your pension cost was \$4,925. The amount you can expect to receive within 3 years is \$7,200 (36 months x \$200 = \$7,200). Since this amount is more than your cost (\$4,925), you should exclude your pension until the payments total \$4,925. After that, they are fully taxable and you should report them on line 16.

For more information get Publication 575, Pension and Annuity Income. Retirees from the Federal government should get Publication 567, U.S. Civil Service Retirement and Disability.

Complete the worksheet below to figure the taxable part of your pension or annuity:

- Enter your cost
- Cost recovered in prior years
- Subtract line 1b from line 1a
- Amount received this year. Also enter this amount on Form 1040, line 17a
- Amount on line 2 that is not taxable (but not more than line 1c)
- Taxable part (subtract line 3 from line 2). Enter here and on Form 1040, line 17b (If zero, enter -0-)

(Keep this worksheet for your records)
Note: If you had more than one pension or annuity that is not fully taxable, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b.

If you cannot recover your cost within 3 years, you must use special rules to report your pension or annuity income. For more details, please get Publication 575. If you must use this method, enter the amount you received this year on line 17a. Enter the taxable part on line 17b.

Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements
If you are reporting a "rollover" of a profit-sharing or retirement plan or

qualified bond purchase plan distribution into an individual retirement arrangement (IRA) or other profit-sharing or retirement plan, enter the total distribution (excluding your nondeductible contribution, if any) on line 17a. If the total on line 17a was rolled over, enter zero on line 17b. Otherwise, enter the taxable part as ordinary income on line 17b.

For more information on "rollovers" of distributions into an IRA, get Publication 590, Tax Information on Individual Retirement Arrangements.

If you received a lump-sum distribution from a profit-sharing or retirement plan, report the ordinary income part on line 16 of Form 1040 and the capital gain part on Schedule D (Form 1040). Form 1099R, Statement for Recipients of Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements, shows the amount of the distribution. You may pay less tax on this distribution if you are eligible to use the special averaging method. (This method cannot be used for lump-sum distributions from IRA or HR-10 plans.) For more details, get Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

Beneficiaries—Death Benefit Exclusion

If you are the beneficiary of a decedent, you may be entitled to a death benefit exclusion of up to \$5,000 if either of the following applies:

- The decedent received no retirement pension or annuity payments, or
- The decedent received disability income payments that were not treated as pension or annuity income.

If you are entitled to this exclusion, add it to the cost of the pension or annuity. For details, get Publication 575.

Disability Pensions and Annuities

You may not have to pay tax on part or all of your disability payments if you meet certain tests about your age, date of retirement, whether you are permanently and totally disabled, etc.

For more information, get Form 2440, Disability Income Exclusion, and Publication 522, Disability Payments.

If you use Form 2440 or your disability payments are fully taxable, DO NOT USE lines 17a or 17b of Form 1040. Instead, report disability payments you are not treating as a pension or annuity on Form 1040, line 7, regardless of whether you can exclude any part of them on Form 2440.

Note: Also see Should You Make Estimated Tax Payments? on page 17.

Line 18

Rents, Royalties, Partnerships, Estates, Trusts, etc.

See the instructions for Schedule E. Enter the income or (loss) from Schedule E.

Line 19

Farm Income or (Loss)

See the instructions for Schedule F. Enter the income or (loss) from Schedule F.

Line 20

Unemployment Compensation

Unemployment compensation (insurance) you receive may be taxable under certain conditions.

You should receive a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1982, you should receive this statement by January 31, 1983.

Note: Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040, line 7.

If you received any unemployment compensation during 1982, please enter the total from Form(s) 1099-UC on line 20a. To see if any of the unemployment compensation is taxable, fill in the following worksheet.

Check only one box:

- A. Single—enter \$12,000 on line 8 below.
- B. Married filing a joint return—enter \$18,000 on line 8 below.
- C. Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 8 below.
- D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$12,000 on line 8 below.

- Total unemployment compensation from Form(s) 1099-UC
- If you received an overpayment of unemployment compensation in 1982 and repaid it in 1982, enter the repayment here. Also write "repayment" and the amount repaid in the margin of Form 1040 to the left of line 20a
- Subtract line 2 from line 1
- Enter the total of the amounts on Form 1040, lines 7, 8, 9c through 19, and 21 (do not include any unemployment compensation in this figure)
- Add lines 3 and 4
- Enter the total of the amounts shown on Form 1040, lines 23 through 28 and any write-in adjustments on line 31
- Subtract line 6 from line 5
- Enter:

(\$12,000 if you checked box A or D, or \$18,000 if you checked box B, or -0- if you checked box C)	+	line 5 result	=	line 20 result
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- Subtract line 8 from line 7. If zero or less, stop here and enter -0- on Form 1040, line 20b
- Enter one-half (50%) of the amount on line 9
- Taxable unemployment compensation. Enter the amount from line 3 or line 1c, whichever is smaller. Also enter on Form 1040, line 20b

Line 21

Other Income

Use line 21 to report any income you can't find a place for on your return or

other schedules. Also show the nature and source of the income.

Caution: Do not report any income from self-employment on line 21. If you do have any income from self-employment, you must use Schedule C or Schedule F. Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses should be added to the wages shown on line 7 unless they were already included in your W-2.

Examples of income to be reported on line 21 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference.

If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report.

- Repayment of medical expenses or other items such as real estate taxes that you deducted in an earlier year, if they reduced your tax.

- Amounts you recovered on bad debts that you deducted in an earlier year.

- Early withdrawals from an IRA of payments you deducted in an earlier year.

Net operating loss. If you had a net operating loss in an earlier year to carry forward to 1982, enter it as a minus figure on line 21. Attach a statement showing how you figured the amount. See Publication 536, Net Operating Losses and the At-Risk Limits, for more details.

Line 22

Total Income

Add the amounts in the column for line 7 through line 21. Enter the total on line 22.

Adjustments to Income

Line 23

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

You can take this deduction only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see Form 3903 for details. Use Form 3903 to figure the amount of moving expenses to show on line 23. If you moved outside the United States or its possessions, see Form 3903F.

If your employer paid for any part of the move, you must report that as income on Form 1040, line 7. Your employer should give you Form 4782 and include that amount in total wages, tips and other compensation on Form W-2.

Line 24

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work) and meals and lodging can be deducted on line 24 by using Form 2106 even if you do not itemize deductions on Schedule A. All other business expenses such as union or professional dues, tools, and uniforms can be deducted only if you itemize deductions on Schedule A. Outside salespersons should claim their business expenses on line 24 by using Form 2106. For details, get Publication 463, Travel, Entertainment, and Gift Expenses.

Line 25

Payments to an Individual Retirement Arrangement (IRA)

Use the following worksheet to figure your deduction for payments to an IRA (including those made under a Simplified Employee Pension (SEP) plan), Schedule C or F filers with a SEP and partners with a SEP take the deduction on line 25. You may include payments made on or before the due date of this return (including any extensions). Do not include 1982 payments made before the due date of your 1981 income tax return and deducted on your 1981 tax return. If both spouses work and both have IRAs, figure each spouse's deduction separately. Enter the total of the two deductions on line 25.

Also enter the number which identifies your situation in the code space on line 25. Failure to include the code will delay processing of your return.

One individual IRA	1
Two individuals IRAs (both spouses employed)	2
One individual IRA and one spousal IRA (only one spouse employed)	3
One SEP	4
Two SEPs	5
One individual IRA and one SEP	6

For more information, see Publication 590, Tax Information on Individual Retirement Arrangements.

Worksheet

1. (a) Amount paid to your IRA. (Do not include rollovers or your employer's SEP payments.)
- (b) Amount of any qualified employee contributions made to your employer's pension or profit-sharing plan
- (c) Add (a) and (b)
2. Your employer's SEP payments to your IRA
3. Amount paid to your non-working spouse's IRA. (Do not include rollovers.)
- (If you made excess payments in earlier years, you may be able to include them on line 9. See instructions for Form 5329, line 3.)
4. Wages and other earned income from Form 1040. (Do not include spouse's income and do not reduce your wages by losses from self-employment.)
5. Enter employer's SEP payments.
6. Subtract line 5 from line 4

Complete lines 7 and/or 8 below, whichever applies to you.

7. (a) Your IRA.—Enter the smallest of: \$2,000, line 4, or line 1(c)
- (b) IRA for your non-working spouse.—Enter the smallest of: \$2,000, line 4, or line 3
- (c) Total of (a) and (b) but not more than \$2,250
8. Simplified Employee Pension (SEP).—Enter the smallest of line 2, 15% of line 6, or \$15,000
9. Allowable deduction.—Add lines 7(c) and 8. Also enter on Form 1040, line 25

(If line 9 is smaller than your IRA contributions and you do not withdraw this excess payment before your return is due, you must file Form 5329 and pay the tax due.)

Line 26

Payments to a Keogh (H.R. 10) Retirement Plan

Caution:—You must have earnings from self-employment to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keogh (H.R. 10) plan and your SEP on line 26.

There are two types of Keogh (H.R. 10) retirement plans:

- **Defined-contribution plan.**—Under this type of plan, you are limited to 15% of your qualified earned income but not more than \$15,000.

- **Defined-benefit plan.**—The deduction for this type of plan is determined by the investment needed to fund a specific benefit at retirement age. Write "DB" on the line to the left of the amount if you have a defined-benefit plan.

For more details, get Publication 560, Tax Information on Self-Employed Retirement Plans.

Line 27

Penalty on Early Withdrawal of Savings

The Form 1099-INT or 1099-ASC given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form 1040, line 8.)

Line 28

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 29

Deduction for a Married Couple When Both Work

For 1982 you can claim a deduction if:

- you are married filing a joint return,
 - both you and your spouse have Qualified Earned Income, and
 - you do not exclude income earned abroad or in U.S. possessions or claim the foreign housing deduction.
- Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It also includes income earned from self-employment.

Caution: Do not consider community property laws in figuring your earned income.

Complete Schedule W (Form 1040) to figure your deduction.

Line 30

Disability Income Exclusion

This exclusion is for persons who are retired on permanent and total disability. You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1982.
- You were under age 65 on December 31, 1982.
- You were permanently and totally disabled—
 - a. when you retired, or
 - b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

Use Form 2440, Disability Income Exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

Note: Be sure to include the full amount of your disability pension on Form 1040, line 7.

Other Adjustments

If you can claim any one of the following adjustments, include it in the total on line 31. Be sure to identify it on the dotted line next to the total and show the amount.

Foreign Housing Deduction.—If you have income earned abroad and you claim a deduction for foreign housing expenses on Form 2555, enter your deduction on line 31. Write "Deduction from Form 2555" in the space to the left of the total.

Forestation/Reforestation Amortization.—If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C or Schedule F for this activity, enter your deduction on line 31. Write "Reforestation" in the space to the left of the total.

Repayment of Sub-pay under the Trade Act of 1974.—If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, enter the amount you repaid in 1982. Write

"Sub-pay TRA" in the space to the left of the total. Or, you may be able to claim a credit against your tax instead. See Publication 525, Taxable and Nontaxable Income, for more details.

Line 31

Total Adjustments

Add lines 23 through 30. Include any of the amounts you wrote in to the left of this total. Enter the total on this line.

Line 32

Adjusted Gross Income

Subtract line 31 from line 22. If line 32 is less than \$10,000, you may be eligible to claim the Earned Income Credit. Please see the instructions for line 62 on page 15.

If line 32 is less than zero (0), you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form 1045.

For more information, please get Publication 536, Net Operating Losses and the At-Risk Limits.

Tax Computation

Line 33

Enter the amount from line 32.

Line 34a

You will fall into one of the three classes below:

- You MUST itemize deductions, or
- You choose to itemize, or
- You do not itemize.

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more. Generally, this means that you must complete Schedule A and the worksheet on this page.

There are two exceptions to this rule:

1. You don't have to itemize or complete Schedule A or the worksheet if you have earned income* of \$2,300 or more if single (\$1,700 or more if married filing a separate return). Enter zero (0) on line 34a and go on to line 34b.

2. You don't have to itemize and use Schedule A if you know that your earned income* is more than your itemized deductions. In this case go directly to the worksheet on this page after completing line 33 of Form 1040. Enter your earned income on line 3 of the worksheet in the next column.

Note: If your unearned income is less than \$1,000, you don't have to use Schedule A or the worksheet.—enter zero (0) on line 34a and go on to line 34b.

In any case, be sure to check the box below line 34a.

B. You are married, filing a separate return, and your spouse itemizes. (There is an exception to this rule: You don't have to itemize if your spouse is described

in item A above and enters earned income* instead of itemized deductions when completing the worksheet below.) C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1982, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1982 and you and your spouse agree to be taxed on your combined worldwide income.

After you've completed Schedule A:

a. If Schedule A, line 29, is more than line 28, do not fill in Form 1040, line 34a. Go to the worksheet below instead and complete it to figure the amount to enter on Form 1040, line 35.

b. If Schedule A, line 28, is more than line 29, enter the amount from Schedule A, line 30, on Form 1040, line 34a.

Worksheet

1. Enter the amount from Form 1040, line 33

2. If you checked Form 1040, Filing Status Box:

2 or 5, enter \$3,400

1 or 4, enter \$2,300

3, enter \$1,700

3. Enter the amount from Schedule A, line 28 (or earned income, if more)

Caution: If you can be claimed as a dependent on your parents' return, see A on this page. Be sure you check the box below line 34a of Form 1040.

4. Subtract line 3 from line 2

5. Add lines 1 and 4. Enter here and on Form 1040, line 35. (Leave Form 1040, lines 34a and 34b blank. Disregard the instruction to subtract line 34a or 34b from line 33. Follow the rest of the instructions for Form 1040, line 35)

The example below may help you to complete this worksheet.

Example.—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 33, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is

*Earned income is income you receive for personal services you have performed. It includes wages, salaries, tips, and professional fees.

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than \$2,300, he must use the worksheet. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 and his earned income on line 3. He completes the worksheet as shown below and enters the total of \$4,800 on Form 1040, line 35. He then completes his return using the instructions that follow.

1 Adjusted gross income . . .	\$4,000
2 Zero bracket amount for a single individual . . .	\$2,300
3 Earned income . . .	1,500
4 Subtract line 3 from line 2 . . .	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 35 . . .	\$4,800

Note: If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than \$3,400.
- Married and filing a separate return, and your itemized deductions are more than \$1,700.
- Single, or a Head of household, and your itemized deductions are more than \$2,300.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 30, on Form 1040, line 34a.

Caution: Certain taxpayers must itemize even though their itemized deductions are less than the amount shown here for their filing status. See "You MUST Itemize Deductions" on page 12.

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 34a unless you MUST itemize as described on page 12.

Line 34b

Deduction for Charitable Contributions
For 1982, you may deduct part of your charitable contributions even if you do not itemize your deductions. Your deduction is limited to 25% of your first \$100 (\$50 if married filing separately) of contributions to qualified organizations. Therefore, you can deduct up to \$25 (\$12.50 on a separate return) on line 34b.

Include what you gave to, or for the use of, a qualified organization. Examples of qualified organizations are: churches, United Way, and nonprofit schools and hospitals.

Contributions can be cash (including checks and money orders), property, or out-of-pocket expenses paid to do volunteer work for a qualified organization.

For more details on what qualifies as a charitable contribution, see the instructions for contributions on page 19.
Use the worksheet below to figure your deduction.

Charitable Contributions Worksheet

1. Cash contributions (including checks, money orders, receipts, or other written evidence) . . .	
2. Other contributions . . .	
3. Total. Add lines 1 and 2 . . .	
4. Multiply the amount on line 3 by 25% (.25) . . .	x .25
5. Enter here and on Form 1040, line 34b BUT NOT MORE THAN \$25 (\$12.50 if married filing separately)	

Line 35

Subtract line 34a or 34b from line 33. Remember—if you completed the worksheet on page 12, the amount on line 35 will be the amount from line 5 of that worksheet (and line 35 will be more than line 33).

Line 36

Exemptions
Multiply \$1,000 by the total number of exemptions you claimed on line 6e.

Line 37

Taxable Income
Subtract line 36 from line 35.

Line 38

Tax
To figure your tax, you will use one of the following methods. Read the conditions below to see which you should use.

Tax Rate Schedules

You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more.

Also use the Tax Rate Schedules if you figure your tax using:

Income Averaging, Schedule G.—You may pay less tax by using this method if there has been a large increase in your income this year. In some cases you may benefit even if your 1982 income did not increase substantially. This will depend on the amount of your taxable incomes in the four base years (1978–1981). Get Schedule G to see if you qualify. Also see Publication 506, Income Averaging, for more details and a filled-in sample Schedule G.

Tax Table

If none of the above conditions apply to you, you MUST use the Tax Table to find your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

There is an example at the beginning of the table to help you find the correct tax.

Note: The allowance for the zero bracket amount and the tax rate reduction have already been built into both the Tax Table and the Tax Rate Schedules for you.

Line 39

Additional Taxes

Use this line to report any of the additional taxes listed below. Check the box(es) on line 39 for the taxes that apply to you.

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10-Year Averaging Method.

Section 72 penalty taxes. If you are or were an owner-employee and received income from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. Or, if you were an employee, made any deductible contributions to your employer's qualified plan, and received income from a premature distribution, you may have to pay a penalty tax. These penalties are in addition to the regular income tax. (Note: Only the credits on lines 41, 44, 45, and 47 can be used to reduce these taxes. Attach a separate sheet, showing how you applied any of these credits.) See Publication 560, Tax Information on Self-Employed Retirement Plans, for more details.

Line 35

Remember—if you completed the worksheet on page 12, the amount on line 35 will be the amount from line 5 of that worksheet (and line 35 will be more than line 33).

Residence Credit Recapture. If you claimed the credit for a new residence in 1975, and sold it in 1978, you may have to repay the credit in 1982. See Publication 523, Tax Information on Selling Your Home, for more details. If you must repay the credit in 1982, include it in your total for line 39. On the dotted line next to this total, please write "Residence Credit Recapture" and show the amount.

Line 40

Total
Add lines 38 and 39. Enter the total on line 40.

Credits

Line 41

Credit for the Elderly
You may be able to take this credit and reduce your tax if you are:

- Age 65 or over, or
- Under age 65 and retired under a public retirement system.

For more information, please see the instructions for Schedules R & RP. Enter the credit on this line.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 3 and 4.

Line 42

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

Line 43

Investment Credit

You are allowed a credit for investing in certain types of trade or business property. Use Form 3468 to figure the amount of any credit. Enter the credit from Form 3468 on this line.

Line 44

Partial Credit for Political Contributions

You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials.

Caution: Do not take this credit for the \$1 or \$2 you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of this total on line 44, but do not enter more than the smaller of the following:

- a. \$50 (\$100 if you are married and filing a joint return), or
- b. The amount on line 40 reduced by the credits on lines 41, 42, and 43.

For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns.

Line 45

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 45 for payments you made for child and disabled dependent care while you (and your spouse if you are married) worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself.

Please see Form 2441 for more information, including special rules for divorced or separated taxpayers and certain employment taxes for which you may be liable.

Line 46

Jobs Credit

Business employers who hire individuals who are members of special targeted groups may qualify for this credit.

Please get Form 5884 and Publication 906, Jobs and Research Credits, for more information. Also see the instructions for Form 5884 if you have a WIN credit or a WIN credit carryover.

Line 47

Residential Energy Credit

Generally, if you installed energy saving items in your principal residence during 1982, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax.

Form 5695, Residential Energy Credit, tells you which energy saving items qualify and how to take the credit. Also, see Publication 903, Energy Credits for Individuals, for more information.

Line 48

Other Credits

Alcohol Fuel Credit

You may be able to take a credit for alcohol used as fuel. This applies to straight alcohol you sell at retail or use as fuel in your trade or business. It also applies to an alcohol mixture you sell or use as fuel in your trade or business. Use Form 6478 to figure the credit. Please write "Alcohol Fuel Credit" in the space provided and show the amount on line 48.

Credit for Fuel from a Nonconventional Source

A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See I.R. Code section 44D for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit.

Please write "FNS" in the space provided and show the amount on line 48.

Credit for Increasing Research Activities

You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Generally, the credit is 25% of the increased research expenses after June 30, 1981. Use Form 6765 to figure the credit. Please write "Research" and show the amount on line 48.

Line 49

Total Credits

Add lines 41 through 48. Enter the total on this line.

Line 50

Balance

Subtract line 49 from line 40 and enter the result on this line. If the amount is less than zero, enter zero.

Other Taxes

Line 51

Self-Employment Tax

If you had self-employment income in 1982, and earned under \$32,400 in wages from which social security tax (FICA) or RRTA tax was withheld, you may have to pay self-employment tax. Please see Schedule SE and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 14.

Line 52

Minimum Tax

You may be liable for minimum tax if you have any of the following tax preference items:

- accelerated depreciation;
- amortization;
- reserves for bad debts of financial institutions;
- depletion; and
- intangible drilling costs.

Attach Form 4625 and enter the tax, if any, on this line if you have:

- items of tax preference of more than \$10,000 (\$5,000 if married filing a separate return) even if there is no minimum tax; or
- any minimum tax liability deferred from an earlier tax year.

See Form 4625 for more information.

Line 53

Alternative Minimum Tax

You may be liable for the alternative minimum tax if you have:

- tax preference items for adjusted itemized deductions; or a capital gain deduction;
- an entry on Schedule D, line 9a, and credits on Form 1040, line 49; or
- nonbusiness credits for investment credit, WIN credit, or jobs credit.

In general, you have adjusted itemized deductions if your itemized deductions exceed 60% of your adjusted gross income.

Get Form 6251 to see if you are liable for this tax.

Get Form 6251 to see if you are liable for this tax.

Line 54

Tax from Recapture of Investment Credit

You may owe this tax if you disposed of investment credit property before the end of its useful life or recovery period.

See Form 4255 for details. Enter any tax from Form 4255 on this line.

You may also need Form 4255 if you disposed of more than one-third of your interest in a partnership or small business corporation.

Line 55

Social Security (FICA) Tax on Tip Income Not Reported to Employer

If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 55, enter the tax and next to it, write "RRTA" in the margin.

Be sure all your tips are included as income on Form 1040, line 7.

Line 56

Uncollected Employee FICA and RRTA Tax on Tips

If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 56.

Line 57

Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), including an IRA under a SEP, add any taxes from Form 5329. Enter the total taxes on line 57.

Line 58

Advance Earned Income Credit (EIC) Payments

Enter the total of the advance earned income credit payments as shown on your Forms W-2. (The amount of earned income credit to which you are actually entitled will be figured in the worksheet to the right and entered later on line 62.)

Line 59

Total Tax
Add lines 50 through 58. Put the total on line 59.

Payments

Line 60

Total Federal Income Tax Withheld
Add the amounts shown as Federal income tax withheld on your Forms W-2, W-2G, and W-2P. Enter the total on this line.

Line 61

1982 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1982. Include any overpayment from your 1981 return that you applied to your 1982 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns.

If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

Divorced taxpayers.—If you were divorced during 1982, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the social security numbers, write "DIV."

If you were divorced and remarried in 1982, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Line 62

Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under \$10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$500.

To see if you can take the Earned Income Credit, answer the questions below.

- | | | |
|---|--------------------------|--------------------------|
| 1. Is the amount you listed on Form 1040, line 33, less than \$10,000? | Yes | No |
| 2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on page 16)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you have a child (see Note 1 below) who lived with you in the same principal residence in the U.S. during all of 1982? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If you checked Filing Status box 2 or box 5 on Form 1040, did you claim your child as a dependent on Form 1040, line 6c? OR If you checked Filing Status box 4 on Form 1040 and your child was married for 1982, did you claim that child as a dependent on Form 1040, line 6c? OR If you checked Filing Status box 4 on Form 1040 and your child was unmarried for 1982, did you enter that child's name on Form 1040, line 4 (or 6c if you claimed that child as a dependent)? | <input type="checkbox"/> | <input type="checkbox"/> |

Note 1—For this purpose, the word child means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered **NO** to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead write "NO" on line 62 of Form 1040.

If you answered **YES** to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

Note 2—If you expect to answer **YES** to all of the above questions for 1983 and want to receive advance payments of the credit, file Form W-5 with your employer.

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

1. Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable. Include disability pensions but do not include other pensions or annuities.	\$	
2. If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 9. If you have self-employment income that you reported on line 1 above, do not include it here. (Clergy and religious workers, see Publication 517)	\$	
3. Earned income. Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If the amount on line 3 is \$0 or less, do not complete the rest of this worksheet; you cannot take the credit. If it is more than zero, complete 4 and either 5 or 6 below.	\$	
4. Adjusted gross income. Enter the amount from Form 1040, line 33.	\$	
5. If line 4 above is \$6,000 or less, use the amount from line 3 above to find your credit in the table on page 41. Enter the credit here and on Form 1040, line 62.	\$	
6. If line 4 above is over \$6,000:		
a. First find the amount from line 3 above in the table on page 41 and enter the credit for that amount here. \$	\$	
b. Then find the amount from line 4 in the table and enter the credit for that amount here. \$	\$	
c. Enter the amount from line 6a or 6b, whichever is smaller, here and on Form 1040, line 62.	\$	

Do NOT file this worksheet with your return—Keep it for your tax records

What Is Earned Income?

In most cases, you had earned income if you worked last year.

Earned income includes:

- wages, salaries, and tips.
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet—

- a. Housing allowance (or rental value of a parsonage) for members of the clergy.
- b. Meals and lodging.
- c. Disability pensions that qualify for exclusion on Form 2440.
- earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 9.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the credit if:

- your income is \$10,000 or more; or
- you are single (Filing Status Box 1); or
- you are married filing a separate return (Filing Status Box 3); or
- you file Form 2555 to exclude income earned overseas or claim the housing deduction; or
- you file Form 4563 to exclude income earned from sources in U.S. possessions.

If you can't take the credit, enter on line 62 the credit from line 5 or line 6c of this worksheet, whichever applies.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 3 and 4.

Line 63

Amount Paid with Form 4868 (Extension of Time to File)

If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with that form. Also include any amounts paid with Form 2688.

Line 64

Excess FICA and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1982 who together paid you more than \$32,400 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take credit for it against your income tax.

If you are filing a joint return, you must figure this separately for you and your spouse.

If you worked for two or more railroad employers, see your employer for information on how to figure your excess RRTA tax. Do not use this worksheet.

Please follow the steps below to see if you can take credit.

- Step 1.** Add all FICA tax withheld (but not more than \$2,170.80 for each employer). * Enter total here. \$
- Step 2.** From Form 1040, line 56, enter all uncollected FICA tax on tips, if any.
- Step 3.** Add 1 and 2 above.
- Step 4.** Less, -2,170.80

Step 5. Subtract 4 from 3. Enter this amount on line 64. \$

***Note:** If any one employer withheld more than \$2,170.80, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.

Line 65

Credit for Federal Tax on Special Fuels and Oils

If you can take a credit for tax on gasoline, special fuels, and lubricating oils used in your business (including qualified taxi cabs), please attach Form 4136. Enter the credit on line 65.

Line 66

Regulated Investment Company Credit
Enter on this line the total amount of the credit from Form 2439. Be sure to attach Copy B of Form 2439.

Overpaid Windfall Profit Tax

You may be allowed credit for overpaid windfall profit tax. Use Form 6249 to figure the overpayment. Include this amount in your total for line 67. On the dotted line next to this total, please write "Overpaid Windfall Profit Tax" and show the amount.

Line 67

Total
Add lines 60 through 66. Include any Overpaid Windfall Profit Tax. Enter the total on line 67.

Refund or Amount You Owe

Line 68

Amount Overpaid (If line 67 is larger than line 59)

Subtract line 59 from line 67. You can choose to have all, or part, of this amount refunded to you (line 69). The remainder if any, can be applied to your estimated tax for 1983 (line 70). If line 68 is under \$1, we will send you a refund only on written request.

Line 69

Refund

Enter the amount from line 68 that you want refunded to you. If your refund is large, you may want to have less income tax withheld from your pay. See the instructions on page 17 for Income Tax Withholding for 1983.

Line 70

Applied to 1983 Estimated Tax

Subtract line 69 from line 68. This is the amount that will be applied to your estimated tax for 1983. Enter this amount on line 70.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

Line 71

Amount You Owe (If line 59 is larger than line 67)

Subtract line 69 from line 59. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number and "1982 Form 1040" on it. If line 71 is under \$1, you do not have to pay.

In most cases, people 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 you and your spouse worked.

If you do owe tax for 1982, you may want to increase the amount of income tax withheld from your pay. Otherwise, you may be required to make estimated tax payments. See the instructions on page 17 for Income Tax Withholding for 1983 and Should You Make Estimated Tax Payments?

Underpayment of Estimated Tax

If line 71 is \$200 or more and more than 20% of the tax shown on your return, or you underpaid your 1982 estimated tax liability for any payment period, you may owe a penalty. Get Form 2210 (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions to the penalty. Please attach that form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box below line 71. If you owe a penalty, show the amount in the space below line 71.

If you owe tax, add the penalty amount to the tax due and show the total on line 71. Or, if you are due a refund, subtract the penalty amount from the overpayment you show on line 68.

Now continue with step 6 below

Step 6

Check your return to make sure it is correct.

Step 7

Sign and date your return.

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Step 8

Did you have someone else prepare your return?

If you fill in your own return, the Paid Preparer's space should remain blank. If someone prepares your return and does not charge you, that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. They should see Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, for more details.

Step 9

Attachments

Attach the first copy or Copy B of Forms W-2, W-2G, and W-2P to the front of Form 1040. Attach schedules and forms in "sequence number" order. The number is just below the year in the upper right corner.

If you need more space on forms or schedules, attach separate sheets and use the same arrangement as the printed forms. But show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to attach your payment to the front of Form 1040.

Reminders

Penalties and Interest

a. **Interest.** Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted.

b. **Late Filing of Return.** The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return. If your return is more than 60 days late, the penalty will not be less than \$100 or 100% of the balance of tax due on your return, whichever is less.

c. **Late Payment of Tax.** The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a

return. It also applies to any additional tax shown on a bill that is not paid within 10 days after the date of the bill. This penalty is in addition to interest charges on late payments.

Note: If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in Amount You Owe on line 71.

Income Tax Withholding for 1983

If the amount you overpaid (line 68) or the amount you owe IRS (line 71) is large, please see your payroll office. Ask about filling out a new Form W-4 to change the amount of income tax to be withheld from your wages. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding such as capital gains.

If the amount you owe IRS is large, you may have to make estimated tax payments for 1983. See Should You Make Estimated Tax Payments?, below.

Or, if you got a large refund, get a copy of Form W-4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W-4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding.

For more details, see your employer or get Publication 505, Tax Withholding and Estimated Tax.

Should You Make Estimated Tax Payments?

In general, you do not have to make estimated tax payments if you expect that your 1983 Form 1040 will show a tax refund, or a tax balance due IRS of less than \$300. If your total estimated tax is \$300 or more, please get Form 1040-ES. It contains a worksheet that you can use to see if you have to make estimated tax payments.

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Be sure to include your social security number in any correspondence with the IRS.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the

date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the original or replacement property. For more details, get Publication 552, Recordkeeping for Individuals and a List of Tax Publications.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the Form 1040, 1040A, or 1040EZ you already filed.

If your Federal return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

Instructions for Schedule A Itemized Deductions

Purpose

Some taxpayers must itemize their deductions and some should itemize because they will save money. See You MUST Itemize Deductions and You Choose to Itemize on pages 12 and 13.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

If your deductions are more than 60% of the amount on Form 1040, line 33, you may be liable for the alternative minimum tax. See the instructions for line 53 on page 14 for more information.

Lines 1 through 10

Medical and Dental Expenses

Before you can figure your total deduction for medical expenses, you must complete your Form 1040 through line 33.

Only that part of your medical and dental expense that is more than 3% of your adjusted gross income on Form 1040, line 33, is deductible.

However, you may deduct one-half of your medical and dental insurance premiums, up to a maximum of \$150, without reducing that amount by 3% of your adjusted gross income. Include amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance. On line 4 show total insurance

premiums you paid. Show half of your premiums, up to \$150, on line 9. You can deduct the amount on line 9, even if you had no other medical expenses.

Only medicine and drug costs that are more than 1% of Form 1040, line 33, are deductible as medical expenses, subject to the 3% limitation.

Lines 1 through 10 of Schedule A explain how to deduct your medical and dental expenses. When you figure them, you can include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you list on your return.
- Any person that you could have listed as a dependent on your return if that person had not received \$1,000 or more of gross income or had not filed a joint return.

Example.—You gave more than half of your mother's support but cannot list her as a dependent because she received \$1,000 of wages during 1982. If part of your support was the payment of her medical bills, you can include that part in your medical expenses.

You should include all amounts you paid during 1982, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer.

Note: You need only list the medical expenses on line 5c and enter one total.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Medicine, drugs, birth control pills, vaccines, and vitamins your doctor told you to take.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 9 cents a mile. Add parking and tolls to the amount you claim under either method.

Examples of Medical and Dental Payments You CANNOT Deduct

You cannot deduct the following:

- The basic cost of Medicare insurance (Medicare A).

Note: If you are 65 or over and not entitled to Social Security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.

- Life insurance or income protection policies.
- The 1.3% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child care credit; see Form 2441.)
- Illegal operations or drugs.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs.

Publication 502, Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and those that can't. It also explains when you can deduct capital expenditures and special care for handicapped persons.

Lines 11 through 15

Taxes

Taxes You CAN Deduct

- State and local income taxes (line 11)

Include on this line State and local income taxes that were withheld from your salary and any estimated payment made. Also include payments you made in 1982 on a tax for a prior year. If you received a refund of (or credit for) prior year taxes in 1982, see the instructions for Form 1040, line 10. Do not reduce your itemized deductions by this amount.

- Real estate taxes (line 12)

Include taxes that you paid on property you own that was not used for business. Publication 530, Tax Information for Homeowners, and Publication 588, Condominiums, Cooperative Apartments, and Homeowners Associations, explain the deductions homeowners can take.

If you pay your real estate taxes as part of your mortgage payments, do not take a deduction for that amount. Deduct the taxes in the year the mortgage company actually paid them to the taxing authority.

- General sales taxes (line 13)

The Optional State Sales Tax Tables show how much you can deduct for your income and family size if you did not keep detailed records. You can add to the sales tax table amount the general sales tax you paid if you bought

—A car, motorcycle, motor home, or truck. (Note: Vermont (before 7/1/82) charged a higher sales tax for these than it did for other items. Figure how much tax you would have paid at the general sales tax rate and add only that amount to the sales tax table amount.)

—A boat, plane, home (including mobile or prefabricated) or materials to build a new home if:

1. The tax rate was the same as the general sales tax rate, and
2. Your sales receipt or contract shows how much tax was imposed on you and paid by you.

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount on line 13a. Separately show the sales tax you paid on any motor vehicle you bought during 1982 on line 13b. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

The sales tax tables include income through \$40,000. When you figure your income, count all available income. This includes the amount on Form 1040, line 33, plus most amounts you received that are not taxed. The instructions at the top of the first page of the table give steps to help you figure your deduction.

If your available income was more than \$40,000, see the following example. **Example.**—Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is \$56,025.

Using the table for Virginia, they find the deduction for their family size (4) with income between \$38,001 and \$40,000. This amount is \$355.

For each \$5,000 or part of \$5,000 in excess of \$40,000, the deduction is increased by the amount on the \$40,001–\$100,000 line for their family size. This amount is \$18. The Greens' available income exceeds \$40,000 by 4 units of \$5,000 (or parts of \$5,000). So, they increase their sales tax deduction by (\$18×4) = \$72.

Their total sales tax deduction is (\$356 + \$72) = \$428. The Greens then compare this figure to the amount their receipts show they actually paid for sales tax. The Greens enter the larger figure on Schedule A, line 13a.

- Personal property taxes and other taxes (line 14)

If you had any deductible tax not listed on Schedule A, lines 11 through 13b (such as personal property or foreign income tax), you need only list the tax on line 14 and enter one total.

Personal property tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you can deduct only the part based on value.

If you paid tax to a foreign country or U.S. possession, you may want to list it as a credit instead of a deduction. Please see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens.

Taxes You CANNOT Deduct

- Federal income tax.
- Social security tax (FICA).
- Railroad retirement tax (RTTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes. (However, see Miscellaneous Deductions on page 20.)
- Certain State and local taxes, including:
 - a. Tax on gasoline.
 - b. Car inspection fees.
 - c. Tax on liquor, beer, wine, cigarettes, and tobacco.
 - d. Assessments for sidewalks or other improvements to your property.
 - e. Taxes paid for your business or profession. (Use Schedule C, E, or F of Form 1040 to deduct these business taxes.)
 - f. Tax you paid for someone else.
 - g. License fees (marriage, driver's, dog, hunting, etc.).

Lines 16a through 19

Interest Expense

You should show on Schedule A Interest on nonbusiness items only.

In general, a cash basis taxpayer who in 1982 paid interest that includes amounts that apply to any period after 1982 can deduct only the amount that applies for 1982.

Interest Expense You CAN Deduct

Include the interest you paid on—

- Your home mortgage (lines 16a and 16b). Report home mortgage interest paid to financial institutions on line 16a. Report home mortgage interest paid to individuals on line 16b. Also list this person's name and address.
- Bank and other general purpose credit cards. Deduct the finance charge as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. (line 17).
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 17).
- Your personal note for money you borrowed from a bank, a credit union, or another person (line 18).
- Loans on life insurance if you paid the interest in cash (line 18).
- Installment contracts on personal property, such as cars and televisions.
- Taxes you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under Taxes (lines 11 through 15 of this schedule).
- Loans on investment property. Report the nonbusiness part of interest on these loans on line 18. (If your total investment

interest on investment debts created after 1969 is more than \$10,000 (\$5,000 if married filing a separate return), you may have to complete Form 4952, Investment Interest Expense Deduction, to figure your correct deduction. Also see Publication 550, Investment Income and Expenses.)
Note: You need only list the interest expenses on line 18 and enter one total.

Interest Expense You CANNOT Deduct

- Do not include the interest you paid for—
- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is excluded on line 6 of Schedule B (Form 1040).
 - A loan on life insurance if the interest is added to the loan and you report on the cash basis.
 - A debt to buy a single-premium life insurance or endowment contract.
 - Any kind of business transaction. Use Schedule C, E, or F to report business interest expenses.

For more information, please get Publication 545, Interest Expense.

Lines 20 through 23

Contributions

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
 - Fraternal orders, if the gifts will be used for the purposes listed above.
 - Veterans' and certain cultural groups.
 - Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
 - Federal, State, and local governments if the gifts are solely for public purposes.
- If you contributed to a charitable organization and also received a benefit from it, you can deduct only the amount that is more than the benefit you received.
- If you do not know whether you can deduct what you gave to an organization, check with that organization or with IRS.

Contributions You CAN Deduct

Contributions can be in cash (including checks and money orders), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, you can take 9 cents a mile or the actual cost of

gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

Line 20a. Enter on line 20a all of your cash contributions except those that total \$3,000 or more to any one organization.

Line 20b. Enter on line 20b cash contributions totaling \$3,000 or more to any one organization. Show to whom and how much you gave.

Line 21. If you gave property, state the kind of property you gave and the name of the organization you gave it to. Include the date you gave it, show how you figured its value at the time you gave it, and state whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal, attach a signed copy of it for gifts for which you claim a deduction of over \$200. For gifts valued at over \$200, also attach a statement showing:

- a. The address of the organization.
- b. A description of the property.
- c. Any conditions attached to the gift.
- d. How you got the property.
- e. The cost or other basis of the property if:

1. You owned it less than 5 years, or
2. You must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.

f. How you figured your deduction if you chose to reduce your deduction for contributions of capital gain property.

g. If the gift was a "qualified conservation contribution" under section 170(h), also include the fair market value of the underlying property before and after the gift, the type of legal interest donated, and describe the conservation purpose furthered by the gift.

If you give used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

Special rules apply if your contributions are more than 20% of Form 1040, line 33. If you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.

For additional information, please get Publication 526, Charitable Contributions.

Contributions You CANNOT Deduct

- Political contributions (but see instructions for Form 1040, line 44).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).

• Gifts to:

- a. Individuals.
- b. Foreign organizations.
- c. Groups that are run for personal profit.
- d. Groups whose purpose is to lobby for changes in the law.
- e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Lines 24 through 27

Casualty and Theft Losses and Miscellaneous Deductions

Casualty and Theft Losses

Use line 24 to report casualty or theft loss(es) of property that is not trade, business, or income-producing property. Complete Form 4684, Casualties and Thefts, to figure your loss. Enter on line 24 of Schedule A the amount of loss from Form 4684; Attach Form 4684.

Losses You CAN Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

Losses You CANNOT Deduct

- Money or property misplaced or lost.
 - Breakage of china, glassware, furniture, and similar items under normal conditions.
 - Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.
- Use line 26 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get Publication 547, Tax Information on Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Miscellaneous Expenses You CAN Deduct

Business Use of Home. You can deduct expenses for business use of part of your home only if you use that part exclusively and continuously in your work and for the convenience of your employer. See Publication 587, Business Use of Your Home, for detailed information.

Educational Expenses. Generally, you can deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In general, you can also deduct the cost of maintaining or improving skills you must have in your present position.

You cannot deduct some educational expenses. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job. Also, do not deduct expenses that were repaid to you.

You must complete and attach Form 2106, Employee Business Expenses, if you deduct educational expenses.

For more details, see Publication 508, Educational Expenses.

Gambling Losses. You can deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 21.

Income in Respect of a Decedent. You can deduct the Federal estate tax at-

tributable to income in respect of a decedent that is ordinary income.

Employee Expenses. Examples of the expenses you can deduct (if you were not reimbursed for them) are:

- Union and professional dues (line 25a).
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you cannot usually wear away from work.
- Protective clothing, such as hard hats and safety shoes.
- Physical examinations your employer said you must have.

- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to get a new job in your present trade or profession.

Note: You may not have to complete Form 2106 if you paid or incurred any employee business expenses other than reimbursed expenses, travel and transportation expenses, and outside salesperson's expenses. See Form 2106 for details.

Expenses of Producing Income. You can deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are:

- Tax return preparation fees (line 25b).
- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g. trust accounts) fees.

Qualified Adoption Expenses. You may be able to deduct up to \$1,500 of qualified adoption expenses you paid to adopt a child with "special needs."

A child with special needs is one who is eligible to receive payments under the Social Security Act adoption assistance program. The payments can be made if there is a specific factor, such as a medical condition that makes the child difficult to adopt without adoption assistance.

Note: You need only list the miscellaneous expenses on line 26 and enter one total.

Miscellaneous Expenses You CANNOT Deduct

- Expenses you cannot deduct include:
 - Political contributions (but see instructions for Form 1040, line 44).
 - Legal fees for personal matters.
 - Lost or misplaced cash or property.
 - Expenses for meals during regular or extra work hours.
 - The cost of entertaining friends.
 - Expenses of going to or from work.
 - Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
 - Fines and penalties.
 - Expenses of producing tax-exempt income.

For more details on miscellaneous expenses, get Publication 529, Miscellaneous Deductions.

Lines 28 through 30

Summary of Itemized Deductions

Line 28

Add lines 10, 15, 19, 23, and 27, and

write the total on line 28. Write the amount for your filing status on line 29.

Line 30

If line 28 is more than line 29, subtract line 29 from line 28 and enter the difference on Schedule A, line 30, and on Form 1040, line 34a.

Note: You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 29 has been built into the Tax Table and Tax Rate Schedules for you.

If line 29 is more than line 28, write zero on Schedule A, line 30, and on Form 1040, line 34a, unless you are required to itemize deductions (see page 12 for You MUST Itemize Deductions). If you MUST itemize deductions, write TC on line 30 of Schedule A and see the instructions for line 34a on page 12.

Instructions for Schedule B Interest and Dividend Income

Purpose

Use Schedule B to list interest and dividend income. Part III of the schedule asks you to answer questions about foreign accounts and trusts. You must use Schedule B if you are filing Form 1040 and:

- Had more than \$400 in interest.
- Had any interest from an All-Savers Certificate.
- Had more than \$400 in dividends.
- Elect to exclude qualified reinvested dividends from a qualified public utility.
- Had a foreign account, or
- Were a grantor of, or transferor to, a foreign trust.

Please follow the instructions below.

Part I

Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 8.

The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400 or you had any interest from an All-Savers Certificate, fill in Part I. Also, fill in Part III of this schedule if the total interest is over \$400.

Line 1

Report on line 1 the interest portion of any payments you received from an individual, based on a take-back mortgage or other form of seller financing that resulted from the sale of your home or other property. Show the payer's name and the amount of interest.

Line 2

Report on line 2 all interest (other than seller-financed mortgage interest and interest from an All-Savers Certificate) that you received or that was credited to your

account so you could withdraw it. List each payer's name and show the amount of income.

Report interest from an All-Savers Certificate on line 4. However, if you redeemed an All-Savers Certificate before its maturity, report any interest received on that certificate on line 2; you cannot exclude this interest.

Line 3

Add up all the interest and show it on this line except as noted below in Nominee and Accrued Interest.

Nominee and Accrued Interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller.

Include on line 2 interest you received as a nominee (interest received in your name for someone else) or as a purchaser of a bond with accrued interest. Several lines above line 3, put a subtotal of all interest income listed on line 2. Below this subtotal, write "Nominee Distribution" or "Accrued Interest" as appropriate and show the interest amounts you paid to others. Subtract these amounts from the subtotal and write the result on line 3.

Note: If you received interest as a nominee for the actual owner, give that person Form 1087-INT.

Line 4

Report interest from All-Savers Certificates (ASCs) on this line. List each payer's name and show the amount of income.

Early Redemptions. If you redeem any part of an ASC before its maturity, you may NOT exclude any interest received on that ASC. Instead, you must report the interest from that ASC on line 2.

If you redeem an ASC early, you must include in interest income in the year you redeem it any interest you received from that ASC and excluded in an earlier year.

If you use all or part of the certificate as collateral or security for a loan, you are treated as having redeemed the ASC.

Example.—You are single. In 1981 you bought an ASC and received \$250 of interest from it, which you excluded in 1981. In 1982 you redeemed this ASC before its maturity. Since you redeemed it early, you must include on line 2 of Schedule B the \$250 you excluded in 1981, as well as any additional interest you received from this ASC in 1982. However, if you buy another ASC, you can exclude up to \$1,000 of interest from the new ASC.

Line 5

Add up all the ASC interest on line 4 and write it on this line. Also write this amount on line A of the ASC exclusion worksheet below.

Line 6

Exclusion of Interest from All-Savers Certificates. You can exclude up to \$1,000 of ASC interest (\$2,000 on a joint return, regardless of which spouse received the income). This exclusion applies to the total of all interest received from all ASCs.

Note: On a joint return each spouse is treated as having claimed half the amount of the exclusion.

You must reduce the maximum amount of your exclusion by the amount of any ASC interest you excluded in an earlier year.

Use the worksheet below to figure your ASC exclusion.

- A. Write the amount from line 5, Schedule B
- B. Write \$1,000 (\$2,000 if a joint return)
- C. Amount of ASC interest excluded in 1981 (from line 1e of 1981 Schedule B (Form 1040) or on back of 1981 Form 1040A)
- D. Subtract line C from line B. This is your remaining ASC exclusion
- E. Compare amounts on line A and line D and write the smaller amount here and on Schedule B, line 6. This is your ASC exclusion for 1982

Caution: If you bought an ASC in 1981 and redeemed it in 1982 before its maturity, do NOT include on line C of the worksheet any interest received in 1981 from that ASC. See the instructions for line 4 under Early redemptions.

For more details, get Publication 550, Investment Income and Expenses.

Line 7

Subtract line 6 from line 5.

Line 8

Add lines 3 and 7. Write the total on line 8 and also on Form 1040, line 8.

Part II

Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 9a, on page 9.

The payer will usually send you a Form 1099-DIV or similar statement showing dividends you must report. If the total dividends are over \$400, or you elect to exclude qualified reinvested dividends from a qualified public utility, fill in Part II. If the total dividends are over \$400, also fill in Part III of this schedule.

Line 9

Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, Publication 564, Mutual Fund Distributions, may be helpful.

List the payer's name and show the amount of income. If the securities are held in a brokerage account, list the name of the brokerage firm as the payer. Be sure to include capital gain and non-taxable distributions on this line. They will be deducted on lines 11 and 12.

Nominees. List on line 9 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to others. Several lines above line 10, put a subtotal of all dividends listed on line 9. Below this subtotal write "Nominee Distribution" and show the amounts distributed. Subtract these distributions from the subtotal and write the result on line 10.

Note: If you received dividends as a nominee for the actual owner, give that person Form 1087-DIV.

Line 10

Add the amounts you listed on line 9 except as noted above in Nominees. Write the total on this line.

Line 11

If you listed any capital gain distributions on line 9, add those amounts. Write the total on this line.

Line 12

Write the total of your nontaxable distributions on this line.

Line 13

Dividend Reinvestment in Stock of Qualified Public Utilities
If you choose under a dividend reinvestment plan of a qualified public utility, to receive dividends in "qualified common stock," rather than in cash or other property, you may elect to exclude up to \$750 (\$1,500 on a joint return) of stock dividends distributed to you in 1982. This exclusion applies only to individuals. However, it does not apply to nonresident aliens, or persons owning more than 5% of the voting power or value of stock in the distributing corporation.

Caution: If you elect to exclude qualified reinvested dividends from a qualified public utility, you may NOT revoke the election without the consent of IRS.

Write on line 13 the amount you are excluding in 1982. On line 9, write "DIR" next to the payer's name to identify the dividend you are choosing to exclude from income.

Note: If you exclude the value of stock received in a qualified public utility reinvestment plan, your basis in the stock is zero. For more details, see Publication 550.

Line 14

Add lines 11, 12, and 13. Write the total on this line.

Line 15

Subtract line 14 from line 10. Write the total on line 15 and on Form 1040, line 9a. (Be sure to take your exclusion on line 9b.)

Part III

Foreign Accounts and Foreign Trusts

Fill in this part if you had more than \$400 of interest or dividend income; if you had a foreign financial account; or if you had a foreign grantor, or transferor to, a foreign trust.

Line 16. Check the Yes box if either 1 or 2 below applies to you.

1. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country. **Exception:** Check No if any of the following apply to you.

- The combined value of the accounts was \$1,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.

- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your employer's name; AND you do not have a personal financial interest in the account.
- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders if record; the account is in your employer's name; you do not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90-22.1 to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If you checked Yes on line 16, file Form 90-22.1 by June 30, 1983, with the Department of the Treasury at the address shown on the form. Form 90-22.1 is a tax return, so do not attach it to Form 1040 or file it with the IRS. But be sure to file your Form 1040 with the IRS.

You can get Form 90-22.1 from many IRS offices or by writing to the IRS forms distribution center for your State, as shown on the inside back cover.

Line 17. Check the Yes box if you were a grantor of, or a transferor to, a foreign trust that existed during the tax year.

Instructions for Schedule D Capital Gains and Losses

Purpose

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" below.

In the following cases you have to use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D:

- The sale, exchange, or involuntary conversion (other than casualty or theft) of business property, certain depreciable and amortizable property, certain oil, gas

and geothermal property, and section 126 property.

- The involuntary conversion (other than casualty or theft) of certain capital assets.
- The disposition of other noncapital assets not mentioned above.

If property is involuntarily converted because of a casualty or theft, use Form 4684, Casualties and Thefts.

Two publications you should find useful are Publication 544, Sales and Other Dispositions of Assets, and Publication 550, Investment Income and Expenses.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year.

A nonbusiness bad debt must be treated as a short-term capital loss.

A capital asset is any property held by a taxpayer except the following:

- a. Stock in trade or other property included in inventory or held for sale to customers.
- b. Accounts or notes receivable you received for services in the ordinary course of your trade or business or from the sale of any property described in (a) or for services you performed as an employee.
- c. Depreciable property used in your trade or business even if it was fully depreciated.
- d. Real property (real estate) used in your trade or business.
- e. A copyright, literary, musical or artistic composition, letter, memorandum, or similar property.

1. created by your personal efforts, or prepared or produced for you (in the case of a letter, memorandum, or similar property), or

2. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner.

f. U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or course of another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.

g. Certain government obligations acquired before June 24, 1981, issued at a discount, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

Short-Term or Long-Term

When you list your capital gains and losses, separate them according to how long you held or owned the property. The holding period for determining long-term capital gains and losses is more than one year.

When you figure the length of the period you held property, begin counting on the day after you got the property and include the day you disposed of it.

Capital Losses

The limit on capital losses that can be applied against other income after offset-

ting capital gains is \$3,000. If you are married and filing separately, the limit is \$1,500.

Unused capital losses are carried over to later years until fully used. If any of your capital losses are from before 1970, use Form 4798, Carryover of Pre-1970 Capital Losses, Part II to figure your capital loss carryovers. If all of your capital losses are from after 1969, use Schedule D, Part V to figure your capital loss carryovers. You will need certain lines from those parts when you prepare your 1983 tax return. However, you need not fill in those parts on the form you mail to Internal Revenue Service.

Losses That Are Not Deductible
Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:

- Members of a family.
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.

- An individual and a tax-exempt organization controlled by the individual or the individual's family.
- A partnership and a partner owning directly or indirectly more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), corbitine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Items for Special Treatment and Special Cases

The following items may require special treatment.

- Transactions by a securities dealer.
- Wash sales of stock or securities.
- Bonds and other evidence of indebtedness if an original issue discount is a factor.
- Gain from sale or exchange of certain short-term government obligations acquired after 6/23/81.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Distributions received from an employee pension, profit-sharing, or stock bonus plan. (See Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method. Also, see Publication 575, Pension and Annuity Income.)
- Gain on the sale of depreciable property between husband and wife or between shareholder and a controlled corporation treated as ordinary gain.

- Gain on disposition of stock in a Domestic International Sales Corporation.
- Gain or loss on options to buy or sell, including closing transactions.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

Transfer of Appreciated Property to a Political Organization

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the transfer date. Report the fair market value of the property at the time of the transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale took place.

Exchange of Like-Kind Property

Report the exchange of "like-kind" property on Schedule D or on Form 4797, whichever applies. You must report it even though no gain or loss is recognized when you exchange business or investment property for property of "like kind." (This does not include stock in trade or other property held primarily for sale. It also does not include stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.)

If you use Schedule D, identify in column a, the property you disposed of, enter the date you acquired it in column b, and the date you exchanged it in column c. Write "like-kind exchange" in column d. Enter the cost or other basis in column e. Enter zero in columns f and g.

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

This type of gain is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible.

Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthlessness of Small Business (section 1244) stock as an ordinary loss on Form 4797. However, gains are reported as capital gains on Schedule D (Form 1040).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Please see Publication 541, Tax Information on Partnerships, and Publication 544, Sales and Other Dispositions of Assets.

Long-term Capital Gains from Regulated Investment Companies

Include in income as a long-term capital gain the amount(s) shown on Form 2439 that represents your share of the undis-

tributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 66. Add to the basis of your stock, the excess of the amount included in income over the credit.

Sale of Residence

Use Form 2119, Sale or Exchange of Principal Residence, to report a gain from the sale of your principal residence whether or not you bought another one. For more information, see Publication 523, Tax Information on Selling Your Home.

Installment Sales

If you sold property at a gain, and are to receive any payment in a tax year after the year of sale, you must use the installment method and Form 6252, Computation of Installment Sale Income, unless you elect not to. Also use Form 6252, if you received a payment in 1982 from a sale made in an earlier year on the installment method.

If you want to elect out of the installment method, you must do the following on a timely filed return (including extensions):

(1) Report the full amount of the sale on Schedule D.

(2) If you received a note or other obligation and are reporting it at less than face value (including all contingent payment obligations), complete Part IV. If more than one, enter the amounts separately in the spaces in Part IV.

Investment Interest Expense Deduction Adjustment

If you have an entry on Form 4952, line 20 and Schedule D, line 20 (or Form 4798, line 8), part or all of Form 4952, line 20 may be treated as ordinary income.

Determine the ordinary income for Schedule D or Form 4798 as follows:

Step 1—In a separate computation reduce Form 4952, line 20 to the amount by which line 15 of that form is more than the sum of lines 16 through 19 of that form.

Step 2—Ordinary income will be the smaller of step 1 or Schedule D, line 20 (or Form 4798, line 8).

Enter the ordinary income in the margin to the right of Schedule D, line 20 (or Form 4798, Part I, line 8). Identify by writing next to it: "From Form 4952." Subtract the ordinary income from the gain on Schedule D, line 20 (or Form 4798, Part I, line 8). In addition, enter the ordinary gain on Form 4797, Part II, line 9. If you do not use Form 4797 for other transactions, enter it on Form 1040, line 15, and identify it in the margin as "From Form 4952."

Regulated Futures Contracts and Straddle Positions

Generally, regulated futures contracts open at the end of the year, or terminated during the year are treated as 60% long-term and 40% short-term regardless of how long the contracts were held. In addition, losses from straddle positions are not allowed if the wash sale rules apply or are deferred to the extent of any unrealized gains on open offsetting positions. Use Form 6781, Gains and Losses From Commodity Futures Contracts and Straddle Positions, to report gains and losses from regulated futures contracts and straddles.

Specific Instructions

Note: If you attach your own schedule to show detail of gain or (loss), enter on Schedule D, lines 4 and 11, the total gain and the total loss. Do not combine the total gain with the total loss.

Column d Sales Price: Less Expense of Sale

Enter in this column the selling price of the property sold. Reduce this by any expense of sale such as broker's fee, commission, etc.

Column e Cost or Other Basis, as Adjusted

In general, the cost or adjusted basis is the cost of the property plus purchase commissions, improvements and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. This includes nontaxable dividends from utility company stock and mutual funds. Also adjust your basis for any stock splits.

The basis of property acquired by gifts made before 1977, generally is the basis of the property in the hands of the donor plus any gift taxes paid on the gift. For gifts made after 1976, only the gift tax on the appreciation in value to the time of the gift is added to the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

For more information see Publication 551, Basis of Assets.

Line 6

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1981 Schedule D (Form 1040), line 41 or 1981 Form 4798, Part II, line 20.

Line 17

Long-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1981 Schedule D (Form 1040), line 47 or 1981 Form 4798, Part II, line 26.

Note: If you used Form 4798 in 1981 and had an entry in Part II, lines 17 or 23, use Form 4798 in 1982 instead of completing Schedule D, Parts III or V.

Line 24 (III)

(or Form 4798, Part I, line 30c)

Taxable Income, as Adjusted

Figure your taxable income, as adjusted, with a separate calculation. Do this in the following way:

1. Figure the amount from Form 1040, line 35, without regard to gains and losses from sales or exchanges of capital assets.
2. Subtract from the amount in a. one of the following:
 - a. \$2,300 if you are filing as single or head of household.
 - b. \$3,400 if you are married and filing jointly or if you are a qualifying widow(er) with a dependent child.
 - c. \$1,700 if you are married and filing separately.

Instructions for Schedule E Supplemental Income

Purpose

Use Schedule E to report income (or loss) from rents and royalties, partnerships, estates and trusts, and small business corporations.

Note: If you attach your own schedules to report income (or loss) from any of these sources, use the same format as the Schedule E. Enter separately on Schedule E the total net income and the total of net loss for each part. DO NOT combine the total of net income with the total of net loss on the separate schedules.

"At Risk" Rules (Parts I and II)

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership or joint venture; shareholder in a small business corporation; beneficiary of an estate or trust; or lessor of certain property. The "at risk" rules only apply if you have a loss from an activity carried on as a trade or business or for the production of income. Generally, the amount you have "at risk" limits the loss you can deduct for any tax year.

You are generally considered "at risk" for an activity for the cash and the adjusted basis of other property you contributed to the activity, and any amounts borrowed for use in the activity for which you are personally liable.

Your "at risk" amount does not include the proceeds from your share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, you are "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable. Generally, for any "at risk" activity described in section 465(c), you are not "at risk" for any amount that is protected against loss by a guarantee, stop-loss agreement, or similar arrangement. In addition, for the activities described in section 465(c)(1), you are not "at risk" for borrowed amounts from a

person who is related to you under section 267(b).

If you have amounts not "at risk" for an activity and you share in the loss for that activity, you must figure the allowable loss to report on Schedule E. Partners, beneficiaries, and shareholders should get a separate statement of income, expenses, deductions, and credits for each activity.

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine your net profit or loss from the activity. If you have a net loss, it may be limited because of the "at risk" rules.

• Part I—Enter in the appropriate column(s) on line 20 the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

• Part II—Enter in column (c) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allowable to the activity in the next tax year.

Part I

Rent and Royalty Income or Loss

Generally, you should use this part to report rent and royalty income. Report rents from property you own or control, including room and other space rentals. However, if you provided services to the renter, or if your business was selling real estate, report the income on Schedule C. For more information on rental income and expenses, see Publication 527, Rental Property.

Report royalties from oil, gas, or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses on Schedule C. If you use Part I to report rent and royalty income, enter your rent and royalty expenses for each property in the appropriate columns on lines 4 through 16.

Your share of any loss from an activity except real estate (other than mineral property) for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it on line 5a. If you received services or property, instead of money, as rent, report its fair market value.

You can deduct an amount for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your total interest on investment debts created after 1969, including investment interest from all other sources is more than \$10,000 (\$5,000 if married filing separately), see Form 4952, Investment Interest Expense Deduction.

Royalties

Report on line 3b royalties from oil, gas, or mineral properties; copyrights; and patents, not including operating oil, gas, or mineral interests. Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal

Do not deduct the value of your own labor. Do not deduct capital investments or improvements, instead add these to the basis of the property for depreciation. Example: A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof.

Did You Rent Out Part of Your Home?

If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part. If you do not know the exact amount of these expenses, figure out what share of the total expenses applied to the rented part. Example: You rent out one-quarter of your home and live in the other part. Deduct depreciation on only one-quarter of the home. Deduct any other expenses that apply to the rented part.

Did You Rent Out a Vacation Home or Other Recreational Unit?

Generally, you may deduct only those expenses which apply to the time that the vacation home or other recreational unit is rented out. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross casualty losses do not have to be limited. Generally, a vacation home or other recreational unit is used as a residence if you or your family used it for personal purposes for more than the greater of:

- a. 14 days, or
- b. 10% of the number of days during 1982 that the property was actually rented out at a fair rental.

A day of personal use is any day, or part of a day, that the unit is used—

- for personal purposes by you, your family, or any other person who has an interest in it, or
- by anyone under an arrangement that lets you use some other dwelling unit, or
- by anyone at less than fair rental.

Rental of a vacation home or other recreational unit to a family member will not be treated as personal use of the unit by you if the unit is rented at fair rental to your relative as that person's residence.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. However, if you itemized your deductions, you may deduct any interest, taxes, and casualty losses on Schedule A (Form 1040). You do not have to report the rental income.

Your family includes only your brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

A vacation home or other recreational unit is a dwelling unit, such as a house, apartment, condominium, mobile home, boat, or similar property. For information on how to figure deductible expenses, see Publication 527.

Royalties

Report on line 3b royalties from oil, gas, or mineral properties; copyrights; and patents, not including operating oil, gas, or mineral interests. Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal

of coal and iron ore as the sale of a capital asset. For more information, please get Publication 544, Sales and Other Dispositions of Assets.

If State or local taxes were withheld from oil or gas payments you received, enter on line 3b the gross amount of royalty, and include the taxes withheld by the producer on line 13.

DO NOT include on line 13 the amount of windfall profit taxes actually withheld in 1982. Instead, enter that amount in Part III, line 35.

Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on Form 4635, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing, if you meet these two tests:

- You received rental income that was based on crops or livestock produced by the tenant.
- You did not manage or operate the farm to any great extent.

Note: For estimated tax penalty rules income received from your share of crops and rental based on farm production is considered income from farming.

If you use Form 4835, enter on line 24 of Schedule E the net farm rental profit or (loss) from Form 4835, line 50.

Certified Historic Structures

If you own a certified historic structure and pay or incur certain capital expenditures to rehabilitate it, special rules apply. See Publication 535, Business Expenses, for more information.

Part II

Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

Partnerships

If you are a member of a partnership or joint venture, include in this part your share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), line 15b, on Schedule SE, Part I. For more details, get Publication 541, Tax Information on Partnerships.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

For more information for this part, please see copy C of Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

Estates and Trusts

If you are a beneficiary of an estate or trust, report your taxable part of the income (whether you received it or not) as follows:

• Interest income from All-Savers Certificates—see Schedule K-1 (Form 1041) instructions for details.

• Dividends qualifying for the dividend exclusion—enter on Schedule B (Form 1040), Part II, line 9. If total dividends received from all sources are \$400 or less, enter the total on Form 1040, line 9a. Do not list them on Schedule B.

• Short-term capital gains—Schedule D.
• Long-term capital gains—Schedule D.
• Other taxable income less deductions—Schedule E, Part II.

For more information, contact the fiduciary or see Schedule K-1 (Form 1041). Include your share of tax preference items on Form 4625, Computation of Minimum Tax—Individuals.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

A U.S. person who transferred property to a foreign trust may have to include the income resulting from it in income if, during 1982, the trust had a U.S. beneficiary. For more information, see Form 3520-A, Annual Return of Foreign Trust With U.S. Beneficiaries.

Small Business Corporations

If you are a shareholder in a small business corporation that elected to have its current taxable income taxed to its stockholders, you should report:

• Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part II, line 9.

Subtract from the actual dividend distribution the nondividend (distribution of previously taxed income) part on Schedule B, Part II, line 12, and the long-term capital gain on Schedule B, Part II, line 11. Also include the long-term capital gain part on Schedule D.

• Constructive dividends reported to you on Schedule K-1 (Form 1120S) as ordinary income or (loss), in Schedule E, Part II.

• Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as long-term capital gain on 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. Your net operating loss deduction is limited to that amount.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Part III

Specific Instructions

Caution: If you are a member of a partnership, the amounts entered on lines 34 and 35 may affect your net earnings from self-employment on Schedule SE.

Line 34

In certain situations, you must report as income on line 34 the amount of any

credit or refund of overpaid windfall profit tax you received in 1982 for tax year 1981, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1981 on Schedule E, and received a tax benefit for the deduction on your 1981 tax return.

DO NOT include as income the amount of any royalty owner's credit claimed for tax year 1981.

Line 35

If you are a cash method taxpayer, deduct on line 35 the amount of windfall profit tax actually withheld in 1982.

Part IV

Line 38

Enter on this line your share of gross farming and fishing income from partnerships, estates and trusts, and as shown on Form 4835.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:

- your gross farming or fishing income for 1981 or 1982 is at least two-thirds of your gross income, and
- you file your 1982 tax return and pay the tax due by March 1, 1983.

Part V

Depreciation

You can deduct an amount each year for assets you buy to use in your business or hold to produce investment income. The allowance does not apply to land and personal assets.

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You cannot use ACRS for:

- assets placed in service before January 1, 1981,
- certain public utility property,
- certain property acquired from related persons, and
- property acquired in certain non-recognition transactions.

Use Part V to figure your depreciation only if you did not place any assets in service after December 31, 1980. For more space, use Form 4562, Depreciation and Amortization.

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for ALL assets. Enter in Part I, line 18, the amount from Form 4562, Part I.

Please get Publication 534, Depreciation, for more information.

Instructions for Schedule C Profit or (Loss) From Business or Profession

Purpose

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, you must complete a Schedule C for each business. Farmers should use Schedule F. For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A. Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Use Form 4684, Casualties and Thefts, to report a casualty or theft involving trade or business, or income-producing property. You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted. Please see Schedule SE.

If you need more information about business income and expenses, get Publication 334, Tax Guide for Small Business.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more information, see instructions for Form W-3, Transmittal of Income and Tax Statements, and 1096, Annual Summary and Transmittal of U.S. Information Returns.

Item A

Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C

Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D

Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E Accounting Method

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage-of-completion method. The method used must clearly reflect your income.

To change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show 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 use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F

Valuation Methods

Your inventories can be valued at:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:

- as your principal place of business, or
- as a place of business used by your patients, clients, or customers to meet or deal with you in the normal course of your trade or business, or
- in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the space for nonbusiness purposes.

Please get Publication 587, Business Use of Your Home, for more information.

Part I

Income (Lines 1 through 5)

Line 1a Gross Receipts or Sales

Enter gross receipts or sales from your business. If you use the installment method of reporting sales in-

come, please attach a schedule showing separately for 1982 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2 Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from Schedule C-1, line 8.

Cost of Operations (Inventories Not an Income Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C-1.

Line 4a

Income from Overpaid Windfall Profit Tax

In certain situations, you must report as income on line 4a the amount of any credit or refund of overpaid windfall profit tax you received in 1982 for tax year 1981, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1981 on Schedule C, and received a tax benefit for the deduction on your 1981 tax return.

Line 4b Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, and other kinds of miscellaneous income from the business or profession.

Part II

Deductions (Lines 6 through 30)

Line 7

Bad Debts from Sales or Services

Caution: Cash method taxpayers are not entitled to a bad debt deduction unless the amount was previously included in income.

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get Publication 548, Deduction for Bad Debts.

Line 9 Car and Truck Expenses

You can deduct the actual cost of running your car or truck, or take the fixed mileage rate. You must use actual costs if you use more than one vehicle in your business. If you deduct actual cost, show depreciation on line 12.

Exemption From Self-Employment Tax for Members of the Clergy and Certain Religious Orders and Sects

If you are a duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken a vow of poverty), or a Christian Science practitioner, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from services as a minister, member, or practitioner by filing Form 4361. If you have received IRS approval and have no other income subject to social security self-employment tax, write "Exempt—Form 4361" on Form 1040, line 51. If you filed Form 4361, but have \$400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

Note: If you previously filed Form 2031 to pay social security self-employment tax in order to get social security coverage, you cannot now apply for exemption.

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 request exemption from self-employment tax by filing Form 4029. If you filed Form 4029 and have received IRS approval, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 51.

Coverage for Overseas Missionaries

If you are a U.S. citizen and a minister (except a Christian Science practitioner) or member of a religious order serving outside the United States, you may file earnings from self-employment as if you were serving in the United States (provided you have not elected exemption from coverage).

For more information, please get Publication 517, Social Security for Members of the Clergy and Religious Workers.

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, Northern Mariana Islands, or the Virgin Islands by a foreign government, in certain cases by an instrumentality wholly owned by a foreign government, or by an international organization organized under the International Organizations Immunities Act. Report income from this employment on Schedule SE, line 2. If you are employed by a foreign government or international organization in a country other than those listed, you are not subject to the self-employment tax.

Self-Employed U.S. Citizens or Residents Living Outside the United States

If you are a self-employed U.S. citizen or resident living outside the United States, you are generally subject to the self-employment tax. Your foreign earn-

ings from self-employment may be reduced by any allowable exclusion of foreign earned income or exclusion or deduction for foreign housing cost amounts. However, if you qualify to exclude your foreign earned income under the physical presence test, you may not reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Line-By-Line Instructions

We have provided specific instructions for some of the lines on the schedule. Those lines that do not appear in the instructions are self-explanatory.

Name of self-employed person. Enter the name and social security number of the self-employed person as it appears on that person's social security card.

Part I

Regular Computation of Net Earnings from Self-Employment Income Not Included in Net Earnings from Self-Employment

- Salaries, fees, etc. subject to FICA tax which you received for performing services as an employee, including services performed as a public official (except as a fee basis government employee as explained under Income Included in Net Earnings from Self-Employment) or as an employee or employee representative under the railroad retirement system.
- Income you received as a retired partner under a written partnership plan that provides for lifetime periodic retirement payments, if you had no other interest in the partnership and did not perform services for it during the year.
- Real estate rentals, unless 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. You should report these amounts on Schedule E, Part I.
- Dividends on shares of stock and interest on bonds, debentures, notes, certificates, or other evidence of corporate indebtedness unless received in the course of your trade or business as a dealer in stocks or securities.
- Gain or loss from:
 - The sale or exchange of a capital asset;
 - The sale, exchange, involuntary conversion, or other disposition of property, unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business;
 - Certain transactions in timber, coal, or domestic iron ore; or
 - Net operating losses from other years.

Other Income Included in Net Earnings from Self-Employment

- Rental income from a farm if the rental arrangement provides for material

participation by the landlord and, as landlord, you participated materially in the production or management of the production of farm products on this land. This income is farm earnings. Report it on Schedules F and SE. (To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.)

- Payments for the use of rooms or other space when services are also provided to the occupant, such as rooms in hotels, boarding houses, tourist camps, or homes.
- Payments you received for space in parking lots, trailer parks, warehouses, or storage garages.
- Income you received from the retail sale of newspapers and magazines if you are 18 or over and kept the profits.
- Income you received as a crew member of a fishing vessel with a crew of normally less than 10 individuals. See Publication 536, Tax Guide for Commercial Fishermen, for more information.
- Fees you received for services performed as a State or local government employee provided you are compensated solely on a fee basis and the position is not covered under a Federal-State social security coverage agreement.
- The rental value of a home or an allowance for a home furnished you if you are a minister or a member of a religious order.
- The value of meals and lodging provided to you for the convenience of your employer if you are a minister or member of a religious order.
- Director's fees and other payments received by a director of a corporation for services as a director.
- Fiduciaries' fees received by professional fiduciaries. Also, nonprofessional fiduciaries if the fees relate to active participation in the operation of the estate's trade or business or the facts indicate the fiduciary manages an estate which requires extensive management activities over a long period of time.

Lines 1 and 2—Exclude from lines 1 and 2 any income or expense not included in figuring net earnings from self-employment and attach an explanation. If you are a partner, adjust lines 1 and 2 for any expense deduction for recovery property (section 179) claimed, oil or gas depletion, or unreimbursed partnership expenses.

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see Publication 595.

If you are a duly ordained minister who is an employee of a church and if you are subject to self-employment tax, the unreimbursed business expenses that you incurred in performing your services as an employee of the church (allowed only as a itemized deduction) are deducted from your self-employment earnings in figuring your self-employment tax. For more information see Publication 517.

Part II

Optional Method for Figuring Net Earnings from Farm Self-Employment

If your gross farming profits for the year were not more than \$2,400, you can report two-thirds of your gross farm profits instead of your actual net earnings from farming.

If your gross farm profits were more than \$2,400, and your net farm earnings were less than \$1,600, you can report \$1,600 on line 4.

There is no limit on how many times you can elect this optional method. If you use this method, you must apply it to all farm earnings from self-employment for the year. This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. You may change the method (from actual net to optional net or the reverse) after you file your return.

For a farm partnership, figure your share of gross profits according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after they are reduced by all guaranteed payments of the partnership. Limited partners should include only guaranteed payments.

Optional Method for Figuring Net Earnings from Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your actual net earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits. You may use this optional method if you are regularly self-employed or regularly a member of a partnership. You meet this requirement if you had actual net earnings from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option.

You may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment on line 6, but you may not report less than your actual net earnings from nonfarm self-employment.

For a nonfarm partnership, figure your share of gross profits according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after they are reduced by all guaranteed payments of the partnership. Limited partners should include only guaranteed payments.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

Using Both Optional Methods

If you have both nonfarm and farm income, you may only use the nonfarm option if your actual net earnings from nonfarm self-employment are less than \$1,600. In all combined cases, your net

nonfarm earnings must be less than two-thirds of your gross nonfarm profits to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than \$1,600.

Line 4.—Enter two-thirds of the total of the amount from all Schedules F, line 31 or line 88, and Schedules K-1 (Form 1065), line 18a, or \$1,600, whichever is smaller.

Line 6.—Enter the smaller of:

- \$1,600;
- $\frac{2}{3}$ of the total of gross profits from all Schedules C, line 3, plus the distributive share of gross profits from all nonfarm partnerships, Schedule K-1 (Form 1065), line 18c; or
- The amount on line 5 if you also had farm income and elect the farm optional method.

Instructions for Schedule F Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get Publication 225, Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules, and important Dates that apply to farmers. You may also want to get Publication 534, Depreciation.

If you were required to make estimated tax payments in 1982 and you underpaid your estimated tax, you may be charged a penalty. You will not be charged a penalty, however, if you meet the following tests:

- your gross farming or fishing income for 1981 or 1982 is at least two-thirds of your gross income, and
- you file your 1982 tax return and pay the tax due by March 1, 1983.

For more details, see Publication 225.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares if you did not run the farm yourself. Report this income on Form 4835 and Schedule E (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part I of Schedule E (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 29 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on Form 4797.
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Which Parts to Use

• Schedule F has 4 parts. The accounting method you used to record your farm income determines which parts you must fill in.

Under the cash method, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the accrual method, you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II, III and IV.

Employer Identification Number

You need an employer identification number only if:

- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I

Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 28. Count both the cash you actually or constructively received and the fair market value of goods or other property you received for these items.

Income is constructively received when it is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 29.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year of the drought, instead of the year of the sale. You can do this if:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

Lines 5 through 19

Show the amount you got from the sale of livestock and produce you raised.

Line 20

Show the amount you were paid for the use of your farm machinery.

Line 21

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received

property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative. You do not have to include as income patronage dividends from buying:

- personal or family items.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 21b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 22

If you get per-unit retains in cash, show the amount of cash. If you do this, attach per-unit retain certificates, show the stated dollar amount of the certificate.

Line 24

Enter on line 24a cash you got as price support payments, diversion payments, and cost-share payments (slight drafts).

On line 24b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 25

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR
- you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 26

If you took a credit for Federal gasoline tax on your 1981 Form 1040, enter the amount of the credit here.

Line 27

Enter the amount of any State gasoline tax refund you got in 1982.

Line 28

In general, you must report crop insurance proceeds in the year you receive them.

However, you may choose to include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Line 29

Use this line to report income other than that shown on lines 1 through 28.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 29. If you had a loss in a closed futures contract, show it as a minus amount.

Caution: For property acquired and hedging positions established after December 31, 1981, you must clearly identify on your books and records that the transaction was a hedging transaction.

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Form 6781, Gains and Losses from Commodity Futures Contracts and Straddle Positions.

Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478.

Part II

Farm Deductions

Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- expenses of raising anything you or your family used.
- the value of animals you raised that died.
- loss of inventory.
- personal losses.
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation, if

a. the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or

b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs. (A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.

You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 32

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they use from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 32b the jobs carried from Form 5834. Subtract line 32b from labor hired on line 32a and enter the balance on line 32c.

For more details, please get Publication 906, Jobs and Research Credits.

Line 33

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes.

Line 34

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1982 for years after 1982, include only the part that applies to 1982.

Line 35

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 36

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 39

Show what you paid to rent machinery used on your farm.

Line 45

You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

Line 46

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

Line 47

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 48

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 49

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 50

Show what you paid to clear land so you could farm it. Do not enter more than \$5,000 or 25% of your taxable income from farming, whichever is less.

Line 51

Enter the amount you paid to pension, profit sharing, or annuity plans for your employees. If the plan includes you as an owner-employee, see the instructions for Schedule C, line 21, on page 27. Enter the amount you paid for yourself on Form 1040, line 26.

Line 52

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 51. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

Line 53

Enter expenses not listed on another line, such as:

- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or take the fixed mileage rate. The rate is 20 cents a mile up to 15,000 miles, and 11 cents a mile for each mile after that. If you use more than one vehicle for business, you must use the actual cost. If you use the vehicle for both personal and farm purposes, show only the miles (or costs) which apply to farming.

For vehicles that have been fully depreciated, the rate is 11 cents a mile.

If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed mileage rate.

Note: If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get Publication 463, Travel, Entertainment, and Gift Expenses.

Note: If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway use tax on these vehicles. Get Form 2290, Federal Use Tax Return on Highway Motor Vehicles, to see whether you are subject to the tax.

• Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions. This is treated as a deduction allocable to this activity in 1982.

• amortization of qualifying forestation and reforestation costs over an 84-month period.

• amortization of certain business start-up costs over a period of at least 60 months.

Use Form 4562 to figure your amortization deduction. Include on line 53 of Schedule F the amount of the deduction from Form 4562, Part II.

For more information on amortization, see Publication 535, Business Expenses.

Line 55

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not include depreciation on:

- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You cannot use ACRS for:

- assets placed in service before January 1, 1981,
- certain public utility property,
- certain property acquired from related persons, and
- property acquired in certain non-recognition transactions.

Figure your depreciation deduction on Form 4562, Depreciation and Amortization. Enter on line 55 of Schedule F the amount from Form 4562, Part I.

Election to Expense Certain Recovery Property (section 179). For tax years beginning in 1982, you may choose to expense part of the cost of recovery property you bought in 1982 for use in your business. You may deduct up to \$5,000 (\$2,500 if married filing separately) of the cost of recovery property that would otherwise qualify for investment credit. However, you may not depreciate or amortize the same costs, or claim an investment credit for the costs. Only property used in your trade or business qualifies for the deduction.

Use Form 4562 to figure your deduction. Include on line 55 of Schedule F the amount from Form 4562, Part I.

Please get Publication 534, Depreciation, for more information.

Line 57

If you have a profit, stop here. Enter the amount here and on Form 1040, line 19, and Schedule SE, Part I, line 1 (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 8.

If you have a loss, go on to line 58 before entering your loss on line 57.

Line 58

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 57 and on Form 1040, line 19, and Schedule SE, Part I, line 1 (or Form 1041, line 6).

If you answered "YES" to the question on line 58, enter on line 57 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter (\$400) on line 57. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter (\$1,000) on line 57.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1 (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions. For more details, get Publication 536, Net Operating Losses and the At-Risks Limits.

use this method. See Publication 538, Accounting Periods and Methods, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 59 through 75

For each item listed, fill in columns (b), (c), (d), and (e) across. See the line-by-line instructions for Part I for more information.

**Part III
Farm Income**

Accrual Method

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must inventory your animals and crops if you

**Part IV
Summary of Income and Deductions**

Accrual Method

Lines 79 and 80

See instructions for Part I, lines 24 and 25.

Line 81

If you take a credit for Federal gasoline tax on your 1982 income tax return, enter the amount of the credit on this line.

Line 82

If you are due a refund of State gasoline tax for 1982, enter the amount here.

Line 83

See instructions for Part I, line 29.

Lines 90 and 91

See instructions for Part I, lines 57 and 58.

1982 Tax Table Based on Taxable Income
For persons with taxable incomes of less than \$50,000.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$4,247. This is the tax amount they must write on line 38 of their return.

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
25,250	25,300	5,458	4,233	6,774	5,010
25,300	25,350	5,476	4,247	6,798	5,028
25,350	25,400	5,493	4,262	6,818	5,042

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
0	1,700	0	0	0	0	3,000	3,000	185	45	270	177	6,250	6,200	572	361	679	515
1,700	1,725	0	0	2	0	3,000	3,050	192	51	277	183	6,250	6,300	580	368	688	522
1,725	1,750	0	0	5	0	3,050	3,100	199	57	285	189	6,300	6,350	588	375	698	529
1,750	1,775	0	0	8	0	3,100	3,150	206	63	293	195	6,350	6,400	596	382	707	536
1,775	1,800	0	0	11	0	3,150	3,200	213	69	301	201	6,400	6,450	604	389	717	543
1,800	1,825	0	0	14	0	3,200	3,250	220	75	309	207	6,450	6,500	612	396	726	550
1,825	1,850	0	0	17	0	3,250	3,300	227	81	317	213	6,500	6,550	620	403	736	558
1,850	1,875	0	0	20	0	3,300	3,350	234	87	325	219	6,550	6,600	628	410	745	566
1,875	1,900	0	0	23	0	3,350	3,400	241	93	333	225	6,600	6,650	636	417	755	574
1,900	1,925	0	0	26	0	3,400	3,450	248	99	341	231	6,650	6,700	644	424	764	582
1,925	1,950	0	0	29	0	3,450	3,500	255	105	349	237	6,700	6,750	652	431	774	590
1,950	1,975	0	0	32	0	3,500	3,550	262	111	357	243	6,750	6,800	660	438	783	598
1,975	2,000	0	0	35	0	3,550	3,600	269	117	365	249	6,800	6,850	668	445	793	606
2,000						3,600	3,650	276	123	373	256	6,850	6,900	676	452	802	614
2,000	2,025	0	0	38	0	3,650	3,700	283	129	381	263	6,900	6,950	684	459	812	622
2,025	2,050	0	0	41	0	3,700	3,750	290	135	389	270	6,950	7,000	692	466	821	630
2,050	2,075	0	0	44	0	3,750	3,800	297	141	397	277	7,000	7,050	700	473	831	638
2,075	2,100	0	0	47	0	3,800	3,850	304	147	405	284	7,050	7,100	708	480	840	646
2,100	2,125	0	0	50	0	3,850	3,900	311	153	413	291	7,100	7,150	716	487	849	654
2,125	2,150	0	0	53	0	3,900	3,950	318	159	421	298	7,150	7,200	724	494	858	662
2,150	2,175	0	0	56	0	3,950	4,000	325	165	429	305	7,200	7,250	732	501	867	670
2,175	2,200	0	0	59	0	4,000	4,050	332	171	437	312	7,250	7,300	740	508	876	678
2,200	2,225	0	0	62	0	4,050	4,100	339	177	445	319	7,300	7,350	748	515	886	686
2,225	2,250	0	0	65	0	4,100	4,150	346	183	453	326	7,350	7,400	756	522	895	694
2,250	2,275	0	0	68	0	4,150	4,200	353	189	461	333	7,400	7,450	764	529	904	702
2,275	2,300	0	0	71	0	4,200	4,250	360	195	469	340	7,450	7,500	772	536	913	710
2,300	2,325	0	0	74	0	4,250	4,300	367	201	477	347	7,500	7,550	780	543	922	718
2,325	2,350	0	0	77	0	4,300	4,350	374	207	485	354	7,550	7,600	788	550	931	726
2,350	2,375	0	0	80	0	4,350	4,400	381	213	493	361	7,600	7,650	796	557	940	734
2,375	2,400	11	0	83	11	4,400	4,450	388	219	501	368	7,650	7,700	804	564	949	742
2,400	2,425	14	0	86	14	4,450	4,500	395	225	509	375	7,700	7,750	812	571	958	750
2,425	2,450	17	0	89	17	4,500	4,550	402	231	517	382	7,750	7,800	820	578	967	758
2,450	2,475	20	0	92	20	4,550	4,600	409	237	525	389	7,800	7,850	828	585	976	766
2,475	2,500	23	0	95	23	4,600	4,650	416	243	533	396	7,850	7,900	836	592	985	774
2,500	2,525	26	0	98	26	4,650	4,700	423	249	541	403	7,900	7,950	844	599	994	782
2,525	2,550	29	0	101	29	4,700	4,750	430	255	549	410	7,950	8,000	852	606	1,002	790
2,550	2,575	32	0	104	32	4,750	4,800	437	261	557	417	8,000	8,050	860	613	1,011	798
2,575	2,600	35	0	107	35	4,800	4,850	444	267	565	424	8,050	8,100	868	620	1,020	806
2,600	2,625	38	0	110	38	4,850	4,900	451	273	573	431	8,100	8,150	876	627	1,029	814
2,625	2,650	41	0	113	41	4,900	4,950	458	279	581	438	8,150	8,200	884	634	1,038	822
2,650	2,675	44	0	116	44	4,950	5,000	465	285	589	445	8,200	8,250	892	641	1,047	830
2,675	2,700	47	0	119	47	5,000	5,050	472	291	597	452	8,250	8,300	900	648	1,056	838
2,700	2,725	50	0	122	50	5,050	5,100	479	297	605	459	8,300	8,350	908	655	1,065	846
2,725	2,750	53	0	125	53	5,100	5,150	486	303	613	466	8,350	8,400	916	662	1,074	854
2,750	2,775	56	0	128	56	5,150	5,200	493	309	621	473	8,400	8,450	924	669	1,083	862
2,775	2,800	59	0	131	59	5,200	5,250	500	315	629	480	8,450	8,500	932	676	1,092	870
2,800	2,825	62	0	134	62	5,250	5,300	507	321	637	487	8,500	8,550	940	683	1,101	878
2,825	2,850	65	0	137	65	5,300	5,350	514	327	645	494	8,550	8,600	948	690	1,110	886
2,850	2,875	68	0	140	68	5,350	5,400	521	333	653	501	8,600	8,650	956	697	1,119	894
2,875	2,900	71	0	143	71	5,400	5,450	528	339	661	508	8,650	8,700	964	704	1,128	902
2,900	2,925	74	0	146	74	5,450	5,500	535	345	669	515	8,700	8,750	972	711	1,137	910
2,925	2,950	77	0	149	77	5,500	5,550	542	351	677	522	8,750	8,800	980	718	1,146	918
2,950	2,975	80	0	152	80	5,550	5,600	549	357	685	529	8,800	8,850	988	725	1,155	926
2,975	3,000	83	0	155	83	5,600	5,650	556	363	693	536	8,850	8,900	996	732	1,164	934

*This column must also be used by a qualifying widow(er).

Continued on next page

a If your taxable income is exactly \$1,700, your tax is zero. b If your taxable income is exactly \$2,300, your tax is zero. c If your taxable income is exactly \$3,400, your tax is zero.

1982 Tax Table (Continued)

Main tax table grid with columns for income ranges and rows for tax amounts. Includes sub-sections for 1980, 9,000, 9,500, 10,000, 10,500, 11,000, 11,500, 12,000, 12,500, 13,000, 13,500, 14,000, 14,500, 15,000, 15,500, 16,000, 16,500, 17,000, 17,500, 18,000, 18,500, 19,000, and 19,500.

This column must also be used by a qualifying widow(er).

Continued on next page

Page 35

Continuation of the 1982 Tax Table, covering income ranges from 10,750 to 18,950. Includes sub-sections for 8,000, 8,500, 9,000, 9,500, 10,000, 10,500, 11,000, 11,500, 12,000, 12,500, 13,000, 13,500, 14,000, 14,500, 15,000, 15,500, 16,000, 16,500, 17,000, 17,500, 18,000, 18,500, and 19,000.

This column must also be used by a qualifying widow(er).

Continued on next page

1982 Tax Table (Continued)

Table with columns for 'If line 37 (taxable income) is—', 'And you are—', and 'Your tax is—'. It contains multiple sub-tables for different filing statuses: Single, Married filing jointly, Married filing separately, and Head of a household. Each sub-table lists income ranges and corresponding tax amounts.

*This column must also be used by a qualifying widow(er).

Continued on next page

1982 Tax Table (Continued)

Table with columns for 'If line 37 (taxable income) is—', 'And you are—', and 'Your tax is—'. It contains multiple sub-tables for different filing statuses: Single, Married filing jointly, Married filing separately, and Head of a household. Each sub-table lists income ranges and corresponding tax amounts.

*This column must also be used by a qualifying widow(er).

Continued on next page

1982 Tax Table (Continued)

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—																					
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household												
41,000																																			
41,000	41,050	11,859	9,995	14,255	10,991	44,000	44,050	13,331	10,765	15,737	12,221	47,000	47,050	14,831	11,996	17,237	13,637	41,000	41,050	11,881	9,814	14,279	11,012	44,050	44,100	13,356	10,784	15,762	12,242	47,050	47,100	14,861	12,040	17,267	13,662
41,100	41,150	11,903	9,634	14,304	11,032	44,100	44,150	13,381	10,804	15,787	12,262	47,100	47,150	14,911	12,082	17,302	13,687	41,100	41,150	11,925	9,653	14,328	11,053	44,150	44,200	13,406	10,823	15,812	12,283	47,150	47,200	14,936	12,062	17,332	13,711
41,200	41,250	11,947	9,673	14,353	11,073	44,200	44,250	13,431	10,843	15,837	12,303	47,200	47,250	14,931	12,084	17,337	13,735	41,200	41,250	11,969	9,692	14,377	11,094	44,250	44,300	13,456	10,862	15,862	12,324	47,250	47,300	14,956	12,106	17,362	13,760
41,300	41,350	11,991	9,712	14,402	11,114	44,300	44,350	13,481	10,882	15,887	12,344	47,300	47,350	14,981	12,128	17,387	13,784	41,300	41,350	12,013	9,751	14,426	11,135	44,350	44,400	13,506	10,901	15,912	12,365	47,350	47,400	15,006	12,150	17,412	13,809
41,400	41,450	12,035	9,751	14,451	11,155	44,400	44,450	13,531	10,921	15,937	12,385	47,400	47,450	15,031	12,172	17,437	13,833	41,400	41,450	12,057	9,770	14,475	11,176	44,450	44,500	13,556	10,940	15,962	12,406	47,450	47,500	15,056	12,194	17,462	13,858
41,500	41,550	12,081	9,790	14,500	11,196	44,500	44,550	13,581	10,960	15,987	12,426	47,500	47,550	15,081	12,216	17,487	13,882	41,500	41,550	12,106	9,809	14,524	11,217	44,550	44,600	13,606	10,979	16,012	12,467	47,550	47,600	15,106	12,238	17,512	13,907
41,600	41,650	12,131	9,848	14,573	11,258	44,600	44,650	13,631	10,999	16,037	12,467	47,600	47,650	15,131	12,260	17,537	13,931	41,600	41,650	12,156	9,848	14,573	11,258	44,650	44,700	13,656	11,018	16,062	12,488	47,650	47,700	15,156	12,282	17,562	13,956
41,700	41,750	12,181	9,886	14,598	11,278	44,700	44,750	13,681	11,038	16,087	12,510	47,700	47,750	15,181	12,304	17,587	13,980	41,700	41,750	12,206	9,925	14,621	11,299	44,750	44,800	13,706	11,057	16,112	12,535	47,750	47,800	15,206	12,328	17,612	14,005
41,800	41,850	12,231	9,925	14,671	11,340	44,800	44,850	13,731	11,077	16,137	12,559	47,800	47,850	15,231	12,348	17,637	14,029	41,800	41,850	12,256	9,964	14,671	11,340	44,850	44,900	13,756	11,096	16,162	12,584	47,850	47,900	15,256	12,370	17,662	14,054
41,900	41,950	12,281	9,946	14,696	11,360	44,900	44,950	13,781	11,116	16,187	12,608	47,900	47,950	15,281	12,392	17,687	14,078	41,900	41,950	12,306	9,965	14,720	11,381	44,950	45,000	13,806	11,135	16,212	12,633	47,950	48,000	15,306	12,414	17,712	14,103
42,000																																			
42,000	42,050	12,331	9,985	14,745	11,440	45,000	45,050	13,831	11,155	16,237	12,657	48,000	48,050	15,331	12,436	17,737	14,127	42,000	42,050	12,356	10,004	14,784	11,440	45,050	45,100	13,856	11,174	16,262	12,682	48,050	48,100	15,356	12,458	17,762	14,152
42,100	42,150	12,381	10,024	14,818	11,483	45,100	45,150	13,906	11,213	16,312	12,706	48,100	48,150	15,381	12,480	17,787	14,176	42,100	42,150	12,406	10,043	14,818	11,483	45,150	45,200	13,906	11,213	16,312	12,731	48,150	48,200	15,406	12,502	17,812	14,201
42,200	42,250	12,431	10,063	14,843	11,483	45,200	45,250	13,931	11,233	16,337	12,755	48,200	48,250	15,431	12,524	17,837	14,225	42,200	42,250	12,456	10,082	14,867	11,504	45,250	45,300	13,956	11,252	16,362	12,780	48,250	48,300	15,456	12,546	17,862	14,250
42,300	42,350	12,481	10,102	14,891	11,524	45,300	45,350	13,981	11,272	16,387	12,804	48,300	48,350	15,481	12,568	17,887	14,274	42,300	42,350	12,506	10,121	14,918	11,545	45,350	45,400	14,006	11,291	16,412	12,829	48,350	48,400	15,506	12,590	17,912	14,299
42,400	42,450	12,531	10,141	14,941	11,585	45,400	45,450	14,031	11,311	16,437	12,853	48,400	48,450	15,531	12,612	17,937	14,323	42,400	42,450	12,556	10,160	14,965	11,586	45,450	45,500	14,056	11,330	16,462	12,878	48,450	48,500	15,556	12,634	17,962	14,348
42,500	42,550	12,581	10,180	14,990	11,606	45,500	45,550	14,081	11,350	16,487	12,902	48,500	48,550	15,581	12,656	17,987	14,372	42,500	42,550	12,606	10,199	15,014	11,627	45,550	45,600	14,106	11,369	16,512	12,927	48,550	48,600	15,606	12,678	18,012	14,397
42,600	42,650	12,631	10,219	15,039	11,647	45,600	45,650	14,131	11,389	16,537	12,951	48,600	48,650	15,631	12,700	18,037	14,421	42,600	42,650	12,656	10,238	15,063	11,668	45,650	45,700	14,156	11,408	16,562	12,976	48,650	48,700	15,656	12,722	18,062	14,446
42,700	42,750	12,681	10,258	15,088	11,688	45,700	45,750	14,181	11,428	16,587	13,000	48,700	48,750	15,681	12,744	18,087	14,470	42,700	42,750	12,706	10,277	15,112	11,709	45,750	45,800	14,206	11,447	16,612	13,025	48,750	48,800	15,706	12,766	18,112	14,495
42,800	42,850	12,731	10,297	15,137	11,729	45,800	45,850	14,231	11,468	16,637	13,049	48,800	48,850	15,731	12,788	18,137	14,519	42,800	42,850	12,756	10,316	15,162	11,750	45,850	45,900	14,256	11,490	16,662	13,074	48,850	48,900	15,756	12,810	18,162	14,544
42,900	42,950	12,781	10,336	15,187	11,770	45,900	45,950	14,281	11,512	16,687	13,098	48,900	48,950	15,781	12,832	18,187	14,568	42,900	42,950	12,806	10,355	15,212	11,791	45,950	46,000	14,306	11,534	16,712	13,123	48,950	49,000	15,806	12,854	18,212	14,593
43,000																																			
43,000	43,050	12,831	10,375	15,237	11,811	46,000	46,050	14,331	11,556	16,737	13,147	49,000	49,050	15,831	12,876	18,237	14,617	43,000	43,050	12,856	10,394	15,262	11,832	46,050	46,100	14,356	11,578	16,762	13,172	49,050	49,100	15,856	12,898	18,262	14,642
43,100	43,150	12,881	10,414	15,287	11,852	46,100	46,150	14,381	11,600	16,787	13,196	49,100	49,150	15,881	12,920	18,287	14,666	43,100	43,150	12,906	10,433	15,312	11,873	46,150	46,200	14,406	11,622	16,812	13,221	49,150	49,200	15,906	12,942	18,312	14,691
43,200	43,250	12,931	10,453	15,337	11,893	46,200	46,250	14,431	11,644	16,837	13,245	49,200	49,250	15,931	12,964	18,337	14,715	43,200	43,250	12,956	10,472	15,362	11,914	46,250	46,300	14,456	11,666	16,862	13,270	49,250	49,300	15,956	12,986	18,362	14,740
43,300	43,350	12,981	10,492	15,387	11,934	46,300	46,350	14,481	11,688	16,887	13,294	49,300	49,350	15,981	13,008	18,387	14,764	43,300	43,350	13,006	10,511	15,412	11,955	46,350	46,400	14,506	11,710	16,912	13,319	49,350	49,400	16,006	13,030	18,412	14,789
43,400	43,450	13,031	10,531	15,437	11,975	46,400	46,450	14,531	11,732	16,937	13,343	49,400	49,450	16,031	13,052	18,437	14,813	43,400	43,450	13,056	10,550	15,462	11,996	46,450	46,500	14,556	11,754	16,962	13,368	49,450	49,500	16,056	13,074	18,462	14,833
43,500	43,550	13,081	10,570	15,487	12,016	46,500	46,550	14,581	11,776	16,987	13,392	49,500	49,550	16,081	13,096	18,487	14,862	43,500	43,550	13,106	10,589	15,512	12,037	46,550	46,600	14,606	11,798	17,012	13,417	49,550	49,600	16,106	13,118	18,512	14,887
43,600	43,650	13,131	10,609	15,537	12,057	46,600	46,650	14,631	11,820	17,037	13,441	49,600	49,650	16,131	13,140	18,537	14,911	43,600	43,650	13,156	10,628	15,562	12,078	46,650	46,700	14,656	11,842	17,062	13,466	49,650	49,700	16,156	13,162	18,562	14,931
43,700	43,750	13,181	10,648	15,587	12,098	46,700	46,750	14,681	11,864	17,087	13,490	49,700	49,750	16,181	13,184	18,587	14,951	43,700	43,750	13,206	10,667	15,612	12,119	46,750	46,800	14,706	11,886	17,112	13,515	49,750	49,800	16,206	13,206	18,612	14,985
43,800	43,850	13,231	10,687	15,637	12,139	46,800	46,850	14,731	11,908	17,137	13,539	49,800	49,850	16,231	13,228	18,637	15,009	43,800	43,850	13,256	10,706	15,662	12,160	46,850	46,900	14,756	11,930	17,162	13,564	49,850	49,900	16,256	13,250	18,662	15,031
43,900	43,950	13,281	10,726	15,687	12,180	46,900	46,950	14,781	11,952	17,187	13,584	49,900	49,950	16,281	13,272	18,687	15,051</																		

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you: a. Our legal right to ask for the information.

b. What major purposes we have in asking for it, and how it will be used. c. What could happen if we do not receive it.

d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include:

• Tax returns and any papers filed with them. • Any questions we need to ask you so we can:

Complete, correct, or process your return.

Figure your tax.

Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for.

Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other

Federal agencies, as provided by law.

We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

1982 Earned Income Credit Table Caution: This is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 3 or 4 of the worksheet is—" and find the appropriate amount.

Use the amount on the Earned Income Credit Worksheet on page 15. Read across to the right and find the amount of the

earned income credit. Enter that amount on line 5 or 6 of the worksheet, whichever applies.

If line 3 or 4 of the worksheet is—		Your earned income credit is—		If line 3 or 4 of the worksheet is—		Your earned income credit is—		If line 3 or 4 of the worksheet is—		Your earned income credit is—		If line 3 or 4 of the worksheet is—		Your earned income credit is—		
Over	But not over	Over	But not over	Over	But not over	Over	But not over	Over	But not over	Over	But not over	Over	But not over	Over	But not over	
\$0	\$0	\$3	\$1,800	\$1,850	\$183	\$3,600	\$3,650	\$363	\$6,350	\$6,400	\$453	\$8,150	\$8,200	\$228	\$11,900	\$11,950
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222	11,950	12,000
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216	12,000	12,050
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209	12,050	12,100
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203	12,100	12,150
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197	12,150	12,200
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191	12,200	12,250
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184	12,250	12,300
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178	12,300	12,350
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172	12,350	12,400
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166	12,400	12,450
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159	12,450	12,500
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153	12,500	12,550
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147	12,550	12,600
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141	12,600	12,650
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134	12,650	12,700
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128	12,700	12,750
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122	12,750	12,800
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116	12,800	12,850
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109	12,850	12,900
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103	12,900	12,950
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97	12,950	13,000
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91	13,000	13,050
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84	13,050	13,100
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78	13,100	13,150
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72	13,150	13,200
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66	13,200	13,250
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59	13,250	13,300
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53	13,300	13,350
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47	13,350	13,400
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41	13,400	13,450
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34	13,450	13,500
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28	13,500	13,550
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22	13,550	13,600
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16	13,600	13,650
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9	13,650	13,700

1982 Optional State Sales Tax Tables

(If you kept records that show you paid more sales tax than the table for your State indicates, you may claim the higher amount on Schedule A, line 13a.)

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page 18.

To use the tables: Step 1—Figure your total available income. (See note to the right).

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3 A—If your total available income is

not over \$40,000, find the income line for your State on the tables and read across to find the amount of sales tax for your family size.

Step 3 B—If your income is over \$40,000 but not over \$100,000, find the deduction listed on the income line "\$38,001-\$40,000" for your family size and State.

Step 3 C—If your income is over \$100,000, your sales tax deduction is limited to the amount for income of \$100,000. To figure your

sales tax deduction, use Step 3 B but don't go over \$100,000.

Note: Use the total of the amount on Form 1040, line 33, and non-taxable receipts such as social security, veterans', and railroad retirement benefits, workers' compensation, untaxed portion of long-term capital gains or unemployment compensation. All-Savers interest exclusion, dividends exclusion, disability income exclusion, deduction for a married couple when both work, and public assistance payments.

Income	Alabama 1					Arizona 2					Arkansas 3					California 1					Colorado 2					Connecticut 1					Dist. of Columbia																																																																																																																																																																																																																																																																																		
	Family size	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5																																																																																																																																																																																																																																																																													
\$1-\$8,000	83	115	122	131	142	160	90	104	109	114	120	78	97	102	109	116	122	127	133	139	145	151	53	59	63	67	71	75	79	83	87	91	95	99	103	107	111	115	119	123	127	131	135	139	143	147	151	155	159	163	167	171	175	179	183	187	191	195	199	203	207	211	215	219	223	227	231	235	239	243	247	251	255	259	263	267	271	275	279	283	287	291	295	299	303	307	311	315	319	323	327	331	335	339	343	347	351	355	359	363	367	371	375	379	383	387	391	395	399	403	407	411	415	419	423	427	431	435	439	443	447	451	455	459	463	467	471	475	479	483	487	491	495	499	503	507	511	515	519	523	527	531	535	539	543	547	551	555	559	563	567	571	575	579	583	587	591	595	599	603	607	611	615	619	623	627	631	635	639	643	647	651	655	659	663	667	671	675	679	683	687	691	695	699	703	707	711	715	719	723	727	731	735	739	743	747	751	755	759	763	767	771	775	779	783	787	791	795	799	803	807	811	815	819	823	827	831	835	839	843	847	851	855	859	863	867	871	875	879	883	887	891	895	899	903	907	911	915	919	923	927	931	935	939	943	947	951	955	959	963	967	971	975	979	983	987	991	995	999	1,003	1,007	1,011	1,015	1,019	1,023	1,027	1,031	1,035	1,039	1,043	1,047	1,051	1,055	1,059	1,063	1,067	1,071	1,075	1,079	1,083	1,087	1,091	1,095	1,099	1,103	1,107	1,111	1,115	1,119	1,123	1,127	1,131	1,135	1,139	1,143	1,147	1,151	1,155	1,159	1,163	1,167	1,171	1,175	1,179	1,183</

1982 Optional State Sales Tax Tables—Continued

Table with columns for state names (Michigan, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming) and rows for income brackets and family sizes.

11 Local sales taxes are included. Taxpayers not paying local sales taxes... 12 Local 1/2 percent sales taxes are included... 13 Local 1/2 percent sales taxes are included... 14 Sales tax paid on purchases of natural gas or electricity...

Tele-Tax (For Use by Taxpayers Using Push-button Telephones)

In 1983, the IRS will begin a new telephone service called Tele-Tax. This service will provide recorded tax information tapes on about 140 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits.

- ALABAMA Birmingham 205-251-9454... ALASKA Anchorage 907-272-2814... ARIZONA Phoenix 602-261-3560... ARKANSAS Little Rock 501-372-3891... CALIFORNIA Carson 213-632-3555... COLORADO Denver 303-296-0462... CONNECTICUT Hartford 203-547-0015... DELAWARE Wilmington 302-652-0272... DISTRICT OF COLUMBIA Call 202-628-2929... FLORIDA Jacksonville 904-353-9579... GEORGIA Atlanta 404-221-6572... HAWAII Honolulu 808-546-7162... ILLINOIS Champaign 217-398-1779... IOWA Des Moines 515-284-6117... KANSAS Wichita 316-264-3147... KENTUCKY Lexington 606-727-3338... LOUISIANA New Orleans 504-529-2854... MAINE Portland 207-775-0465... MARYLAND Baltimore 301-244-7306... MASSACHUSETTS Boston 617-523-8602... MICHIGAN Ann Arbor 313-665-4544... MINNESOTA St. Paul 612-224-4288... MISSISSIPPI Erie 814-459-7419... MISSOURI Kansas City 816-421-3741... MONTANA Billings 406-443-7034... NEBRASKA Omaha 402-221-3324... NEVADA Las Vegas 702-385-1778... NEW HAMPSHIRE Manchester 603-623-5778... NEW JERSEY Camden 609-966-3412... NEW MEXICO Albuquerque 505-766-1102... NEW YORK Albany 518-465-8318... NORTH CAROLINA Charlotte 704-371-6352... NORTH DAKOTA Fargo 701-232-9360... OHIO Cleveland 216-522-3037... OREGON Portland 503-294-5363... PENNSYLVANIA Erie 814-459-7419... RHODE ISLAND Providence 401-861-5220... SOUTH CAROLINA Charleston 803-722-0369... SOUTH DAKOTA Sioux Falls 605-335-7081... TENNESSEE Knoxville 615-521-7478... TEXAS Austin 512-479-0391... UTAH Salt Lake City 801-355-9328... VERMONT Burlington 802-658-0007... VIRGINIA Bailey's Crossroads 703-557-0034... WASHINGTON Seattle 206-343-7221... WEST VIRGINIA Charleston 304-343-3597... WISCONSIN Milwaukee 414-291-1783... WYOMING Cheyenne 307-634-1198

Notes

How to Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below.

You can get the following items at many banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return
Instructions for Form 1040

Form 1040A
Instructions for Form 1040A

Form 1040EZ
Instructions for Form 1040EZ

Schedule A for itemized deductions

Schedule B for interest income if more than \$400 or if from All-Savers Certificates, for dividends and other distributions on stock if more than \$400, and for answering the Foreign Accounts or Foreign Trusts Questions

Schedule G for income averaging

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many public libraries or order them from IRS:

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Form 1040-ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Form 4562, Depreciation and Amortization

Form 4684, Casualties and Thefts

Form 4797, Supplemental Schedule of Gains and Losses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 5695, Residential Energy Credit

How to Get Publications

You can read or photocopy the following publications at many public libraries or order them from IRS:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business

463 Travel, Entertainment, and Gift Expenses

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

505 Tax Withholding and Estimated Tax

506 Income Averaging

508 Educational Expenses

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

525 Taxable and Nontaxable Income

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

531 Reporting Income From Tips

533 Self-Employment Tax

545 Interest Expense

547 Tax Information on Disasters, Casualties, and Thefts

550 Investment Income and Expenses

552 Recordkeeping for Individuals and a List of Tax Publications

553 Highlights of 1982 Tax Changes

554 Tax Benefits for Older Americans

575 Pension and Annuity Income

583 Information for Business Taxpayers

587 Business Use of Your Home

590 Tax Information on Individual Retirement Arrangements

596 Earned Income Credit

903 Energy Credits for Individuals

905 Tax Information on Unemployment Compensation

907 Tax Information for Handicapped and Disabled Individuals

910 Taxpayer's Guide to IRS Information and Assistance

Other publications and forms referred to in the instructions are available without cost from the "Forms Distribution Center" for your state.

1982

Department of the Treasury - Internal Revenue Service

Form 1040A US Individual Income Tax Return (0)

OMB No. 1545-0068

Step 1 Name and address

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security no. Present home address Spouse's social security no. City, town or post office, State, and ZIP code Your occupation Spouse's occupation

Use the IRS mailing label (Otherwise, print or type)

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No If joint return, does your spouse want \$1 to go to this fund? Yes No

Step 2 Filing status and Exemptions

- 1 Single (See if you can use Form 1040EZ.) 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here. 4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Always check the exemption box labeled Yourself. Check other boxes if they apply.

- 5a Yourself 65 or over Blind b Spouse 65 or over Blind c First names of your dependent children who lived with you d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home. (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? e Total number of exemptions claimed.

Attach Copy B of Form W-2 here

Step 3 Adjusted gross income

- 6 Wages, salaries, tips, etc. (Attach Forms W-2) 7 Interest income (Complete page 2 if over \$400 or you have any All-Savers interest) 8a Dividends (Complete page 2 if over \$400) 8b Exclusion Subtract line 8a from 8a 9a Unemployment compensation (insurance). Total from Form(s) 1099-UC 9b Taxable amount, if any, from worksheet on page 16 of Instructions 10 Add lines 6, 7, 8c, and 9b. This is your total income 11 Deduction for a married couple when both work. Complete the worksheet on page 17 12 Subtract line 11 from line 10. This is your adjusted gross income

Step 4 Taxable income

- 13 Allowable part of your charitable contributions. Complete the worksheet on page 18 14 Subtract line 13 from line 12 15 Multiply \$1,000 by the total number of exemptions claimed in box 5e 16 Subtract line 15 from line 14. This is your taxable income

Step 5 Tax, credits, and payments

- 17a Partial credit for political contributions. See page 19 17b Total Federal income tax withheld, from W-2 form(s). (If line 6 is more than \$32,400, see page 19) Stop Here and Sign Below if You Want IRS to Figure Your Tax c Earned income credit, from worksheet on page 21 18 Add lines 17a, b, and c. These are your total credits and payments 19a Find tax on amount on line 16. Use tax table, pages 26-31 19b Advance EIC payment (from W-2 form(s)) 20 Add lines 19a and 19b. This is your total tax

Step 6 Refund or amount you owe

- 21 If line 18 is larger than line 20, subtract line 20 from line 18. Enter the amount to be refunded to you 22 If line 20 is larger than line 18, subtract line 18 from line 20. Enter the amount you owe. Attach payment for full amount payable to "Internal Revenue Service"

Step 7 Sign your return

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return and attachments are correct and complete.

Your signature Date Spouse's signature (if filing jointly, BOTH must sign) Paid preparer's signature Date Check if self-employed Preparer's social security no. Firm's name (or yours, if self-employed) Address and Zip code E.I. no. For Privacy Act and Paperwork Reduction Act Notice, see page 34.

1982 Form 1040A

Page 2

- Caution: You may NOT file Form 1040A (you must file Form 1040 instead) if any of the following apply to you: You could be claimed as a dependent on your parent's return AND had interest, dividends, or other unearned income of \$1,000 or more. You had a foreign financial account or were a grantor of, or transferor to, a foreign trust. You received interest or dividends as a nominee (in your name) for someone else. You received or paid accrued interest on securities transferred between interest payment dates. You received capital gain distributions or nontaxable distributions. You are choosing to exclude qualified reinvested dividends from a qualified public utility. Note: You may also be required to file Form 1040 for other reasons. See pages 4 through 6 of instructions.

Part I Interest income

You must complete this part if you received over \$400 in interest income, OR you received any interest from an All-Savers Certificate (ASC). Use lines 1 and 2 to report interest income other than ASC interest. Use lines 3 through 6 to report ASC interest. Use line 7 to add the totals from lines 2 and 6.

Interest income from sources other than All-Savers Certificates. (See page 14)

Table with 2 columns: List names of payers, Amount. Includes lines 1 and 2.

2 Add amounts on line 1. This is your total interest from other than ASCs. 2

Interest income from All-Savers Certificates. (See page 14)

Table with 2 columns: List names of payers, Amount. Includes line 3.

4 Add amounts on line 3. 4

5 Write the amount of your ASC exclusion from the worksheet on page 14 of the instructions. 5

6 Subtract line 5 from line 4. This is your taxable ASC interest. 6

7 Add lines 2 and 6 and write your answer here. This is your total taxable interest. Also write this amount on line 7 of Form 1040A. 7

Part II Dividend income

You must complete this part if you received over \$400 in ordinary dividends. See page 15 for information on the dividend exclusion.

Table with 2 columns: List names of payers, Amount. Includes line 8.

9 Add amounts on line 8. Write your answer here and on line 8a of Form 1040A. 9

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U.S. GOVERNMENT PRINTING OFFICE 1982-O-343-330

Individual Returns/1982

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1982

Department of the Treasury—Internal Revenue Service
**Form 1040EZ Income Tax Return for
 Single filers with no dependents** (20)

OMB No. 1545-0075

Instructions are on the back of this form.
 Tax Table is in the 1040EZ and 1040A Tax Package.

Name and address

Use the IRS mailing label. If you don't have a label, print or type:

Name (first, initial, last) Social security number

Present home address

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

Presidential Election Campaign Fund

Check this box if you want \$1 of your tax to go to this fund.

Figure your tax

1 Wages, salaries, and tips. Attach your W-2 form(s).	1
2 Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ.	2
3 Add line 1 and line 2. This is your adjusted gross income.	3
4 Allowable part of your charitable contributions. Complete the worksheet on page 18. Do not write more than \$25.	4
5 Subtract line 4 from line 3.	5
6 Amount of your personal exemption.	6 1,000.00
7 Subtract line 6 from line 5. This is your taxable income.	7
8 Enter your Federal income tax withheld. This is shown on your W-2 form(s).	8
9 Use the tax table on pages 26-31 to find the tax on your taxable income on line 7.	9

Refund or amount you owe

10 If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund.	10
11 If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount payable to "Internal Revenue Service."	11

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is correct and complete.

Your signature

Date

X

For Privacy Act and Paperwork Reduction Act Notice, see page 34.

Attach Copy B of Form W-2 here

Attach tax payment here

1982

Instructions for Form 1040EZ**You can use this form if:**

- Your filing status is single
- You do not claim exemptions for being 65 or over, OR for being blind
- You do not claim any dependents
- Your taxable income is less than \$50,000
- You had only wages, salaries, and tips and you had interest income of \$400 or less
- You had no dividend income

You cannot use this form if:

- Your filing status is other than single
- You claim exemptions for being 65 or over, OR for being blind
- You claim any dependents
- Your taxable income is \$50,000 or more
- You had income other than wages and interest income, OR you had interest of over \$400 or any interest from an All-Savers Certificate
- You had dividend income

If you can't use this form, you must use Form 1040A or 1040 instead. See pages 4 through 6. If you are uncertain about your filing status, dependents, or exemptions, read the step-by-step instructions for Form 1040A that begin on page 6.

Completing your return**Name and address**

Use the mailing label from the back cover of the instruction booklet. Correct any errors right on the label. But don't place the label on your return until you have completed it. If you don't have a label, print or type the information in the spaces provided. If you don't have a social security number, see page 7.

Presidential election campaign fund

This fund was established by Congress to help pay campaign costs of candidates running for President. You may have one of your tax dollars go to this fund by checking the box.

Figure your tax

Line 1. Write on line 1 the total amount you received in wages, salaries, and tips from all employers.

Your employer should have reported your income on a 1982 wage statement, Form W-2. If you don't receive your W-2 form by February 15, contact your local IRS office. Attach W-2 form(s) to your return.

Line 2. Write on line 2 the total interest income you received from all sources, such as banks, savings and loans, credit unions, and other institutions with which you deposit money. You should receive an interest statement (usually Form 1099-INT) from each institution that paid you interest.

You cannot use Form 1040EZ if your total interest income is over \$400 or you received interest income from an All-Savers Certificate.

Line 4. You can deduct 25% of what you gave to qualified charitable organizations in 1982. But if you gave \$100 or more, you can't deduct more than \$25. Complete the worksheet on page 18 to figure your deduction, and write the amount on line 4.

Line 6. Every taxpayer is entitled to one \$1,000 personal exemption. If you are also entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form. You must use Form 1040A or Form 1040.

Line 8. Write the amount of Federal income tax withheld, as shown on your 1982 W-2 form(s). If you had two or more employers and had total wages of over \$32,400, see page 19. If you want IRS to figure your tax for you, complete lines 1 through 8, sign, and date your return. If you want to figure your own tax, continue with these instructions.

Line 9. Use the amount on line 7 to find your tax in the tax table on pages 26-31. Be sure to use the column in the tax table for single taxpayers. Write the amount of tax on line 9.

Refund or amount you owe

Line 10. Compare line 8 with line 9. If line 8 is larger than line 9, you are entitled to a refund. Subtract line 9 from line 8, and write the result on line 10.

Line 11. If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and write the result on line 11. Attach your check or money order for the full amount. Write your social security number and "1982 Form 1040EZ" on your payment.

Sign your return

You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 22.

Mailing your return

Your return is due by April 15, 1983. Use the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 25 for the correct address.

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1982

Instructions for preparing Forms 1040EZ & 1040A

Department of the Treasury/ Internal Revenue Service

Are you single? See if you can use the new Form 1040EZ

*This year there is a new
Form 1040EZ. If you are
single, you may be able to
use this simpler form.*

You can use Form 1040EZ for:

- Single filing status only
- Your own personal exemption only
- No dependents
- Income from:
 - Wages, salaries, tips
 - Interest income (\$400 or less)
 - No dividend income
 - Less than \$50,000 in taxable income
- Partial charitable contributions deduction
- No tax credits

Form 1040A

*If you can't use
Form 1040EZ,
Form 1040A may
be right for you.*

You can use Form 1040A for:

- Any of four filing statuses
- All exemptions you are entitled to
- All qualified dependents
- Income from:
 - Wages, salaries, tips
 - Interest and dividends
 - Unemployment compensation
 - Less than \$50,000 in taxable income
- Partial charitable contributions deduction
- Deduction for a married couple when both work
- Partial credit for political contributions
- Earned income credit

From the Commissioner

Two different short tax forms for 1982

This year there are two different short tax forms in your tax package: Form 1040EZ and Form 1040A. You may be able to file the new Form 1040EZ if you are single and have only wages, salaries, and tips, and \$400 or less of interest income. Read pages 4 and 5 to see which form you should use this year.

If you use Form 1040A, you will find that most of the items are the same this year as they were last year; however, we redesigned the form to make it easier for you to complete.

We also added two new lines to Form 1040A because of changes in the law:

Tax law changes for 1982

- Line 11, Deduction for a married couple when both work — a married couple filing a joint return may take a special deduction if both husband and wife work and have qualified earned income. See page 17.
- Line 13, Allowable part of your charitable contributions — you can deduct a part of what you gave to qualified charitable organizations. This deduction is available on both Form 1040EZ and Form 1040A. See page 18.

Important reminders

Quite often we receive inquiries about how people may make voluntary contributions to reduce the public debt. If you should wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you can deduct this contribution on next year's tax return. But please let me remind you to keep your contribution to reduce the public debt separate from any amount payable on your tax return. Tax remittances should be made payable to "Internal Revenue Service."

Be sure to report your taxable income from all sources. In fairness to the vast majority of taxpayers who report all their income, we make every effort to identify others who underreport.

Tax Tip

Even if you can otherwise use Form 1040EZ or Form 1040A, it may benefit you to use Form 1040 if certain tax situations apply to you. Here is one example: If you paid someone to care for your child or disabled dependent while you worked or looked for work in 1982, you may be able to take a credit for these payments if you use Form 1040. To see whether you can qualify for the credit, please get Form 2441, Credit for Child and Dependent Care Expenses.

For other examples of when it might benefit you to use Form 1040, please read pages 4 and 5.

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know.

Sincerely,

Commissioner of Internal Revenue

How to use this instruction booklet

This instruction booklet is divided into three sections. Section 1 contains information about who must file a return and how to choose the correct form to use: Form 1040EZ, Form 1040A, or Form 1040. Section 2 contains step-by-step instructions for Form 1040A. Section 3 contains important reminders and information about some special programs to help taxpayers.

Section 1— Filing information

Your marital status, filing status, age, and gross income determines whether you have to file a tax return. Gross income usually means money, goods, and property you received that you must pay tax on. It does not include nontaxable benefits, such as social security benefits.

First, be sure you need to file a tax return

Use the following chart to see whether you must file a tax return.

You must file a tax return if— Your marital status at the end of 1982 was:	and your filing status is:	and at the end of 1982 your age was:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
Married and living with your spouse at end of 1982 (or on the date your spouse died)	Married, joint return	under 65 (both spouses) 65 or over (one spouse) 65 or over (both spouses)	\$5,400 \$6,400 \$7,400
	Married, separate return	any age	\$1,000
Married, not living with spouse at end of 1982	Married, joint return	any age	\$1,000
	Married, separate return	any age	\$1,000
Widowed in 1981 or 1980 and not remarried in 1982	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
	Qualifying widow(er) with dependent child	under 65 65 or over	\$4,400 \$5,400
Widowed before 1980 and not remarried in 1982	Single or Head of household	under 65 65 or over	\$3,300 \$4,300

Other filing requirements—

- You must also file a tax return if any one of the following applied for 1982:
- either** you could be claimed as a dependent on your parents' return and you had \$1,000 or more in gross income that was not earned income—for example, taxable interest and dividends. (You must file Form 1040. See page 5.)
 - or** you owe any special taxes, such as social security (FICA) tax on tips you did not report to your employer. (You must file Form 1040.)
 - or** you received any advance earned income credit (EIC) payments from your employer.
 - or** you earned \$400 or more from self-employment after you deduct business expenses. (You must file Form 1040.)
 - or** you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,000 or more. (You must file Form 1040.)

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1982 and who file a joint return.

Note: Even if you do not have to file a return, you should file one to get any refund of Federal income tax withheld from your pay. You should also file to get a refund of earned income credit if you are eligible to take the credit.

Second, be sure you use the tax form that is right for you

There are three tax forms for individuals—the new short Form 1040EZ for certain single taxpayers, Form 1040A, and the standard Form 1040. All taxpayers can use Form 1040 if they want to, but you will probably save time if you are able to use one of the short forms instead.

Form 1040EZ for single filers: new this year

Form 1040EZ can be used only by *single* filers who—

- claim only one personal exemption, and
- claim no dependents, and
- have income only from wages, salaries, and tips, and have interest income of \$400 or less, and
- have no dividend income, and
- have taxable income of less than \$50,000.

If you use Form 1040EZ, the instructions on the back of the form are the only ones you will need for completing most of the items. However, you will have to use the 1040A tax table on pages 26-31 to complete line 9 of Form 1040EZ. And if you take the new partial charitable contributions deduction, you will have to use the worksheet on page 18.

There are other parts of the 1040A instructions that might also apply to some 1040EZ filers. For example, if you had excess social security taxes withheld from your wages, you should read page 19.

Even if you can file Form 1040EZ, you should read the following chart to see if it would benefit you to file Form 1040A or 1040 instead of Form 1040EZ.

New Form 1040EZ, Form 1040A, or Form 1040?

The following chart shows the kinds of filing statuses, exemptions, income, deductions, taxes, and credits that can be shown on Forms 1040EZ, 1040A, and 1040. Use it as a guide to determine which form to use. To determine which filing status you can claim and number of exemptions you can take, see page 7.

New Form 1040EZ	Form 1040A	Form 1040
Filing status: Single only	Filing status: Single, married filing joint, married filing separate, or head of household	Filing status: Single, married filing joint, married filing separate, head of household, or qualifying widow(er) with dependent child
Number of exemptions: Only one personal exemption for yourself	Number of exemptions: All exemptions that you are entitled to claim	Number of exemptions: All exemptions that you are entitled to claim
Only taxable income of less than \$50,000	Only taxable income of less than \$50,000	All amounts of taxable income
Only income from: Wages, salaries, tips Interest of \$400 or less	Only income from: Wages, salaries, tips Interest Dividends Unemployment compensation	All sources of income: Wages, salaries, tips Interest and dividends Unemployment compensation Self-employment (including farming) (Schedules C or F) Rents and royalties (Schedule E) Pensions and annuities State and local income tax refunds Capital gains (Schedule D) Gain from the sale of your home (Form 2119) Alimony received All other sources
No itemized deductions You may deduct a part of some amounts you gave to charitable organizations (see page 18)	No itemized deductions You may deduct a part of some amounts you gave to charitable organizations (see page 18)	All itemized deductions (Use Schedule A): State and local income taxes Real estate taxes Sales taxes Interest expenses Charitable contributions Medical and dental expenses Casualty and theft losses Miscellaneous deductions

New Form 1040EZ	Form 1040A	Form 1040	(continued)
No adjustments to income	Only the adjustment to income for: The deduction for a married couple when both work (see page 17)	All adjustments to income: Alimony paid Penalty for early withdrawal of savings Payments to an IRA or Keogh Plan Moving expenses (Form 3903 or Form 3903F)	Employee business expenses (Form 2106) Disability income exclusion (Form 2440) Deduction for a married couple when both work (Schedule W) Other adjustments
No other taxes	Other taxes: Advance EIC payments	Other taxes: Advance EIC payments Self-employment tax (Schedule SE) Tax on an individual retirement arrangement (Form 5329) Minimum tax (Form 4625) Alternative minimum tax (Form 6251)	Social security tax (FICA) on tips not reported to your employer (Form 4137) Uncollected social security (FICA) tax on tips shown on your Form W-2 All other income taxes
No tax credits	Only tax credits for: Partial political contributions credit Earned income credit	All tax credits: Partial political contributions credit Earned income credit Child and dependent care credit (Form 2441) Investment credit (Form 3468)	Foreign tax credit (Form 1116) Jobs credit (Form 5884) Residential energy credit (Form 5695) Credit for the elderly (Schedules R & RP) All other credits

Can you itemize deductions? Many people choose to file Form 1040 so they can itemize deductions. Itemizing often benefits you when you have large deductions, such as real estate taxes, mortgage interest, or medical expenses.

It would generally benefit you to itemize deductions if—

Your filing status is:	And your itemized deductions are:
• Single or Head of household	• More than \$2,300
• Married filing joint or Qualifying widow(er) with dependent child	• More than \$3,400
• Married filing separate	• More than \$1,700

Taxpayers who must use Form 1040

If you have not already done so, please read the chart on page 4 and this page to see which form you can use. You may have to use Form 1040 because of the filing status you choose, kinds of income or taxes you report, or types of deductions and credits you claim. Even if you are otherwise eligible to use Form 1040EZ or 1040A, you MUST use Form 1040 instead if any one of the following special situations applies to you.

You MUST use Form 1040 if:

- You received any of the following types of income:
 - \$1,000 or more of unearned income (for example, interest or dividends) and you can be claimed as a dependent on your parents' return.
 - Capital gain distributions or nontaxable distributions.
 - Bartering income (fair market value of goods or services you received in return for your goods or services).
 - Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
 - Interest or dividend income received as a nominee (that is, in your name) for someone else.
 - Interest on securities transferred between interest payment dates. (You must also use Form 1040 if you paid, rather than received, the interest.)

Taxpayers who must use Form 1040 (continued)

- Any one of the following marital and filing status situations applies to you:
 - You are married filing a separate return and your spouse itemizes. (Note: You may be able to file Form 1040A if you had a dependent child living with you in 1982 and you lived apart from your spouse all year. See page 8.)
 - You were a nonresident alien during any part of 1982 and you do not file a joint return. (Note: You may have to file Form 1040NR.)
 - At the end of 1982 you were married to a nonresident alien or dual-status alien who had U.S. source income and you do not file a joint return. (Note: You can use Form 1040A if you are considered single under the rules explained on page 8 for Married persons who live apart.)

Tax Tip: If your taxable income this year is substantially larger than your average taxable income for the past four years, it may benefit you to "income average." But you must use Form 1040 to do so. Get Schedule G, Income Averaging, for details.

- You can exclude or deduct any of the following sources of income:
 - Qualified reinvested dividends from a qualified public utility. (Note: You must also file Schedule B to take the exclusion.)
 - Foreign earned income you received as a U.S. citizen or nonresident alien. (Note: You must also file Form 2555.)
 - Certain income received from sources in a U.S. possession. (Note: You must also file Form 4563.)
- You made estimated tax payments in 1982 (or want to apply any part of your refund to your 1983 estimated tax). (Note: If you underpaid your tax, you may have to pay a penalty. See page 22.)
- You applied for an extension of time to file your tax return. (Note: You must use Form 4868 to apply for an extension.)
- You were a grantor of, or transferor to, a foreign trust that existed in 1982, OR you had an interest in, or authority over, a foreign bank account, securities account, or other foreign financial account. (Note: You must also file Schedule B.)

Third, prepare and mail your tax return

After you have determined which form you can use (Form 1040EZ or Form 1040A), file only one of these forms as your return. Be sure to keep a copy of your return for your files.

Instructions for Form 1040EZ are on the back of the form. Instructions for completing Form 1040A begin below.

Mail your return in the enclosed envelope. If you don't have one, mail the return to the Service Center for your state. See the list on page 25.

File as soon as you can after January 1, 1983, but not later than April 15, 1983. If you file late, you may have to pay penalties and interest. See page 23 for details.

**Section 2—
Step-by-step
instructions for Form 1040A**

Use these instructions when you prepare your return on Form 1040A. They correspond to the steps and the entry lines on the form. They also refer you to IRS publications that you might find helpful.

Form 1040A and these instructions are separated into seven main steps. At the beginning of each step is a filled-in example of the appropriate section of Form 1040A. You might find it helpful to refer to the examples as you complete your return.

The examples show a Form 1040A filled in for Jon and Lisa Brown of Anytown, Maryland. The Browns are filing a joint return for 1982 and have one son, whom they claim as a dependent. Both Jon and Lisa worked in 1982, and they also had income from interest and dividends. Jon, who was unemployed for part of 1982, received unemployment compensation. They contributed to two charities.

**Step 1
Name, address,
and social
security number**

Your first name and initial (If joint return, also give spouse's name and initial)	Last name	Your social security no.
Jon T + Lisa Brown		516-04-1492
Present home address	Spouse's social security no.	
815 Scott Street	515-10-1178	
City, town or post office, State, and ZIP code	Your occupation	Spouse's occupation
Anytown, Maryland 01234	Clark	Sales

Please use the mailing label we sent you, but don't attach it until you have completed your return. Mark through and correct any errors on it. Use of the label saves processing time and speeds refunds. If you don't have a label, print or type the information in the spaces provided.

Note: Be sure to show your occupation in the space provided.

On a joint return, if you and your spouse use different last names, separate them with "and"—for example, "Jon Brown and Lisa Smith."

Also write your own social security number and, if you are married, your spouse's number. On a joint return, be sure the numbers are in the same order as your first names. If you don't have a social security number, get Form SS-5 from your local SSA office and file it with them. If you don't receive a number by the time your return is due, write "applied for" in the space for your social security number.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the space for your spouse's social security number.

**Presidential Election
Campaign Fund**

Presidential Election Campaign Fund	Do you want \$1 to go to this fund?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	If joint return, does your spouse want \$1 to go to this fund?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Congress established this fund to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the YES box. On a joint return, each of you may choose whether to have \$1 go to the fund.

Checking YES does not change the tax or refund shown on your return. This is NOT a political contribution, so you cannot claim this amount as a partial credit for political contributions on line 17a.

**Step 2
Check your
filing status
and
figure your
exemptions**

<input type="checkbox"/> Single (See if you can use Form 1040EZ.) <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.			
Always check the exemption box labeled Yourself. Check other boxes if they apply.			
<input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Write number of boxes checked on 7a and b
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	
<input type="checkbox"/> First names of your dependent children who lived with you: Sean			Write number of children listed on 7c
<input type="checkbox"/> Other dependents: (1) Name: _____ (2) Relationship: _____ (3) Number of months lived in your home: _____ (4) Did dependent have income of \$1,000 or more? _____ (5) Did you provide more than one-half of dependent's support? _____			
<input type="checkbox"/> Total number of exemptions claimed: _____			Write number of other dependents listed on 7d Add numbers entered in boxes above

**Boxes 1 through 4—
Filing status**

Check only the filing status box that applies to you. In general, your filing status depends on whether you are considered single or married.

There is a different tax rate for each filing status. The lowest rate is *married filing a joint return* followed by *head of household*. The next highest tax rate is *single*. The highest tax rate is *married filing a separate return*. If more than one filing status applies to you, choose the filing status with the lowest tax rate.

**Box 1
Single**

You can check this box if any one of the following applies as of December 31, 1982:
 either you were never married,
 or you were legally separated, according to your State law, under a decree of divorce or of separate maintenance,
 or you were widowed before January 1, 1982, and did not remarry in 1982,
 or you were married, living apart from your spouse, and you meet all five tests described below.

Tax Tip: If you were widowed in 1980 or 1981 and have a dependent child, see the special rule below for widowed taxpayers. You might be able to use joint tax rates to lower your tax.

Married persons who live apart. Even if you were not divorced or legally separated in 1982, you might be able to be considered single and use tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. If you and your spouse each meet the tests, each of you can file this way.

You are considered single if all five of the following apply:

1. You file a separate return, and
2. You lived apart from your spouse all of 1982, and
3. You provided over half the cost of keeping up your home for 1982, and
4. Your home was the principal home of your child or stepchild for more than 6 months of 1982, and
5. You claim this child or stepchild as your dependent.

Note: If you meet all five tests shown above and, in addition, your dependent child lived in your home ALL year, you can file as head of household instead of single. (See page 9.)

**Box 2
Married filing a
joint return**

Married couples will usually pay less tax if they file a joint return instead of separate returns. A husband and wife may file a joint return even if only one had income or they do not live together all year; however, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. You may file a joint return if any one of the following applies:
 either you were married as of December 31, 1982, even if you did not live together at the end of 1982,
 or your spouse died in 1982 and you did not remarry in 1982.

Tax Tip: If both you and your spouse worked this year and received "qualified earned income," you can take a special deduction. See page 17 for more details.

Special rule for widowed taxpayers who have a dependent child. If your spouse died in 1980 or 1981 and you did not remarry in 1982, you may be able to file as a *qualifying widow(er) with dependent child* and use joint return tax rates to lower your tax. But you will have to use Form 1040 instead of Form 1040A. You can use this filing status if all four of the following apply:

1. You have a child (including stepchild or foster child) whom you claim as a dependent, and
2. This child lived in your home for all of 1982 (except for temporary absences), and
3. You paid over half the cost of maintaining your home for this child, and
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as a *qualifying widow(er) with dependent child*, see if you can file as *head of household*. Otherwise, you must file as *single*.

Special rule for nonresident aliens. You may file a joint return with your spouse if, at the end of 1982, you were a nonresident alien and married to a citizen or resident of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, please get Publication 519, U.S. Tax Guide for Aliens.

**Box 3
Married filing a
separate return**

Some married couples file separate returns because each wants to be responsible only for his or her own tax. And sometimes a couple may pay less tax by filing separate returns instead of a joint return.

Special rules for filing a separate return

1. You each report only your own income, exemptions, deductions, and credits.
2. Both of you must figure your tax the same way. This means if one of you itemizes deductions, the other must do so as well. In that case, both of you must use Form 1040 instead of Form 1040A.
3. Each of you must enter the other's name and social security number in the spaces provided on the form.

Tax Tip: If you were married in 1982 but lived apart from your spouse all year, read the special rule on page 8 under the single filing status to see if you can be considered "single."

**Box 4
Head of household**

This filing status is for unmarried individuals who provide a home for certain other persons.

You may file as head of household if:

- You were unmarried as of December 31, 1982 (this includes some married couples who lived apart all year or who were legally separated), and
- You provided over half the cost of keeping up a home that was the principal home all year for any one of the following relatives:
 1. Your **unmarried child or grandchild** who lived with you in your home all year (except for temporary absences, such as for school). This child does not have to be your dependent. *Note: You must write this child's name in the space provided on line 4 if the child is not your dependent.*
 2. Your **married child or grandchild** whom you can claim as a dependent. This child had to live with you in your home all year (except for temporary absences, such as for school).
 3. Your **parent** whom you can claim as a dependent. Your parent did not have to live in your home in 1982.
 4. Any **other relative** whom you can claim as a dependent. This relative must have lived with you in your home all year. For the definition of "relative," see page 11.

Your "child" includes the following:

- Your son, daughter, stepchild, adopted child;
- A child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a family member for the whole year).

Special rules:

- You do not qualify as head of household if your relative in 2, 3, or 4 above is your dependent under the rules for **Dependent supported by two or more taxpayers** (explained on page 12).
- If you receive payments under the program for Aid to Families with Dependent Children (AFDC), and you use them to pay part of the cost of keeping up your home, you cannot count the payments as an amount you paid for keeping up your home.

Tax Tip: If you were married in 1982 but lived apart from your spouse all year, see page 8 for the special rule for Married persons who live apart. If you meet all the tests under this special rule, you may be able to file as head of household.

**Lines 5a through 5e
Exemptions**

An exemption is a tax benefit. For each exemption you take—either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,000 the amount of income on which you must pay tax.

**Line 5a
Exemptions for yourself**

Please be sure to check the exemption box(es) that apply to you.

If you were:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for yourself
- Two exemptions for yourself
- Two exemptions for yourself
- Three exemptions for yourself

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1983, you can take the extra age exemption for 1982.

Blindness. If you were completely blind, attach a statement to your return describing this condition.

If you were partially blind, you can take the blindness exemption if:

- either** you can't see better than 20/200 in your better eye with eyeglasses or contact lenses,
- or** your field of vision is 20 degrees or less.

Attach a certified statement from your eye doctor describing this condition. If your eye condition is not likely to improve, you need to attach a statement only once. In later years, just mention that you have already filed a statement.

**Line 5b
Exemptions for your spouse**

The same rules apply for your spouse's exemptions as for yours. If you are filing a joint return, you can always take the exemptions that apply for your spouse.

If your spouse was:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for your spouse
- Two exemptions for your spouse
- Two exemptions for your spouse
- Three exemptions for your spouse

If you are filing a separate return, you can take exemptions for your spouse only if he or she—

- is not filing a return, and
- had no taxable income, and
- was not the dependent of another person.

If at the end of 1982, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of your spouse. If your husband or wife died in 1982, and you did not remarry by the end of 1982, check the boxes for the exemptions you could have taken for your spouse on the date of death. For other filing instructions, see **Death of taxpayer** on page 23.

**Lines 5c and 5d
Exemptions for dependent
children and other
dependents**

You can claim an exemption for each of your dependents. Each person you claim as a dependent must have been alive during some part of 1982. This includes a baby born in 1982 or a person who died in 1982.

On line 5c write the name of each dependent child who lived with you. On line 5d write the name and other information for other dependents, including your dependent children who did not live with you.

Five tests to determine whether you can claim someone as a dependent

There are five tests to determine whether someone is your dependent: the *relationship test*, *married dependent test*, *citizen or resident test*, *income test*, and *support test*.

Each dependent must meet all five of the following tests:

Test 1—Relationship. Your dependent must be either your relative,

or someone who lived in your home as a member of your household all year; the relationship must not violate local law.

The following are considered your *relatives*:

- Your child. For the definition of "child," see page 9.
- Your grandchild.
- Your son-in-law, daughter-in-law.
- Your parent, grandparent, stepparent, parent-in-law.
- Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Test 2—Married dependent. Your married dependent cannot file a joint return.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.

Test 3—Citizen or resident. The dependent must be either a U.S. citizen or resident,

or a resident of Canada or Mexico, or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Test 4—Income. Generally, the dependent's gross income must be less than \$1,000.

Gross income does not include nontaxable benefits such as social security or welfare benefits.

Special rules for your dependent child. Your dependent who is your child does not have to meet this income test if:

either your child was under 19 at the end of 1982, or your child qualifies as a student dependent.

Your child is a "student dependent" if he or she:

- meets tests 1, 2, and 3 (above), and 5 (on page 12), and
- was enrolled as a full-time student at a school during any 5 months during 1982, or took a full-time, on-farm training course during any 5 months of 1982. (The course had to be given by a school or a State, county, or local government agency.)

School includes elementary, junior and senior high schools; colleges, universities; and technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Tax Tip: Your child can take a \$1,000 personal exemption on his or her own tax return if he or she files one. This is true even if you can also claim this child as a dependent on your own return.

Tax Tip: You may be able to take a credit for payments you made for child and disabled dependent care while you (and your spouse if you were married) worked or looked for work. You must file Form 1040 to take this credit. For more details, see Form 2441, Credit for Child and Dependent Care Expenses.

Exemptions for dependent children and other dependents (continued)

Test 5—Support. The general rule is that you had to provide over half the dependent's support in 1982.

If you file a joint return, support can come from either spouse. For exceptions to the support test, see *Children of divorced or separated parents and Dependent supported by two or more taxpayers* on this page.

Support includes food, a place to live, clothing, medical and dental care, and education. Support also includes such items as a car and furniture, but only if they are given to the dependent, or if the dependent buys them, solely for his or her own use or benefit. In figuring support, use the actual cost of these items. However, you should figure the cost of a place to live at its fair rental value.

In figuring total support, you must include money used by the dependent for his or her own support, even if this money was not taxable. Examples are social security and welfare benefits, gifts, and savings.

Support does not include such items as income and social security taxes, life insurance premiums, or funeral expenses for your deceased dependent. If your dependent is a student, do not include his or her scholarships.

Children of divorced or separated parents. When both parents together pay over half of the child's support, the general rule is that the parent who had custody for most of the year can take the child's exemption. But there are exceptions.

Parent who does not have custody. If you do not have custody (or you have custody for the shorter time), you can still claim the exemption for your child or children if:

either you gave at least \$600 toward each child's support in 1982 and your divorce decree or separation agreement states that you can claim the child as a dependent, or you gave at least \$1,200 toward each child's support in 1982 and the other parent cannot prove that he or she gave more than you did.

Dependent supported by two or more taxpayers. Even if you did not provide more than half of another person's support, you might still be able to claim the person as a dependent if ALL of the following apply:

1. You and one or more other eligible persons together provided over half of another person's support, and
2. You provided more than 10% of that person's support, and
3. No one alone provided over half of that person's support, and
4. Tests 1, 2, 3, and 4 on page 11 are met, and
5. You attach Form 2120, Multiple Support Declaration, to your return. Each eligible person who paid over 10% of support must complete a form and give it to you, so you can attach these forms to your return. The form states that no other taxpayer but you will claim the person as a dependent in 1982.

Step 3

Figuring your adjusted gross income

6	Wages, salaries, tips, etc. (Attach Form W-2)	9,080.00
7	Interest income (Complete page 2 if over \$400 or you have any AB-Savings interest)	155.00
8a	Dividends	240.00
8b	Exclusion	200.00
9a	Unemployment compensation (insurance). Total from Form(s) 1099-UC	350.00
b	Taxable amount, if any, from worksheet on page 16 of Instructions	0.00
10	Add lines 6, 7, 8c, and 9b. This is your total income	9,275.00
11	Deduction for a married couple when both work. Complete the worksheet on page 17	95.00
12	Subtract line 11 from line 10. This is your adjusted gross income	9,180.00

Rounding off to whole dollars. You may find calculations easier if you round off cents to the nearest whole dollar. But if you do round off, do so for all amounts. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.67 becomes \$236.

Tax Tip: If you care for a foster child, see Publication 501, Exemptions, for special rules that apply.

Tax Tip: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Line 6.
Wages, salaries, tips

Write the total of all income you received from wages, salaries, and tips. This is shown on the W-2 form that each employer is required to give you. For a joint return, also be sure to include your spouse's income on line 6.

Be sure to include income from tips, even if the income is not shown on your W-2. If you had any social security tax due on tips you did not report to your employer, you must use Form 1040 to pay this tax.

If you don't have a W-2 form by January 31, ask your employer for one. If you don't get one from your employer by February 15, contact your local IRS office. You must still report your earnings even if you don't get a W-2 from your employer. If you lose your W-2 form or the one that you have is incorrect, ask your employer for a new one.

Special rules for taxpayers in community property states

Married couples living in community property states must follow state law to determine what is community property and what is individual property. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

Be sure to get Publication 555, Community Property and the Federal Income Tax. It explains special rules for couples living in community property states. In general, the special rules for reporting only your own income apply if:

1. You and your spouse lived apart all year, and
2. You do not file a joint return, and
3. You do not transfer community earned income to your spouse before the end of the year, and
4. Your spouse does not transfer community earned income to you before the end of the year.

Line 7.
Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, tax refunds, seller-financed mortgages, etc. Include any interest that you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook.

You cannot use Form 1040A if any of the following apply (use Form 1040 instead):

- You received interest as a nominee for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.

Each payer will usually send you Form 1099-INT or similar statement showing interest you must report. Even if you do not receive a statement, you must report all taxable interest.

For more information on interest income, get Publication 550, Investment Income and Expenses.

You must also complete page 2, Part I, of Form 1040A if—
either your total interest on line 7 is over \$400,
or you have interest from any All-Savers Certificates (ASCs).

If you don't have to complete page 2, skip the rest of the following instructions for line 7, and go on to the instructions for line 8.

In the example on page 12, the Browns reported \$155 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400 and was not from an All-Savers Certificate, they did not have to complete page 2, Part I, of their return.

Tax Tip: Generally, amounts you received from money market funds are not interest income. Instead, you should report these amounts as dividends.

Tax Tip: Generally, taxable interest you receive after June 30, 1983, will be subject to income tax withholding of 10%. However, certain taxpayers can file a certificate to be exempt from this withholding. Get Form W-6 for more details.

Instructions for page 2, Part I,
of Form 1040A

If your total interest is more than \$400 or if you have any interest from an ASC, follow the instructions below for page 2, Part I, of Form 1040A. You must report interest you received from ASCs separately from your other interest.

Lines 1 and 2, interest other than from All-Savers Certificates. Use lines 1 and 2 to report interest other than from ASCs if—
either your interest other than from ASCs is over \$400
or your interest other than from ASCs is \$400 or less but you also have ASC interest.

List each payer's name and the amount of interest on line 1. Add the amounts on line 1 and write the total on line 2.

Lines 3 through 6, interest from All-Savers Certificates. Use lines 3 through 6 to report interest from ASCs. In general, you can claim a \$1,000 lifetime exclusion (\$2,000 on a joint return, regardless of which spouse received the income) of interest from ASCs. This exclusion applies to the total of all qualifying ASCs.

Part I, line 3. List each payer's name and the amount of ASC interest on line 3. Exceptions: Some ASC interest does not qualify for the exclusion. Do not report on line 3 interest received from an ASC if—

- You redeemed the ASC before it matured. Any interest from this ASC is fully taxable. Report it in Part I, line 1.
- You excluded interest in 1981 from an ASC you redeemed in 1982 before it matured. You must report in Part I, line 1, the interest you excluded from that ASC in 1981 and any interest you received from that ASC in 1982.
- You used all or part of your ASC as collateral or security for a loan. In this case you are considered as having redeemed the ASC. Report the interest in Part I, line 1.

Part I, line 4. Add the amounts on line 3, and write the total on line 4.

Part I, line 5, Exclusion of ASC interest. Use the worksheet below to figure your ASC exclusion. (Note: On a joint return each spouse is treated as having claimed half the amount of the exclusion.)

A. Write the amount from Part I, line 4 on page 2 of Form 1040A.	A.	.
B. Write \$1,000 (\$2,000 if a joint return). This is your maximum ASC exclusion.	B.	.
C. Write the amount of ASC interest you excluded in 1981. (You can find this amount from line 1e on page 2 of your 1981 Form 1040A or on your 1981 Schedule B (Form 1040).)	C.	.
D. Subtract line C from line B. Write the result.	D.	.
E. Compare amounts on lines A and D. Write the smaller of the two amounts here. Also write this amount on line 5 of Part I. This is your ASC exclusion for 1982.	E.	.

Part I, line 6. Subtract line 5 from line 4. This is your taxable ASC interest.

Part I, line 7. Add lines 2 and 6 and write the total on line 7 of Part I. Then write this amount on Form 1040A, line 7, on page 1 of your return.

For more details on the ASC exclusion, see Publication 550.

Line 8.
Dividends

Use line 8 to report income from dividends. There are three parts to this line:

Line 8a. Report your total "ordinary" dividends on line 8a. You can assume that any dividend you receive is an ordinary dividend unless the corporation tells you otherwise.

Line 8.
Dividends
(continued)

Each payer will usually send you Form 1099-DIV, or a similar statement. It will show you whether your dividend qualifies for an exclusion. If you are unsure, contact the corporation. Report all taxable dividends even if you did not receive a statement.

If the amount on line 8a is over \$400, you must complete Part II, Dividend income, on page 2 of the return. The instructions for this part are on page 2 of Form 1040A.

You cannot use Form 1040A if any of the following; apply (use Form 1040 instead):

- You had capital gain distributions or nontaxable distributions.
- You received dividends as a nominee for someone else.
- You are excluding qualified reinvested dividends from a "qualified public utility."

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends. But they are really interest and should be reported on line 7.

Line 8b, Dividend exclusion. You can exclude (subtract) up to \$100 of qualifying dividend income. (You can exclude up to \$200 on a joint return regardless of which spouse owns the stock.) On line 8b write your excludable amount.

In the example on page 12, Jon Brown had \$190 in dividends on stock he owned separately. Jon and Lisa also received \$50 in dividends on stock they jointly owned. Since they are filing a joint return, they can claim a \$200 dividend exclusion. If they had filed separate returns, Jon could have claimed a \$100 dividend exclusion; however, Lisa could have only claimed a \$25 dividend exclusion. This is because she is treated as having received one-half of the jointly-owned dividends.

Qualifying dividends. Only dividends from domestic corporations qualify for the dividend exclusion. Dividends from regulated investment companies (including Money Market Funds) may qualify; the corporation will tell you how much of the dividend, if any, qualifies.

Dividends from the following corporations do not qualify for the exclusion:

- Foreign corporations.
- Real estate investment trusts (REITs).
- Exempt corporations (such as charitable organizations and farmers' cooperative associations).

For more details on the dividend exclusion, get Publication 550.

Line 8c. Subtract line 8b from line 8a. Write your answer on line 8c. If it's less than zero, write -0-.

Line 9:
Unemployment
compensation

If you received unemployment compensation, you might have to pay tax on some of it.

You will receive a Form 1099-UC, showing the amount of unemployment compensation you were paid. Write this amount on line 9a. Then use the worksheet on page 16 to see if any of it is taxable.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form 1040A, line 6. If you paid back these benefits in a later year because you received payments under the Trade Act of 1974, you can deduct the repayment, but you must use Form 1040 to do so. For more details, get Publication 525, Taxable and Nontaxable Income.

Tax Tip: Generally, taxable dividends you receive after June 30, 1983, will be subject to income tax withholding of 10%. However, certain taxpayers can file a certificate to be exempt from this withholding. Get Form W-6 for more details.

Line 9.
Unemployment
compensation
(continued)

In the example on page 12, Jon Brown received unemployment compensation of \$3,000 in 1982. He was overpaid \$300 and repaid this amount in 1982.

Unemployment compensation worksheet SAMPLE

- Check only one box:
- a. Single—enter \$12,000 on line F below.
 - b. Married filing a joint return—enter \$18,000 on line F below.
 - c. Married not filing a joint return and lived with your spouse at any time during the year—enter 10—on line F below.
 - d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$12,000 on line F below.

A. Write total unemployment compensation from Form(s) 1099-UC. Also write this amount on line 9a of your return.	A. <u>\$3,000.00</u>
B. If in 1982 you repaid any unemployment compensation you received in 1982, write the amount repaid here. Also write "repayment" and the amount in the margin to the left of line 9a of your return.	B. <u>300.00</u>
C. Subtract line B from line A.	C. <u>2,700.00</u>
D. Add lines 6, 7, and 8c of Form 1040A and enter here.	D. <u>9,235.00</u>
E. Add lines C and D. Write the total here.	E. <u>11,935.00</u>
F. Write: \$12,000 if you checked Box a. or d. above. \$18,000 if you checked Box b. above. —0— if you checked Box c. above.	F. <u>18,000.00</u>
G. Subtract line F from line E. If zero or less, stop here and write -0- on line 9b of your return.	G. <u>-0-</u>
H. Divide the amount on line G by 2.	H. _____
I. Write the smaller of line C or line H. This is the taxable part of your unemployment compensation. Also write this amount on line 9b of your return.	I. _____

Here is a sample worksheet showing how the Browns figure their unemployment compensation.

Unemployment compensation worksheet (keep for your records)

- Check only one box:
- a. Single—enter \$12,000 on line F below.
 - b. Married filing a joint return—enter \$18,000 on line F below.
 - c. Married not filing a joint return and lived with your spouse at any time during the year—enter 0—on line F below.
 - d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$12,000 on line F below.

A. Write total unemployment compensation from Form(s) 1099-UC. Also write this amount on line 9a of your return.	A. _____
B. If in 1982 you repaid any unemployment compensation you received in 1982, write the amount repaid here. Also write "repayment" and the amount in the margin to the left of line 9a of your return.	B. _____
C. Subtract line B from line A.	C. _____
D. Add lines 6, 7, and 8c of Form 1040A and enter here.	D. _____
E. Add lines C and D. Write the total here.	E. _____
F. Write: \$12,000 if you checked Box a. or d. above. \$18,000 if you checked Box b. above. —0— if you checked Box c. above.	F. _____
G. Subtract line F from line E. If zero or less, stop here and write -0- on line 9b of your return.	G. _____
H. Divide the amount on line G by 2.	H. _____
I. Write the smaller of line C or line H. This is the taxable part of your unemployment compensation. Also write this amount on line 9b of your return.	I. _____

Line 11.
Deduction for a married couple when both work

Beginning in 1982, a husband and wife can take a deduction if they file a joint return and they both worked and received "qualified earned income."

"Qualified earned income" means wages, salaries, and tips. It does not include pensions, annuities, nontaxable income, interest, dividends, unemployment compensation, distributions from an IRA, or deferred compensation.

New for '82!

Note: Do not consider community property laws in figuring your earned income.

In the example on page 12, Jon and Lisa Brown deducted \$95 on line 11 of their return because they both worked and they filed a joint return. Jon's wages were \$7,180 and Lisa's wages were \$1,900. Since Lisa's wages were the smaller of the two, they figured their deduction using her wages.

Here is a sample worksheet showing how the Browns figure their deduction.

SAMPLE		(a) You	(b) Your Spouse
A. Wages, salaries, tips (from line 6 of Form 1040A).	A. \$	7,180.00	1,900.00
B. Write amount from column (a) or (b) above, whichever is smaller.	B. \$		1,900.00
C. Multiply the amount on line B by 5% (.05).	C.		x .05
D. Write your answer here and on line 11 of Form 1040A.	D. \$		95.00

Use the following worksheet to figure your deduction:

	(a) You	(b) Your Spouse
A. Wages, salaries, tips (from line 6 of Form 1040A).	A. \$	\$
B. Write amount from column (a) or (b) above, whichever is smaller.	B. \$	
C. Multiply the amount on line B by 5% (.05).	C.	x .05
D. Write your answer here and on line 11 of Form 1040A.	D. \$	

Line 12.
Adjusted gross income

Subtract line 11 from line 10. This is your adjusted gross income for 1982.

If line 12 is less than \$10,000, you might be eligible for the earned income credit. See page 20 of the instructions for more details.

Step 4
Figuring your taxable income

13 Allowable part of your charitable contributions. Complete the worksheet on page 18.	13	15.00
14 Subtract line 13 from line 12.	14	9,165.00
15 Multiply \$1,000 by the total number of exemptions claimed in box 5e.	15	3,000.00
16 Subtract line 15 from line 14. This is your taxable income.	16	6,165.00

Line 13.
Allowable part of your charitable contributions

Beginning in 1982, you can deduct part of what you gave to certain charitable organizations when you use Form 1040EZ or Form 1040A. The amount you can deduct depends on what your filing status is and how much you actually contributed to qualified organizations. Qualified organizations are religious, charitable, educational, scientific, or literary in purpose, or work to prevent cruelty to children or animals.

Also use these instructions when completing line 4 of Form 1040EZ.

New for '82!

Contributions can be in the form of cash (including checks and money orders), property, or out-of-pocket expenses you paid to do volunteer work.

Tax Tip: For more details on what qualifies as a charitable contribution, get Publication 526, Charitable Contributions.

Examples of contributions you CAN deduct:

- Gifts to churches, temples, synagogues, Salvation Army, Red Cross, Scouts, United Way, etc.
- Gifts to nonprofit schools and hospitals.
- Gifts to veterans' and certain cultural groups.

Examples of contributions you CANNOT deduct:

- Political contributions (but see line 17a instructions).
- Gifts to individuals, foreign organizations, and civic leagues.
- The value of your time or services.
- The cost of raffle, bingo, or lottery tickets.
- Value of blood given to a blood bank.

Here is a sample worksheet showing how the Browns figure their deduction. They gave \$60 to two qualified charities and can deduct \$15 on line 13 of their return.

SAMPLE		A. \$	B. +
A. Cash contributions	A.	60.00	
B. Contributions other than cash	B. +		0.00
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =	60.00	
D. Multiply the amount on line C by 25% (.25).	D. x		.25
E. Write your answer here and on line 13 of Form 1040A (or on line 4 of Form 1040EZ).	E. =	15.00	

Had the Browns given \$160 rather than \$60, their deduction on line 13 would have been limited to \$25. This is because the deduction cannot be more than \$25.

Use the worksheet below to figure your charitable contributions deduction:

	A.	B. +	C. =	D. x	E. =
A. Cash contributions	A.				
B. Contributions other than cash	B. +				
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =				
D. Multiply the amount on line C by 25% (.25).	D. x			.25	
E. Write your answer here and on line 13 of Form 1040A (or on line 4 of Form 1040EZ).	E. =				

Line 15.
Exemptions

You are entitled to a \$1,000 deduction for each exemption you can take. Multiply \$1,000 by the number of exemptions shown on line 5e. Write this amount on line 15.

Line 16.
Taxable income

Subtract line 15 from line 14. This is your taxable income. Your tax is figured on this amount. If line 16 is \$50,000 or more, you cannot use Form 1040A. You must use Form 1040 instead.

Step 5
Figuring your tax, credits, and payments

17a Partial credit for political contributions. See page 19.	17a	
b Total Federal income tax withheld, from W-2 form(s). (If line 6 is more than \$22,400, see page 19.)	17b	430.00
Stop Here and Sign Below if You Want IRS to Figure Your Tax		
c Earned income credit, from worksheet on page 21.	17c	103.00
18 Add lines 17a, b, and c. These are your total credits and payments.	18	583.00
19a Find tax on amount on line 16. Use tax table, pages 26-31.	19a	347.00
b Advance EIC payment (from W-2 form(s)).	19b	58.00
20 Add lines 19a and 19b. This is your total tax.	20	405.00

Line 17a.
Partial credit for political contributions

You can take a credit for part of what you gave in 1982 to help pay the campaign expenses of candidates for public office and to political committees and newsletter funds of candidates and elected public officials.

Rules for figuring the amount of your credit:

- Married couples filing a joint return:**
- If you gave \$200 or more, you can take a credit for \$100.
 - If you gave less than \$200, you can take a credit for one-half of what you gave.
- All other filing statuses:**
- If you gave \$100 or more, you can take a credit for \$50.
 - If you gave less than \$100, you can take a credit for one-half of what you gave.

Tax Tip: If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 17a as a political contribution.

Note: The credit you claim on line 17a cannot be more than the amount of the tax shown on line 19a.

Line 17b.
Total Federal income tax withheld

Write the total amount shown as Federal income tax withheld on your 1982 W-2 form. If you have several W-2 forms, add the amounts of tax withheld as shown on each W-2 form.

If you are filing a *joint return*, include Federal income tax withheld for both you and your spouse. If you are filing a *separate return*, include only your own income tax withheld.

Excess social security taxes (FICA) and railroad retirement taxes (RRTA) withheld. If you had more than one employer for 1982 and your total wages were over \$32,400, your employers may have withheld too much social security tax (FICA) or railroad retirement tax (RRTA). If so, you can add the excess amount to your income tax withheld.

Note: If any one employer withheld more than \$2,170.80 in FICA tax, or more than \$2,656.80 in RRTA tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Use the worksheet below to figure excess social security taxes:

Employer	Social security tax withheld
A. _____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
B. Add amounts withheld	= _____
C. Social security tax limit	= 2,170.80
D. Subtract line C from line B, and write the result here. Also add this amount to the Federal income tax withheld on line 17b (line 8 of Form 1040EZ). Write "Excess FICA" and show amount in the margin to the left of line 17b (line 8 of Form 1040EZ).	= _____

Note: If you had more than one railroad employer and you paid more RRTA tax than you should have, contact your employer to see how to figure excess RRTA tax. Do not use the worksheet.

Tax Tip: If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

IRS will figure your tax and your earned income credit for you

If you want us to, we will figure your tax for you. If it turns out that you have paid too much tax, we will send you a refund. If you did not pay enough tax, we'll send you a bill. We won't charge you interest or a late payment penalty if you pay the bill within 30 days of the notice date or by the due date for your return, whichever is later.

We will figure your tax if you —

- Fill in all the parts of the return through line 17b that apply to you, and
- Show separately in the margin of the form your own taxable income and that of your spouse (if you file a joint return), and
- Attach the first copy or Copy B of all your W-2 forms, and
- Complete page 2 of Form 1040A if required, and
- Sign and date your return (both spouses must sign a joint return), and
- Mail it by April 15, 1983.

If you can take the earned income credit (see line 17c instructions below), we can figure that for you too. If you don't have to file a return, but are filing only to take the credit, follow all of the above instructions; however, don't check the Presidential Election Campaign Fund box(es).

Line 17c.
Earned income credit

This is a special credit that can help some people who have a child and have income under \$10,000. If you can take the credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can be as much as \$500.

To qualify for the credit, all of the following must apply:

1. You had earned income in 1982, and
 2. The amount on line 12 of your tax return is less than \$10,000, and
 3. You have a child who lived with you in your principal home all of 1982 (this home must have been in the United States), and
 4. Your filing status is either married filing joint or head of household.
- In addition, special rules apply to each of these two filing statuses:*
- **Married filing joint.** Your child must be claimed as your dependent.
 - **Head of household.** If your child is *unmarried*, this child does not have to be your dependent. But you must write that child's name on line 4 of your return if the child is not your dependent. If your child is *married*, this child must be claimed as your dependent.

Earned income includes:

- Wages, salaries, tips
- Anything else of value (money, goods, services) that you get from your employer for your services even if it is not taxable (such as housing allowance (or rental value of a parsonage) for clergy members and meals and lodging for employees)

Earned income does not include:

- Interest, dividends
- Social security payments
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workmen's compensation
- Unemployment compensation (insurance)

For purposes of this credit, "child" means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child did not live with you the whole year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half the child's support for 1982.

Tax Tip: If you expect to be able to take the credit for 1983 and want to get advance payments of the credit, file Form W-5 with your employer. You MUST file a return if you get advance earned income credit payments.

Line 17c.
Earned income credit
(continued)

If you qualify for the credit, use the worksheet below to figure it. If you do not qualify for the credit, write "No" on line 17c and do not use the worksheet. In the example, the Browns are eligible to take the earned income credit.

SAMPLE

- A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not. A. \$9,080.00
- B. Write the amount from line 12, Form 1040A. B. \$9,180.00
- C. If line B is \$6,000 or less, use line A to find the credit in the table on page 32. Write the amount here and on Form 1040A, line 17c. C.
- D. If line B is more than \$6,000:
1. First, use line A to find the credit in the table on page 32. Write that amount here. → 1. \$116.00
2. Then, use line B to find the credit in the table. Write that amount here. → 2. \$103.00
3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 17c of Form 1040A. D. \$103.00

Here is a sample worksheet showing how the Browns figure their credit.

Earned income credit worksheet (keep for your records)

- A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not. A.
- B. Write the amount from line 12, Form 1040A. B.
- C. If line B is \$6,000 or less, use line A to find the credit in the table on page 32. Write the amount here and on Form 1040A, line 17c. C.
- D. If line B is more than \$6,000:
1. First, use line A to find the credit in the table on page 32. Write that amount here. → 1.
2. Then, use line B to find the credit in the table. Write that amount here. → 2.
3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 17c of Form 1040A. D.

Line 19a.
Figuring your income tax

If line 16 is less than \$50,000, find your tax in the tax table on pages 26-31.

If line 16 is \$50,000 or more, you cannot file Form 1040A. Instead, you must file Form 1040 and use the tax rate schedules to figure your tax.

Note: The tax in the table has been figured so that it already includes the zero bracket amount and the new reduced tax rates.

Line 19b.
Advance EIC payments

If you received advance EIC payments during the year, write the amount as shown on your W-2 form or forms.

Step 6
Figuring your refund or amount you owe

- 21 If line 18 is larger than line 20, subtract line 20 from line 18. Enter the amount to be refunded to you. 21 173.00
- 22 If line 20 is larger than line 18, subtract line 18 from line 20. Enter the amount you owe. Attach payment for full amount payable to "Internal Revenue Service." 22

Line 21.
Refund

Tax Tip: If you move after you file your return and you expect a refund, tell your post office to forward your mail. Otherwise, your refund check may be delayed.

If you had too much tax withheld, the amount on line 18 will be larger than that on line 20. Subtract line 20 from line 18 and write your answer on line 21—this is the amount of your refund. If line 21 is less than \$1, we will send you the refund only if you request it when you file your return.

If your refund is large, see your payroll office about having less tax withheld from your pay. Ask about filling out a new Form W-4, Employee's Withholding Allowance Certificate.

Line 22.
Amount you owe

If you did not have enough tax withheld, the amount on line 20 will be larger than that on line 18. Subtract line 18 from line 20 and write your answer on line 22—this is the amount you still owe IRS. If line 22 is less than \$1, you do not have to pay it.

Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number and "1982 Form 1040A," and attach the payment to your return.

Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. If the amount you owe IRS (line 22 of Form 1040A) is \$200 or more, you may have to pay a penalty if:
• The amount of Federal income tax withheld (line 17b) is less than 80% of—
• The amount of tax (line 20) minus the total of—
a. Partial political contributions credit (line 17a), and
b. Earned income credit (line 17c).

If you owe a penalty, you must file Form 1040 and attach Form 2210, Underpayment of Estimated Tax by Individuals, to it.

However, you may be able to avoid the penalty if you meet one of the exceptions explained in Form 2210.

Step 7
Sign your return

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return and attachments are correct and complete.

Your signature: Don T. Brown Date: 2/12/83 Spouse's signature (if filing jointly, BOTH must sign): Lisa Brown Date: 2/12/83

Reminder: Be sure to attach the first copy or Copy B of your W-2 form(s) to your return.

Paid preparer's signature: _____ Date: _____ Check if self-employed: Preparer's social security no. _____

Firm's name (or yours, if self-employed): _____ E.I. no. _____
Address and zip code: _____
For Privacy Act and Paperwork Reduction Act Notices, see page 24.

Tax Tip: Tax return preparers should see Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, for details on their responsibilities as paid tax return preparers.

Form 1040A or Form 1040EZ is not considered a return unless you sign it. Your spouse must also sign if you are filing a joint return on Form 1040A. Be sure to date your return.

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares it for you but does not charge you should not sign. A preparer who must sign your return must: Sign it by hand in the space provided (signature stamps or labels cannot be used), and give you a copy of the return for your records.

Paid preparers of Form 1040EZ must sign the return and provide all other required information on the return. This information should be provided at the bottom of the form below the area for the taxpayer's signature.

Filing dates, penalties, and interest

If you do not file your return by April 15, 1983, you may have to pay a penalty.

Filing late. The penalty for filing late is 5% of the amount due, for each month or part of a month the return is late. The penalty cannot be more than 25% of your tax due. If you have a reasonable explanation for filing late, you might not have to pay the penalty, but you must attach the explanation to your return.

Minimum penalty for extended failure to file. If you fail to file your return within 60 days of the due date (with extensions), the penalty will not be less than \$100 or the amount of any additional tax you owe, whichever is smaller.

Paying tax late. The penalty is 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. The penalty applies to any unpaid tax on the return and also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Interest. We will charge you interest on taxes not paid by their due date.

Extension of time to file. If you need more time to file, you can get an automatic four-month extension by filing Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 15, 1983. But you must file Form 1040 as your return. You should be aware that an extension of time to file is not an extension of time to pay.

**Section 3—
General Information**

This section contains general information about items such as how to file a return for a deceased taxpayer, how long to keep your records, and how to file an amended return if you need to change your return.

Voluntary contributions to reduce the public debt

You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on next year's tax return.

If you should wish to contribute, please enclose a separate check in your tax return envelope made payable to "Bureau of the Public Debt." Please keep your contribution to reduce the public debt separate from any amount payable on your tax return.

Note: If you owe an amount on your tax return, make a separate check for the amount you owe payable to "Internal Revenue Service."

Death of taxpayer

If the taxpayer died before filing a return for 1982, the taxpayer's spouse or personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1982 and you did not remarry in 1982, or if your spouse died in 1983 before filing a return for 1982, you can file a joint return. A joint return should show your spouse's 1982 income before death and your income for all of 1982. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A. Please write "Filing as surviving spouse" in the area where you sign the return. If someone

Death of taxpayer (continued)

else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

For more details, get Publication 559, Tax Information for Survivors, Executors, and Administrators.

How long to keep your records

Keep records of all items appearing on your tax return until the statute of limitations runs out for the return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Tax Tip: If you income average for 1982, you will need copies of your tax returns for 1978 through 1981. You must file Form 1040 and Schedule G to income average.

For more details, get Publication 552, Recordkeeping for Individuals and a List of Tax Publications.

How to amend your tax return

If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed.

If your return is changed for any reason (for example, as a result of an audit of your return by IRS), it may affect your State tax return. Contact your State tax agency for more information.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Free help is available in most communities to lower-income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Unresolved tax problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.

The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

Income tax withholding for 1983

If the amount due IRS on line 22 or the refund IRS owes you on line 21 is large, see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your pay. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

Tax Tip: Beginning in 1983, if you receive taxable interest, dividends, or pensions and annuities, you may be subject to income tax withholding on these amounts. For more details, see Publication 505.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get Publication 505.

1982 Tax Table (Continued)	If 1000s line 16, OR 1040EZ, line 7 is—				If 1000s line 16, OR 1040EZ, line 7 is—				If 1000s line 16, OR 1040EZ, line 7 is—						
	At least but not more than	Single (jointly filing)	Married (separate filing)	Head of a household	At least but not more than	Single (jointly filing)	Married (separate filing)	Head of a household	At least but not more than	Single (jointly filing)	Married (separate filing)	Head of a household			
8,000	857	614	1,012	796	1,380	1,054	1,637	1,313	13,500	13,550	13,550	1,991	1,543	2,374	1,898
8,050	862	619	1,017	798	1,380	1,054	1,637	1,313	13,550	13,600	13,600	2,002	1,552	2,388	1,909
8,100	867	624	1,022	798	1,380	1,054	1,637	1,313	13,600	13,650	13,650	2,014	1,562	2,403	1,920
8,150	872	629	1,027	798	1,380	1,054	1,637	1,313	13,650	13,700	13,700	2,025	1,571	2,417	1,931
8,200	877	634	1,032	798	1,380	1,054	1,637	1,313	13,700	13,750	13,750	2,037	1,581	2,431	1,942
8,250	882	639	1,037	798	1,380	1,054	1,637	1,313	13,750	13,800	13,800	2,049	1,590	2,446	1,953
8,300	887	644	1,042	798	1,380	1,054	1,637	1,313	13,800	13,850	13,850	2,061	1,600	2,460	1,964
8,350	892	649	1,047	798	1,380	1,054	1,637	1,313	13,850	13,900	13,900	2,073	1,610	2,475	1,975
8,400	897	654	1,052	798	1,380	1,054	1,637	1,313	13,900	13,950	13,950	2,085	1,620	2,490	1,986
8,450	902	659	1,057	798	1,380	1,054	1,637	1,313	13,950	14,000	14,000	2,097	1,630	2,505	1,997
8,500	907	664	1,062	798	1,380	1,054	1,637	1,313	14,000	14,050	14,050	2,109	1,640	2,520	2,008
8,550	912	669	1,067	798	1,380	1,054	1,637	1,313	14,050	14,100	14,100	2,121	1,650	2,535	2,019
8,600	917	674	1,072	798	1,380	1,054	1,637	1,313	14,100	14,150	14,150	2,133	1,660	2,550	2,030
8,650	922	679	1,077	798	1,380	1,054	1,637	1,313	14,150	14,200	14,200	2,145	1,670	2,565	2,041
8,700	927	684	1,082	798	1,380	1,054	1,637	1,313	14,200	14,250	14,250	2,157	1,680	2,580	2,052
8,750	932	689	1,087	798	1,380	1,054	1,637	1,313	14,250	14,300	14,300	2,169	1,690	2,595	2,063
8,800	937	694	1,092	798	1,380	1,054	1,637	1,313	14,300	14,350	14,350	2,181	1,700	2,610	2,074
8,850	942	699	1,097	798	1,380	1,054	1,637	1,313	14,350	14,400	14,400	2,193	1,710	2,625	2,085
8,900	947	704	1,102	798	1,380	1,054	1,637	1,313	14,400	14,450	14,450	2,205	1,720	2,640	2,096
8,950	952	709	1,107	798	1,380	1,054	1,637	1,313	14,450	14,500	14,500	2,217	1,730	2,655	2,107
9,000	957	714	1,112	798	1,380	1,054	1,637	1,313	14,500	14,550	14,550	2,229	1,740	2,670	2,118
9,050	962	719	1,117	798	1,380	1,054	1,637	1,313	14,550	14,600	14,600	2,241	1,750	2,685	2,129
9,100	967	724	1,122	798	1,380	1,054	1,637	1,313	14,600	14,650	14,650	2,253	1,760	2,700	2,140
9,150	972	729	1,127	798	1,380	1,054	1,637	1,313	14,650	14,700	14,700	2,265	1,770	2,715	2,151
9,200	977	734	1,132	798	1,380	1,054	1,637	1,313	14,700	14,750	14,750	2,277	1,780	2,730	2,162
9,250	982	739	1,137	798	1,380	1,054	1,637	1,313	14,750	14,800	14,800	2,289	1,790	2,745	2,173
9,300	987	744	1,142	798	1,380	1,054	1,637	1,313	14,800	14,850	14,850	2,301	1,800	2,760	2,184
9,350	992	749	1,147	798	1,380	1,054	1,637	1,313	14,850	14,900	14,900	2,313	1,810	2,775	2,195
9,400	997	754	1,152	798	1,380	1,054	1,637	1,313	14,900	14,950	14,950	2,325	1,820	2,790	2,206
9,450	1,002	759	1,157	798	1,380	1,054	1,637	1,313	14,950	15,000	15,000	2,337	1,830	2,805	2,217
9,500	1,007	764	1,162	798	1,380	1,054	1,637	1,313	15,000	15,050	15,050	2,349	1,840	2,820	2,228
9,550	1,012	769	1,167	798	1,380	1,054	1,637	1,313	15,050	15,100	15,100	2,361	1,850	2,835	2,239
9,600	1,017	774	1,172	798	1,380	1,054	1,637	1,313	15,100	15,150	15,150	2,373	1,860	2,850	2,250
9,650	1,022	779	1,177	798	1,380	1,054	1,637	1,313	15,150	15,200	15,200	2,385	1,870	2,865	2,261
9,700	1,027	784	1,182	798	1,380	1,054	1,637	1,313	15,200	15,250	15,250	2,397	1,880	2,880	2,272
9,750	1,032	789	1,187	798	1,380	1,054	1,637	1,313	15,250	15,300	15,300	2,409	1,890	2,895	2,283
9,800	1,037	794	1,192	798	1,380	1,054	1,637	1,313	15,300	15,350	15,350	2,421	1,900	2,910	2,294
9,850	1,042	799	1,197	798	1,380	1,054	1,637	1,313	15,350	15,400	15,400	2,433	1,910	2,925	2,305
9,900	1,047	804	1,202	798	1,380	1,054	1,637	1,313	15,400	15,450	15,450	2,445	1,920	2,940	2,316
9,950	1,052	809	1,207	798	1,380	1,054	1,637	1,313	15,450	15,500	15,500	2,457	1,930	2,955	2,327
10,000	1,057	814	1,212	798	1,380	1,054	1,637	1,313	15,500	15,550	15,550	2,469	1,940	2,970	2,338
10,050	1,062	819	1,217	798	1,380	1,054	1,637	1,313	15,550	15,600	15,600	2,481	1,950	2,985	2,349
10,100	1,067	824	1,222	798	1,380	1,054	1,637	1,313	15,600	15,650	15,650	2,493	1,960	3,000	2,360
10,150	1,072	829	1,227	798	1,380	1,054	1,637	1,313	15,650	15,700	15,700	2,505	1,970	3,015	2,371
10,200	1,077	834	1,232	798	1,380	1,054	1,637	1,313	15,700	15,750	15,750	2,517	1,980	3,030	2,382
10,250	1,082	839	1,237	798	1,380	1,054	1,637	1,313	15,750	15,800	15,800	2,529	1,990	3,045	2,393
10,300	1,087	844	1,242	798	1,380	1,054	1,637	1,313	15,800	15,850	15,850	2,541	2,000	3,060	2,404
10,350	1,092	849	1,247	798	1,380	1,054	1,637	1,313	15,850	15,900	15,900	2,553	2,010	3,075	2,415
10,400	1,097	854	1,252	798	1,380	1,054	1,637	1,313	15,900	15,950	15,950	2,565	2,020	3,090	2,426
10,450	1,102	859	1,257	798	1,380	1,054	1,637	1,313	15,950	16,000	16,000	2,577	2,030	3,105	2,437
10,500	1,107	864	1,262	798	1,380	1,054	1,637	1,313	16,000	16,050	16,050	2,589	2,040	3,120	2,448
10,550	1,112	869	1,267	798	1,380	1,054	1,637	1,313	16,050	16,100	16,100	2,601	2,050	3,135	2,459
10,600	1,117	874	1,272	798	1,380	1,054	1,637	1,313	16,100	16,150	16,150	2,613	2,060	3,150	2,470
10,650	1,122	879	1,277	798	1,380	1,054	1,637	1,313	16,150	16,200	16,200	2,625	2,070	3,165	2,481
10,700	1,127	884	1,282	798	1,380	1,054	1,637	1,313	16,200	16,250	16,250	2,637	2,080	3,180	2,492
10,750	1,132	889	1,287	798	1,380	1,054	1,637	1,313	16,250	16,300	16,300	2,649	2,090	3,195	2,503
10,800	1,137	894	1,292	798	1,380	1,054	1,637	1,313	16,300	16,350	16,350	2,661	2,100	3,210	2,514
10,850	1,142	899	1,297	798	1,380	1,054	1,637	1,313	16,350	16,400	16,400	2,673	2,110	3,225	2,525
10,900	1,147	904	1,302	798	1,380	1,054	1,637	1,313	16,400	16,450	16,450	2,685	2,120	3,240	2,536
10,950	1,152	909	1,307	798	1,380	1,054	1,637	1,313	16,450	16,500	16,500	2,697	2,130	3,255	2,547
11,000	1,157	914	1,312	798	1,380	1,054	1,637	1,313	16,500	16,550	16,550	2,709	2,140	3,270	2,558
11,050	1,162	919	1,317	798	1,380	1,054	1,637	1,313	16,550	16,600	16,600	2,721	2,150	3,285	2,569
11,100	1,167	924	1,322	798	1,380	1,054	1,637	1,313	16,600	16,650	16,650	2,733	2,160	3,300	2,580
11,150	1,172	929	1,327	798	1,380	1,054	1,637	1,313	16,650	16,700	16,700	2,745	2,170	3,315	2,591
11,200	1,177	934	1,332	798	1,380	1,054	1,637	1,313	16,700	16,750	16,750	2,757	2,180	3,330	2,602
11,250	1,182	939	1,337	798	1,380	1,054	1,637	1,313	16,750	16,800	16,800	2,769	2,190	3,345	2,613
11,300	1,187	944													

1982 Tax Table (Table 1)

Table 1: 1982 Tax Table (Table 1) showing tax amounts for various income brackets and filing statuses. Columns include 'And you are -', 'If 100A, line 18, OR 1040EZ', and 'Your tax is -'. Rows are categorized by income levels (e.g., 30,000, 33,000, 36,000, 39,000, 42,000, 45,000, 48,000, 51,000, 54,000, 57,000, 60,000, 63,000, 66,000, 69,000, 72,000, 75,000, 78,000, 81,000, 84,000, 87,000, 90,000, 93,000, 96,000, 99,000, 102,000, 105,000, 108,000, 111,000, 114,000, 117,000, 120,000, 123,000, 126,000, 129,000, 132,000, 135,000, 138,000, 141,000, 144,000, 147,000, 150,000, 153,000, 156,000, 159,000, 162,000, 165,000, 168,000, 171,000, 174,000, 177,000, 180,000, 183,000, 186,000, 189,000, 192,000, 195,000, 198,000, 201,000, 204,000, 207,000, 210,000, 213,000, 216,000, 219,000, 222,000, 225,000, 228,000, 231,000, 234,000, 237,000, 240,000, 243,000, 246,000, 249,000, 252,000, 255,000, 258,000, 261,000, 264,000, 267,000, 270,000, 273,000, 276,000, 279,000, 282,000, 285,000, 288,000, 291,000, 294,000, 297,000, 300,000).

1982 Tax Table (Table 2)

Table 2: 1982 Tax Table (Table 2) showing tax amounts for various income brackets and filing statuses. Columns include 'And you are -', 'If 100A, line 18, OR 1040EZ', and 'Your tax is -'. Rows are categorized by income levels (e.g., 30,000, 33,000, 36,000, 39,000, 42,000, 45,000, 48,000, 51,000, 54,000, 57,000, 60,000, 63,000, 66,000, 69,000, 72,000, 75,000, 78,000, 81,000, 84,000, 87,000, 90,000, 93,000, 96,000, 99,000, 102,000, 105,000, 108,000, 111,000, 114,000, 117,000, 120,000, 123,000, 126,000, 129,000, 132,000, 135,000, 138,000, 141,000, 144,000, 147,000, 150,000, 153,000, 156,000, 159,000, 162,000, 165,000, 168,000, 171,000, 174,000, 177,000, 180,000, 183,000, 186,000, 189,000, 192,000, 195,000, 198,000, 201,000, 204,000, 207,000, 210,000, 213,000, 216,000, 219,000, 222,000, 225,000, 228,000, 231,000, 234,000, 237,000, 240,000, 243,000, 246,000, 249,000, 252,000, 255,000, 258,000, 261,000, 264,000, 267,000, 270,000, 273,000, 276,000, 279,000, 282,000, 285,000, 288,000, 291,000, 294,000, 297,000, 300,000).

1982 Tax Table (Continued)	And you are—				And you are—				And you are—				
	At least	But less than	Single	Married	At least	But less than	Single	Married	At least	But less than	Single	Married	
16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.	16. OF 1040, line 15.	16. OF 1040EZ, line 7b.
41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000
41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050	41,050
41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100
41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150
41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200
41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250
41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300	41,300
41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350
41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400
41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450	41,450
41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500
41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550	41,550
41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600
41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650
41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700	41,700
41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800
41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850	41,850
41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900
41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950	41,950
42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050	42,050
42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100
42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150	42,150
42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200
42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250	42,250
42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300
42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350	42,350
42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400
42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450	42,450
42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500
42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550	42,550
42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600	42,600
42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650	42,650
42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700	42,700
42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750	42,750
42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800	42,800
42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850	42,850
42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900	42,900
42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950	42,950
43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000

1982 Earned Income Credit Table

(Caution—This is not a tax table) Read down the column titled "If line A or B of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 21. Read across to the right and find the amount of your earned income credit. Enter that amount on line C or D of the worksheet, whichever applies.

If line A or B of the worksheet is—	But not over	Your earned income credit	If line A or B of the worksheet is—	But not over	Your earned income credit	If line A or B of the worksheet is—	But not over	Your earned income credit	If line A or B of the worksheet is—	But not over	Your earned income credit
50	850	13	3,000	3,050	303	6,950	7,000	318	7,050	7,100	378
80	1,100	8	3,100	3,150	308	7,050	7,100	378	7,150	7,200	386
100	1,500	13	3,150	3,200	313	7,100	7,150	386	7,200	7,250	399
150	2,000	18	3,200	3,250	318	7,150	7,200	399	7,250	7,300	412
200	2,500	23	3,250	3,300	323	7,200	7,250	412	7,300	7,350	429
250	3,000	28	3,300	3,350	328	7,250	7,300	429	7,350	7,400	451
300	3,500	33	3,350	3,400	333	7,300	7,350	451	7,400	7,450	478
350	4,000	38	3,400	3,450	338	7,350	7,400	478	7,450	7,500	516
400	4,500	43	3,450	3,500	343	7,400	7,450	516	7,500	7,550	566
450	5,000	48	3,500	3,550	348	7,450	7,500	566	7,550	7,600	629
500	5,500	53	3,550	3,600	353	7,500	7,550	629	7,600	7,650	707
550	6,000	58	3,600	3,650	358	7,550	7,600	707	7,650	7,700	801
600	6,500	63	3,650	3,700	363	7,600	7,650	801	7,700	7,750	914
650	7,000	68	3,700	3,750	368	7,650	7,700	914	7,750	7,800	1,049
700	7,500	73	3,750	3,800	373	7,700	7,750	1,049	7,800	7,850	1,218
750	8,000	78	3,800	3,850	378	7,750	7,800	1,218	7,850	7,900	1,424
800	8,500	83	3,850	3,900	383	7,800	7,850	1,424	7,900	7,950	1,671
850	9,000	88	3,900	3,950	388	7,850	7,900	1,671	7,950	8,000	2,004
900	9,500	93	3,950	4,000	393	7,900	7,950	2,004	8,000	8,050	2,430
950	1,000	98	4,000	4,050	403	8,000	8,050	2,859	8,100	8,150	3,387
1,000	1,050	103	4,050	4,100	413	8,050	8,100	3,859	8,150	8,200	4,887
1,050	1,100	108	4,100	4,150	423	8,100	8,150	5,000	8,200	8,250	6,559
1,100	1,150	113	4,150	4,200	433	8,150	8,200	7,400	8,250	8,300	8,450
1,150	1,200	118	4,200	4,250	443	8,200	8,250	10,000	8,300	8,350	11,100
1,200	1,250	123	4,250	4,300	453	8,250	8,300	14,000	8,350	8,400	15,800
1,250	1,300	128	4,300	4,350	463	8,300	8,350	19,500	8,400	8,450	21,700
1,300	1,350	133	4,350	4,400	473	8,350	8,400	26,800	8,450	8,500	28,900
1,350	1,400	138	4,400	4,450	483	8,400	8,450	36,000	8,500	8,550	38,600
1,400	1,450	143	4,450	4,500	493	8,450	8,500	48,500	8,550	8,600	50,000
1,450	1,500	148	4,500	4,550	503	8,500	8,550	64,500	8,600	8,650	63,500
1,500	1,550	153	4,550	4,600	513	8,550	8,600	84,500	8,650	8,700	100,000
1,550	1,600	158	4,600	4,65							

Tele-Tax

For use by taxpayers using push-button telephones

In 1983, the IRS will begin a new telephone service called Tele-Tax. This service will provide recorded tax information tapes on about 140 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button telephones.

Brochures, which list all the available topics and describe how to use the service, are available in many banks, and libraries.

Tele-Tax telephone numbers are listed below. If you call from outside the local dialing area of any of these numbers, you will have to pay a long distance charge.

Alabama Birmingham 205-251-9454 Mobile 205-433-6993 Montgomery 205-262-8304	Indiana Evansville 812-422-1026 Gary 219-884-4465 Indianapolis 317-634-1550	New Jersey Camden 609-966-3412 Newark 201-624-1223	Oklahoma Oklahoma City 405-235-3434 Tulsa 918-599-0555
Alaska Anchorage 907-272-2814 Arizona Phoenix 602-261-3560	Iowa Des Moines 515-284-6117	New Mexico Albuquerque 505-766-1102	Oregon Portland 503-294-5363
Arkansas Little Rock 501-372-3891	Kansas Wichita 316-284-3147	New York Albany District (Eastern Upstate New York) Albany 518-465-8318	Pennsylvania Philadelphia 215-592-8946
California Carson 213-632-3555 El Monte 213-571-6902 Fresno 209-268-5395 Los Angeles 213-617-3177 Oakland 415-839-4245 Sacramento 916-448-4387 San Diego 619-293-5020 San Jose 408-293-6506	Kentucky Erlanger 606-727-3338 Lexington 606-233-2889 Louisville 502-582-5599	North Carolina Charlotte 704-371-6352	Rhode Island Providence 401-861-5220
Colorado Denver 303-296-0462	Louisiana New Orleans 504-529-2854	South Carolina Charleston 803-722-0369 Columbia 803-254-4749	South Dakota Sioux Falls 605-335-7081
Connecticut Hartford 203-547-0015 Bridgeport 203-335-0070	Maine Portland 207-775-0465	Tennessee Knoxville 615-521-7478 Memphis 901-525-2611 Nashville 615-542-1541	Texas Austin 512-479-0391 Dallas 214-767-1792 Houston 713-850-8801 San Antonio 512-680-9591
Delaware Wilmington 302-652-0272	Maryland Baltimore 301-244-7306	Utah Salt Lake City 801-355-9328	Vermont Burlington 802-658-0007
District of Columbia Call 202-628-2929	Massachusetts Boston 617-523-8602 Springfield 413-739-6624	Virginia Baileys Crossroads 703-357-0034 Norfolk 804-441-3623 Richmond 804-771-2369	Washington Seattle 206-343-7221
Florida Jacksonville 904-353-9579 Miami 305-374-5144 Orlando 305-422-0592	Michigan Ann Arbor 313-665-4544 Detroit 313-961-4282 Flint 313-238-4599 Grand Rapids 616-451-2034 Lansing 517-372-2454 Mt. Clemens 313-463-9550 Pontiac 313-858-2336	West Virginia Charleston 304-343-3597 Huntington 304-523-0104	Wisconsin Milwaukee 414-291-1783 Wyoming Cheyenne 307-634-1198
Georgia Atlanta 404-221-6572 Augusta 404-722-9068 Columbus 404-327-0298 Savannah 912-333-9632	Minnesota St. Paul 612-224-4288	North Dakota Fargo 701-232-9360	West Virginia Charleston 304-343-3597 Huntington 304-523-0104
Hawaii Honolulu 808-546-7162	Mississippi Jackson 601-960-4168	Ohio Cleveland District Akron 216-253-1170 Cleveland 216-522-3037 Toledo 419-255-3743	Wisconsin Milwaukee 414-291-1783 Wyoming Cheyenne 307-634-1198
Idaho Boise 208-383-0034	Missouri Kansas City 816-421-3741 St. Louis 314-241-4700	Wisconsin Cincinnati District Cincinnati 513-421-8050 Columbus 614-463-1898 Dayton 513-461-9755	
Illinois Champaign 217-398-1779 Chicago 312-886-9614 Peoria 309-637-9305 Rockford 815-987-4280 Springfield 217-789-0489	Montana Billings 406-443-7034		
	Nebraska Omaha 402-221-3324		
	Nevada Las Vegas 702-385-1778		
	New Hampshire Manchester 603-623-5778		

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you: a. Our legal right to ask for the information. b. What major purposes we have in asking for it, and how it will be used. c. What could happen if we do not receive it. d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include: • Tax returns and any papers filed with them. • Any questions we need to ask you so we can: a. Complete, correct, or process your return. b. Figure your tax. c. Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

How to get forms and publications

Generally, we mail forms directly to you based on what seems to be right for you. If you need other forms or publications, you can order them by following the instructions at the bottom of page 35. Please allow two weeks to receive your order.

You can get the following items at many banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return Instructions for Form 1040	Schedule G for income averaging	Schedule SE for reporting net earnings from self-employment
Form 1040A Instructions for Form 1040A	Schedule W for the deduction for a married couple when both work	Form 1040-ES to make estimated tax payments
Form 1040EZ Instructions for Form 1040EZ	You can photocopy the following items (as well as those listed above) at many public libraries or order them from IRS:	Form 2106, Employee Business Expenses
Schedule A for itemized deductions	Schedule B for interest income if more than \$400 or if from All-Savers Certificates; for dividends and other distributions on stock if more than \$400, or for qualified reinvested dividends from qualified public utilities; and for answering the Foreign Accounts or Foreign Trust Questions	Form 2119, Sale or Exchange of Principal Residence
Schedule C for income from a personally owned business	Schedule D for income from the sale or exchange of capital assets	Form 2210, Underpayment of Estimated Tax by Individuals
Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.	Schedule F for income from farming	Form 2441, Credit for Child and Dependent Care Expenses
Schedules RARP for credit for the elderly		Form 3468, Computation of Investment Credit
		Form 3903, Moving Expense Adjustment
		Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

How to get forms and publications (continued)

Forms 4562, Depreciation and Amortization	503 Child and Disabled Dependent Care	550 Investment Income and Expenses
Form 4684, Casualties and Thefts	504 Tax Information for Divorced or Separated Individuals	552 Recordkeeping for Individuals and a List of Tax Publications
Form 4797, Supplemental Schedule of Gains and Losses	505 Tax Withholding and Estimated Tax	553 Highlights of 1982 Tax Changes
Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	506 Income Averaging	554 Tax Benefits for Older Americans
Form 5695, Residential Energy Credit	508 Educational Expenses	575 Pension and Annuity Income
You can read or photocopy the following publications at many public libraries or order them from IRS:	521 Moving Expenses	585 Information for Business Taxpayers
17 Your Federal Income Tax	523 Tax Information on Selling Your Home	587 Business Use of Your Home
54 Tax Guide for U.S. Citizens Abroad	524 Credit for the Elderly	590 Tax Information on Individual Retirement Arrangements
334 Tax Guide for Small Business	525 Taxable and Nontaxable Income	596 Earned Income Credit
463 Travel, Entertainment, and Gift Expenses	526 Charitable Contributions	903 Energy Credits for Individuals
501 Exemptions	527 Rental Property	905 Tax Information on Unemployment Compensation
502 Medical and Dental Expenses	529 Miscellaneous Deductions	907 Tax Information for Handicapped and Disabled Individuals
	530 Tax Information for Homeowners	910 Taxpayer's Guide to IRS Information and Assistance
	531 Reporting Income From Tips	
	533 Self-Employment Tax	
	545 Interest Expense	
	547 Tax Information on Disasters, Casualties, and Thefts	

Unable to use short Forms 1040EZ or 1040A?

If you cannot file either Form 1040EZ or Form 1040A because you want to:

- itemize deductions, income average, claim the child care credit, claim moving expenses, or claim employee business expenses, check the box beside "Form 1040 Kit" located below. Follow the instructions, and send the order to: IRS, P.O. Box 3045, Columbia, MD 21045.

We will send you a "Form 1040 Kit" containing the following:

- Form 1040 (U.S. Individual Income Tax Return)
- Instructions for Form 1040
- Schedules A & B, Form 1040 (Itemized Deductions & Interest and Dividend Income)
- Schedule G, Form 1040 (Income Averaging)
- Publication 506 (Income Averaging)
- Schedule W, Form 1040 (Deduction for a Married Couple When Both Work)
- Form 2106 (Employee Business Expenses)
- Form 2441 (Credit for Child and Dependent Care Expenses)
- Publication 503 (Child & Disabled Dependent Care)
- Form 3903 (Moving Expense Adjustment)
- Publication 521 (Moving Expenses)

Form 1040 Kit

If you check this box, we will send you a "KIT" containing the forms, instructions, and publications listed above. Be sure to print your name and address on the other side of this page. Cut the order form on the dotted line and mail it in your own envelope to the address shown above.

If you need other forms or publications and wish to order them from IRS, attach a separate sheet of paper listing them. Please list forms and publications separately and in numerical order. Also, please list them by form or publication number, not title. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for.

This will help us fill your order quicker. To help reduce waste, order only what you need, and be sure to allow two weeks to receive your order.

Return label

Department of the Treasury—Internal Revenue Service
Peel off the label and place it in the address area of the Form 1040A or 1040EZ you file. If someone prepares your return, please give the preparer the pre-addressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

Third Class Bulk Mail
Postage and Fees Paid
IRS
Permit No. G-48

Index to Instructions

A Addresses of Internal Revenue Service Centers 25	E Earned Income Credit 20 and 21	M Married Persons—Filing Joint Returns 8	S Salaries 13
B Blindness 10	F Figuring Your Income Tax 21	N Name and Address 7	T Tax Assistance for Taxpayers 24 and 33
C Charitable Contributions 18	G Filing Information 3-6	P Nonresident Alien 6, 7, and 8	U Tax Computation by IRS 20
D Death of Spouse 10	H Filing Instructions—When to File 25	R Penalty—Late Filing 23	V Tax Table 26-31
E Death of Taxpayer 23 and 24	I Filing Status—Which Box to Check 7, 8, and 9	S Late Payment 23	W Tip Income 13
F Deduction for a Married Couple When Both Work 17	J Foreign Bank Account 6	T Political Campaigns—Tax Credit 18	X Tax Table 26-31
G Dependents—Birth or Death of Dependent 10	K Form 1040EZ, 1040A, or 10407 4 and 5	U Tax Credit 18	Y Tax Table 26-31
H Children 10, 11, and 12	L Form 1040EZ 4	V \$1 Check-off 7	Z Tax Computation by IRS 20
I Other 10, 11, and 12	M Form W-2 13	W Preparer—Did you Have Someone Else Prepare Your Return? 22	1 Tax Table 26-31
J Student 11	N Forms, How to Get 34	P Privacy Act and Paperwork Reduction Act Notice 34	2 Tax Table 26-31
K Supported by Two or More Taxpayers 12	O Forms Order Blank 35	R Problems, Unresolved Tax 24	3 Tax Table 26-31
L Who Have Unearned Income 5	P General Information 23-25	S Recordkeeping 24	4 Tax Table 26-31
M Dividends and Exclusion 14 and 15	Q Head of Household 9	T Refund of Tax 22	5 Tax Table 26-31
N Divorced or Separated Parents, Children of 12	R Income Tax Withheld (Federal) 19	U Rounding Off to Whole Dollars 12	6 Tax Table 26-31
	S Interest Income 13 and 14	V Who Can Use Form 1040A 4 and 5	7 Tax Table 26-31
	T Interest—Late Payment of Tax 23	W Who Must File Form 1040 4, 5, and 6	8 Tax Table 26-31
	U Itemized Deductions 4 and 5	X Who Should File Form 1040 4, 5, and 6	9 Tax Table 26-31
		Y Who Must Use Form 1040 4, 5, and 6	0 Tax Table 26-31
		Z Who Should File Form 1040 4, 5, and 6	1 Tax Table 26-31
		1 Withholding for 1983 24	

Detach At This Line

Order form

Use your own envelope. Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Write your name and address here. It may be used as a label to speed your order for forms to you.

Name _____

Number and street _____

City or town, State, and ZIP code _____

Schedules A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (0)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

1982
07

Name(s) as shown on Form 1040

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 17 of instructions.)	1 Medicines and drugs	1			
	2 Write 1% of Form 1040, line 33	2			
	3 Subtract line 2 from line 1. If line 2 is more than line 1, write zero	3			
	4 Total insurance premiums you paid for medical and dental care	4			
	5 Other medical and dental expenses:				
	a Doctors, dentists, nurses, hospitals, etc	5a			
	b Transportation	5b			
	c Other (list—include hearing aids, dentures, eyeglasses, etc.)	5c			
	6 Add lines 3 through 5c	6			
	7 Multiply amount on Form 1040, line 33, by 3% (.03)	7			
8 Subtract line 7 from line 6. If line 7 is more than line 6, write zero	8				
9 Write one-half of amount on line 4, but not more than \$150	9				
10 COMPARE amounts on line 8 and line 9, and write the LARGER amount here	10				
Taxes (See page 18 of instructions.)	11 State and local income	11			
	12 Real estate	12			
	13 a General sales (see sales tax tables)	13a			
	b General sales on motor vehicles	13b			
	14 Other (list—include personal property) ▶	14			
15 Add lines 11 through 14. Write your answer here	15				
Interest Expense (See page 19 of instructions.)	16 a Home mortgage interest paid to financial institutions	16a			
	b Home mortgage interest paid to individuals (show that person's name and address) ▶	16b			
	17 Credit cards and charge accounts	17			
	18 Other (list) ▶	18			
19 Add lines 16a through 18. Write your answer here	19				
Contributions (See page 19 of instructions.)	20 a Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 20b.)	20a			
	b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶	20b			
	21 Other than cash (see page 19 of instructions for required statement)	21			
	22 Carryover from prior years	22			
23 Add lines 20a through 22. Write your answer here	23				
Casualty and Theft Losses and Miscellaneous Deductions (See page 20 of instructions.)	24 Total casualty or theft loss(es) (attach Form 4684)	24			
	25 a Union and professional dues	25a			
	b Tax return preparation fee	25b			
	26 Other (list) ▶	26			
27 Add lines 24 through 26. Write your answer here	27				
Summary of Itemized Deductions (See page 20 of instructions.)	28 Add lines 10, 15, 19, 23, and 27	28			
	29 If you checked Form 1040, Filing Status box { 2 or 5, write \$3,400 1 or 4, write \$2,300 3, write \$1,700 }	29			
	30 Subtract line 29 from line 28. Write your answer here and on Form 1040, line 34a. (If line 29 is more than line 28, see the instructions for line 30 on page 20.)	30			

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedules A&B (Form 1040) 1982

Schedule B—Interest and Dividend Income

OMB No. 1545-0074

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 Interest Income (See pages 8 and 20 of instructions.) Also complete Part III if you received more than \$400 in interest.	Interest income other than interest from All-Savers Certificates		Amount
	1 Interest income from seller-financed mortgages. (See instructions and show name of payer.)	1	
	2 Other interest income (list name of payer)		
	3 Add lines 1 and 2	3	
	Interest from All-Savers Certificates (ASCs). (See page 21.)		Amount
	4		
	5 Add amounts on line 4	5	
	6 Write the amount of your ASC exclusion from the worksheet on page 21 of instructions	6	
	7 Subtract line 6 from line 5	7	
	8 Add lines 3 and 7. Write your answer here and on Form 1040, line 8	8	
Part II Dividend Income (See pages 9 and 21 of instructions.) Also complete Part III if you received more than \$400 in dividends.	Name of payer		Amount
	9		
	10 Add amounts on line 9	10	
	11 Capital gain distributions. Enter here and on line 13, Schedule D.*	11	
	12 Nontaxable distributions. (See instructions for adjustment to basis.)	12	
	13 Exclusion of qualified reinvested dividends from a public utility. (See instructions.)	13	
	14 Add lines 11, 12, and 13	14	
	15 Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a	15	
	*If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14.		
	Part III Foreign Accounts and Foreign Trusts (See page 21 of instructions.)	16 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?	Yes	No
17 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926		Yes	No

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

U.S. GOVERNMENT PRINTING OFFICE: 1982—O-363-306

52-0906127

Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB. No. 1545-0074
1982
08

Name of proprietor _____ Social security number of proprietor _____

A Main business activity (see Instructions) ▶ _____ ; product ▶ _____

B Business name ▶ _____

D Business address (number and street) ▶ _____
City, State and ZIP Code ▶ _____

C Employer identification number _____

E Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____

F Method(s) used to value closing inventory:
(1) Cost (2) Lower of cost or market (3) Other (if other, attach explanation)

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

H Did you deduct expenses for an office in your home?

I Did you operate this business at the end of 1982?

J How many months in 1982 did you actively operate this business? ▶ _____

C
Yes No

Part I Income

1 a Gross receipts or sales	1a			
b Returns and allowances	1b			
c Balance (subtract line 1b from line 1a)	1c			
2 Cost of goods sold and/or operations (Schedule C-1, line 8)	2			
3 Gross profit (subtract line 2 from line 1c)	3			
4 a Windfall Profit Tax Credit or Refund received in 1982 (see Instructions)	4a			
b Other income	4b			
5 Total income (add lines 3, 4a, and 4b)	5			

Part II Deductions

6 Advertising	25 Taxes (Do not include Windfall Profit Tax here. See line 29.)		
7 Bad debts from sales or services (Cash method taxpayers, see Instructions)	26 Travel and entertainment		
8 Bank service charges	27 Utilities and telephone		
9 Car and truck expenses	28 a Wages		
10 Commissions	b Jobs credit		
11 Depletion	c Subtract line 28b from 28a		
12 Depreciation, including Section 179 expense deduction (from Form 4562)	29 Windfall Profit Tax withheld in 1982		
13 Dues and publications	30 Other expenses (specify):		
14 Employee benefit programs	a _____		
15 Freight (not included on Schedule C-1)	b _____		
16 Insurance	c _____		
17 Interest on business indebtedness	d _____		
18 Laundry and cleaning	e _____		
19 Legal and professional services	f _____		
20 Office supplies and postage	g _____		
21 Pension and profit-sharing plans	h _____		
22 Rent on business property	i _____		
23 Repairs	j _____		
24 Supplies (not included on Schedule C-1)	k _____		
	l _____		
	m _____		

31 Total deductions (add amounts in columns for lines 6 through 30m) **31**

32 Net profit or (loss) (subtract line 31 from line 5). If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6). If a loss, go on to line 33 **32**

33 If you have a loss, do you have amounts for which you are not "at risk" in this business (see Instructions)? Yes No
If you checked "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6).

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

SCHEDULE C-1—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part I, line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1		
2 Purchases (less cost of items withdrawn for personal use)	2		
3 Cost of labor (do not include salary paid to yourself)	3		
4 Materials and supplies	4		
5 Other costs	5		
6 Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold and/or operations (subtract line 7 from line 6). Enter here and on Part I, line 2	8		

U.S. GOVERNMENT PRINTING OFFICE: 1982-0-363-309

E1 452-1074407

**SCHEDULE D
(FORM 1040)**

Department of the Treasury
Internal Revenue Service (0)

Capital Gains and Losses (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.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

1982
14

Name(s) as shown on Form 1040

Your social security number

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

D

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 23)	f. LOSS If column (a) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						
2a						
2b						
3						
4						
5						
6						
7						

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

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 23)	f. LOSS If column (a) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
8						
9a						
9b						
10						
11						
12						
13						
14						
15						
16						
17						
18						

Note: Complete this form on reverse. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.

For Paperwork Reduction Act Notice, see Form 1040 instructions

Schedule D (Form 1040) 1982

Page 2

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here. Note: If line 19 is a loss, skip lines 20 through 22 and complete lines 23 and 24. If line 19 is a gain complete lines 20 through 22 and skip lines 23 and 24.	19	
20 If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18.	20	
21 Enter 60% of line 20. If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.	21	
22 Subtract line 21 from line 19. Enter here and on Form 1040, line 13.	22	
23 If line 19 shows a loss, enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19; (ii) If line 18 is zero or a net gain, enter line 19; or (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	23	
24 Enter here and as a loss on Form 1040, line 13, the smallest of: (i) The amount on line 23; (ii) \$3,000 (\$1,500 if married and filing a separate return); or (iii) Taxable income, as adjusted.	24	

Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶
Enter the percentage of valuation of the note or other obligation ▶

Part V Computation of Post-1969 Capital Loss Carryovers from 1982 to 1983
(Complete this part if the loss on line 23 is more than the loss on line 24)
Note: You do not have to complete Part V on the copy you file with IRS.

Section A—Short-term Capital Loss Carryover

25 Enter loss shown on line 7; if none, enter zero and skip lines 26 through 30—then go to line 31.	25	
26 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero.	26	
27 Reduce any loss on line 25 to the extent of any gain on line 26.	27	
28 Enter amount shown on line 24.	28	
29 Enter smaller of line 27 or 28.	29	
30 Subtract line 29 from line 27. This is your short-term capital loss carryover from 1982 to 1983.	30	

Section B—Long-term Capital Loss Carryover

31 Subtract line 29 from line 28 (Note: If you skipped lines 26 through 30, enter amount from line 24).	31	
32 Enter loss from line 18; if none, enter zero and skip lines 33 through 36.	32	
33 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero.	33	
34 Reduce any loss on line 32 to the extent of any gain on line 33.	34	
35 Multiply amount on line 31 by 2.	35	
36 Subtract line 35 from line 34. This is your long-term capital loss carryover from 1982 to 1983.	36	

☆ U.S. GOVERNMENT PRINTING OFFICE: 1982-O-363-312

52-0906127

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (O)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates and trusts, etc.)

Attach to Form 1040. See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1982
15

Name(s) as shown on Form 1040

Your social security number

Part I Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see Instructions)? Yes No
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? Yes No

Description of Properties

Property A (Show kind and location)
Property B (Show kind and location)
Property C (Show kind and location)

Rental and Royalty Income

	Properties			Totals (Add columns A, B, and C)
	A	B	C	
3 a Rents received				3
b Royalties received				
Rental and Royalty Expenses				
4 Advertising	4			
5 Auto and travel	5			
6 Cleaning and maintenance	6			
7 Commissions	7			
8 Insurance	8			
9 Interest	9			
10 Legal and other professional fees	10			
11 Repairs	11			
12 Supplies	12			
13 Taxes (Do NOT include Windfall Profit Tax here. See Part III, line 35.)	13			
14 Utilities	14			
15 Wages and salaries	15			
16 Other (list)				
17 Total expenses other than depreciation and depletion. Add lines 4 through 16	17			17
18 Depreciation expense (see Instructions), or Depletion	18			18
19 Total. Add lines 17 and 18	19			19
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	20			20
21 Add properties with profits on line 20, and write the total profits here	21			21
22 Add properties with losses on line 20, and write the total (losses) here	22			22
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here	23			23
24 Net farm rental profit or (loss) from Form 4835, line 50	24			24
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 37 of Schedule E	25			25

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule E (Form 1040) 1982

Page 2

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? Yes No
If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk?" Yes No

	(a) Name	(b) Employer Identification number	(c) Net loss (see Instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and write here		26	
Estates or Trusts				
	27 Combine amounts in columns (c) and (d), line 26, and write net income or (loss)		27	
Small Business Corporations				
	28 Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately)		28	
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write here and include in line 37 below		29	
	30 Add amounts in columns (c) and (d) and write here		30	
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Write here and include in line 37 below		31	
	32 Add amounts in columns (c) and (d) and write here		32	
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below		33	

Part III Windfall Profit Tax Summary

34 Windfall profit tax credit or refund received in 1982 (see Instructions)	34	
35 Windfall profit tax withheld in 1982 (see Instructions)	35	
36 Combine amounts on lines 34 and 35. Write here and include in line 37 below	36	

Part IV Summary

37 TOTAL Income or (loss). Combine lines 25, 29, 31, 33, and 36. Write here and on Form 1040, line 18	37	
38 Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
Totals (Property A)							
Property B							
Totals (Property B)							
Property C							
Totals (Property C)							

U.S. GOVERNMENT PRINTING OFFICE: 1982-0-363-315

52 0906127

**SCHEDULE F
(Form 1040)**

Farm Income and Expenses

OMB No. 1545-0074

1982
16

Department of the Treasury
Internal Revenue Service (6)

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

Name of proprietor(s)

Social security number

Farm name and address

Employer identification number

Part I Farm Income—Cash Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Sales of Livestock and Other Items You Bought for Resale

a. Description	b. Amount	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.		

Part II Farm Deductions—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
32 a Labor hired	
b Jobs credit	
c Balance (subtract line 32b from line 32a)	
33 Repairs, maintenance	
34 Interest	
35 Rent of farm, pasture	
36 Feed purchased	
37 Seeds, plants purchased	
38 Fertilizers, lime, chemicals	
39 Machine hire	
40 Supplies purchased	
41 Breeding fees	
42 Veterinary fees, medicine	
43 Gasoline, fuel, oil	
44 Storage, warehousing	
45 Taxes	
46 Insurance	
47 Utilities	
48 Freight, trucking	
49 Conservation expenses	
50 Land clearing expenses	
51 Pension and profit-sharing plans	
52 Employee benefit programs other than line 51	
53 Other (specify) ▶	
54 Total (add lines 32c through 53)	
55 Depreciation, including Section 179 expense deduction (from Form 4562)	
56 Total deductions (add lines 54 and 55)	

Sales of Livestock and Produce You Raised and Other Farm Income

Kind	Amount
5 Cattle and calves	
6 Sheep	
7 Swine	
8 Poultry	
9 Dairy products	
10 Eggs	
11 Wool	
12 Cotton	
13 Tobacco	
14 Vegetables	
15 Soybeans	
16 Corn	
17 Other grains	
18 Hay and straw	
19 Fruits and nuts	
20 Machine work	
21 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
22 Per-unit retains	
23 Nonpatronage distributions from exempt cooperatives	
24 Agricultural program payments: a Cash	
b Materials and services	
25 Commodity credit loans under election (or forfeited)	
26 Federal gasoline tax credit	
27 State gasoline tax refund	
28 Crop insurance proceeds	
29 Other (specify) ▶	
30 Add amounts in column for lines 5 through 29	
31 Gross profits* (add lines 4 and 30)	

57 Net farm profit or (loss) (subtract line 56 from line 31). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, go on to line 58. (Fiduciaries and partnerships, see the Instructions.)

58 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? Yes No
If you checked "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.

*Use amount on line 31 for optional method of computing net earnings from self-employment. (See Schedule SE, Part II, line 4.)

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule F (Form 1040) 1982

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Page 2

Part III Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)

a. Kind	b. Inventory at beginning of year	c. Cost of items purchased during year	d. Sales during year	e. Inventory at end of year
59 Cattle and calves				
60 Sheep				
61 Swine				
62 Poultry				
63 Dairy products				
64 Eggs				
65 Wool				
66 Cotton				
67 Tobacco				
68 Vegetables				
69 Soybeans				
70 Corn				
71 Other grains				
72 Hay and straw				
73 Fruits and nuts				
74 Machine Work				
75 Other (specify) ▶				
76 Totals (enter here and in Part IV below)	(Enter on line 85)	(Enter on line 86)	(Enter on line 78)	(Enter on line 77)

Part IV Summary of Income and Deductions—Accrual Method

77 Inventory of livestock, crops, and products at end of year (line 76, column e)	
78 Sales of livestock, crops, and products during year (line 76, column d)	
79 Agricultural program payments: a Cash	
b Materials and services	
80 Commodity credit loans under election (or forfeited)	
81 Federal gasoline tax credit	
82 State gasoline tax refund	
83 Other farm income (specify) ▶	
84 Add lines 77 through 83	
85 Inventory of livestock, crops, and products at beginning of year (line 76, column b)	
86 Cost of livestock and products purchased during year (line 76, column c)	
87 Total (add lines 85 and 86)	
88 Gross profits* (subtract line 87 from line 84)	
89 Total deductions from Part II, line 56	
90 Net farm profit or (loss) (subtract line 89 from line 88). If a profit, individuals enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, go on to line 91. (Fiduciaries and partnerships, see the Instructions.)	

91 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? Yes No
If you checked "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.

*Use amount on line 88 for optional method of computing net earnings from self-employment. (See Schedule SE, Part II, line 4.)

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (0)

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

OMB No. 1545-0074

1982
22

Name of self-employed person (as shown on social security card)

Social security number of self-employed person ▶

Part I Regular Computation of Net Earnings from Self-Employment

1 Net profit or (loss) from Schedule F (Form 1040), line 57 or line 90, and farm partnerships, Schedule K-1 (Form 1065), line 18b.	1		
2 Net profit or (loss) from Schedule C (Form 1040), line 32, and Schedule K-1 (Form 1065), line 18b (other than farming). See instructions for kinds of income to report. Note: If you are exempt from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361, check here <input type="checkbox"/> . If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line.	2		

Part II Optional Computation of Net Earnings from Self-Employment

Generally, this part may be used only if:

- Your gross farm profits were not more than \$2,400, or
 - Your gross farm profits were more than \$2,400 and your net farm profits were less than \$1,600, or
 - Your net nonfarm profits were less than \$1,600 and less than two-thirds (2/3) of your gross nonfarm income.
- See instructions for other limitations.

3 Maximum income for optional methods	3	\$1,600	00
4 Farm Optional Method—Enter two-thirds (2/3) of gross profits from Schedule F (Form 1040), line 31 or line 8B, and farm partnerships, Schedule K-1 (Form 1065), line 18a, or \$1,600, whichever is smaller	4		
5 Subtract line 4 from line 3	5		
6 Nonfarm Optional Method—Enter the smaller of two-thirds (2/3) of gross profits from Schedule C (Form 1040), line 3, and Schedule K-1 (Form 1065), line 18c (other than farming), \$1,600, or, if you elected the farm optional method, the amount on line 5	6		

Part III Computation of Social Security Self-Employment Tax

SE

7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4	7		
8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6	8		
9 Add lines 7 and 8. If less than \$400, you are not subject to self-employment tax. Do not fill in the rest of the schedule	9		
10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax for 1982 is	10	\$32,400	00
11 a Total FICA wages from Forms W-2 and RRTA compensation	11a		
b Unreported tips subject to FICA tax from Form 4137, line 9, or to RRTA tax	11b		
c Add lines 11a and 11b	11c		
12 Subtract line 11c from line 10	12		
13 Enter the smaller of line 9 or line 12. If line 13 is \$32,400, fill in \$3,029.40 on line 14. Otherwise, multiply line 13 by .0935 and enter the result on line 14	13		.0935
14 Self-employment tax. Enter this amount on Form 1040, line 51	14		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

U.S. GOVERNMENT PRINTING OFFICE: 1982-O-363.327

23-188-5979

Schedule W

(Form 1040)

Department of the Treasury
Internal Revenue Service (0)

**Deduction for a Married Couple
When Both Work**

OMB No. 1545-0074

1982
37

Names as shown on Form 1040

Your social security number

Purpose.—Use this schedule to claim a deduction if:

- you are married filing a joint return,
- both you and your spouse have Qualified Earned Income, and
- you do not exclude income earned abroad or U.S. possessions or claim the foreign housing deduction.

Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It also includes income earned from self-

employment. It does not include items such as interest, dividends, pensions, annuities, non-taxable income, distributions from an IRA, or deferred compensation.

Caution: Do not consider community property laws in figuring your earned income.

Adjustments.—Your earned income must be reduced by certain deductions that apply to it to figure Qualified Earned Income. Enter in the proper column of line 4 below, the amounts from Form 1040:

- line 24—Employee Business Expenses,
- line 25—Payments to an IRA,

- line 26—Payments to a Keogh plan, &
- line 31—Repayment of supplemental unemployment benefits (Sub-pay).

Example.—You earn a salary of \$20,000 and have \$6,000 of employee business expenses on line 24 of Form 1040. Your spouse earns \$17,000 and puts \$2,000 into an IRA (line 25 of Form 1040). Your Qualified Earned Income is \$14,000 and your spouse's is \$15,000. Therefore, on your joint return you can take a deduction of \$700 (.05 X \$14,000).

	(a) You	(b) Your spouse
1 Wages, salaries, tips, etc., from line 7 of Form 1040. (Do not include any amount your spouse pays you.)	1	
2 Net profit or (loss) from self-employment (from Schedule C or F (Form 1040), Form 1065 (Schedule K-1), and any other taxable self-employment income)	2	
3 Combine lines 1 and 2. This is your total earned income	3	
4 Adjustments from Form 1040, lines 24, 25, 26, and any repayment of Sub-pay written in on line 31 (see instructions above)	4	
5 Subtract line 4 from line 3. This is your Qualified Earned Income	5	
6 Write in the amount from line 5(a) or 5(b), whichever is smaller, BUT DO NOT WRITE MORE THAN \$30,000	6	
7 Multiply line 6 by 5% (.05)	7	X .05
8 Write in the answer here and on Form 1040, line 29	8	

U. S. GOVERNMENT PRINTING OFFICE : 1982 O - 363-790

Form **4868**
Department of the Treasury
Internal Revenue Service (O)

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

OMB No. 1545-0188
1982
72

Please Print or Type	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	City, town or post office, State, and ZIP code		

Note: File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below. This is not an extension of time for payment of tax. You will be charged a penalty for late payment of tax and late filing unless you show reasonable cause for not paying or filing on time (see instructions).

If you expect to file a gift tax return (Form 709 or Form 709-A) for 1982 due by April 15, 1983, check this box

I request an automatic 4-month extension of time to August 15, 1983, to file Form 1040 for the calendar year 1982 (or if a fiscal year return to 19....., for the tax year ending 19.....).

1 Total income tax liability for 1982 (You may estimate this amount.) Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	1	
2 Federal income tax withheld	2	
3 1982 estimated tax payments (include 1981 overpayment allowed as a credit)	3	
4 Other payments and credits you expect to show on Form 1040	4	
5 Add lines 2, 3, and 4	5	
6 Income tax balance due (subtract line 5 from line 1). Pay in full with this form	6	
7 Total gift tax you expect to owe for 1982 (see instructions)	7	

If you send only one check for both income and gift tax due, attach a statement showing how much of the check applies to each type of tax.

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Date _____
 Spouse'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 I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature of preparer other than taxpayer _____ Date _____

Note: The person who signs this form may be an attorney or certified public accountant qualified to practice before the IRS, a person enrolled to practice before the IRS, or a person holding a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in a close personal or business relationship to the taxpayer may sign this form.

For Paperwork Reduction Act Notice, see back of form. Form **4868** (1982)

General Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose.—Use Form 4868 to ask for an automatic 4-month extension of time to file Form 1040. Do not request an automatic extension if:

- You want the IRS to figure your tax, or
- You are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly, file it on time, and pay with it the amount of tax shown on line 6. We will notify you only if your request for an extension is denied.

Note: Any extension of time granted for filing your 1982 calendar year income tax return also extends the time for filing a gift tax return for 1982 due by April 15, 1983.

When to File.—File Form 4868 by April 15, 1983. If you are filing a fiscal year return, file Form 4868 by the regular due date of Form 1040. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday.

You may file Form 1040 any time before the 4-month period ends.

Filing Form 2688.—Except in cases of undue hardship, we will not accept Form 2688, Application for Extension of Time to File U.S. Individual Income Tax Return, until you have first used Form 4868.

If you have filed Form 4868 and still need more time, use Form 2688 or write a letter of explanation. You must show reasonable cause. Send Form 2688 or the letter to the Internal Revenue Service Center where you file your Form 1040. (See Where to File, below.)

If you need a further extension, ask for it early so that, if denied, you can still file your return on time.

Where to File.—Mail this form to the Internal Revenue Service Center for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Delaware, Maryland, District of Columbia, Pennsylvania	Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301

Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
If you are located in:	Use this address:
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Tariff Agaña, GU 95910
Puerto Rico (for filers excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. address of:	Miami—Atlanta, GA 31101 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming the housing deduction under section 911	Philadelphia, PA 19255

Penalties.—You may be charged one or both of the following penalties.

Late payment penalty.—Form 4868 does not extend the time to pay income or gift tax. A penalty of 1/2 of 1% of any tax (other than estimated tax) not paid by the regular due date is charged for each month, or part of a month, that the tax remains unpaid. The penalty will not be charged if you can show reasonable cause for not paying on time. The penalty is limited to 25%.

You are considered to have reasonable cause for the period covered by this automatic extension if the amount you owe on Form 1040, line 71 (minus any estimated tax penalty):

- Is not more than 10% of the amount shown as total tax on Form 1040, line 59, and
- Is paid with Form 1040.

If both of the above conditions are not met, the late payment penalty will apply, unless you show reasonable cause.

If you have reasonable cause, attach a statement to Form 1040 giving your reason.

If you cannot show reasonable cause, figure the penalty on the total tax due on Form 1040, line 71, from the regular due date of Form 1040 to the date of payment.

Late filing penalty.—A penalty is charged if your return is filed after the due date (including extensions), unless you can show reasonable cause for filing late. The penalty is 5% of the tax not paid by the regular due date for each month, or part of a month, that your return is late, but not more than 25%. If your return is more than 60 days late, the penalty will not be less than \$100 or 100% of the balance of tax due on your return, whichever is smaller. If you file your return late, attach a full explanation with the return.

Interest.—Interest is charged from the regular due date of the return until the tax is paid. It will be charged even if:

- You have been granted an extension, or
- You show reasonable cause for not paying the tax.

When You File Your Form 1040.—If you owe any interest or penalties when you file your Form 1040, see Reminders on page 17 of the Form 1040 instructions for how to report these items.

Line-by-Line Instructions

At the top of this form, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you expect to file a gift tax return (Form 709 or Form 709-A) for 1982 due by April 15, 1983, check the box on the front of this form. Below that, if you are on a fiscal year, fill in the date on which your 4-month extension will end and the date your tax year ends.

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in these instructions are self-explanatory.

Line 1.—Enter the amount of income tax you expect to owe for 1982 (the amount you expect to enter on Form 1040, line 59, when you file your return). Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under Penalties.

Line 6.—An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay the amount of income tax shown on line 6 in full with this form.

Line 7.—If you plan to use the extension of time to file your gift tax return, enter the amount of gift tax you expect to owe for 1982. To avoid the failure to pay penalty, you must pay this amount in full with Form 4868 unless you specifically request an extension to pay the gift tax. To request an extension to pay the gift tax only, you must attach a statement to this form that paying the gift tax on the due date would cause you undue hardship (not merely inconvenience).

If your spouse is filing a separate Form 4868, enter on your form only the total gift tax you expect to owe.

If you are filing Form 4868 with your spouse, enter on line 7 the total gift tax the two of you expect to owe. However, if each of you expects to file a gift tax return, also show in the space to the right of line 7 how much gift tax each expects to owe for 1982.

Below line 7, sign and date the form. If someone else prepares the form for you, that person must sign and date the form.

How to Claim Credit for Payment Made With This Form.—Enter on Form 1040, line 63, the amount paid (line 6) with this form.

If you and your spouse file a joint Form 4868 for 1982, but file separate income tax returns for the year, you may claim the total tax payment (line 6) on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers of both spouses on the separate Form 1040 returns.

If you and your spouse file separate Forms 4868 for 1982, but file a joint income tax return for the year, enter on Form 1040, line 63, the total of the amounts paid on the separate Forms 4868. Also enter the social security numbers of both spouses in the spaces on Form 1040.

Section 7

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