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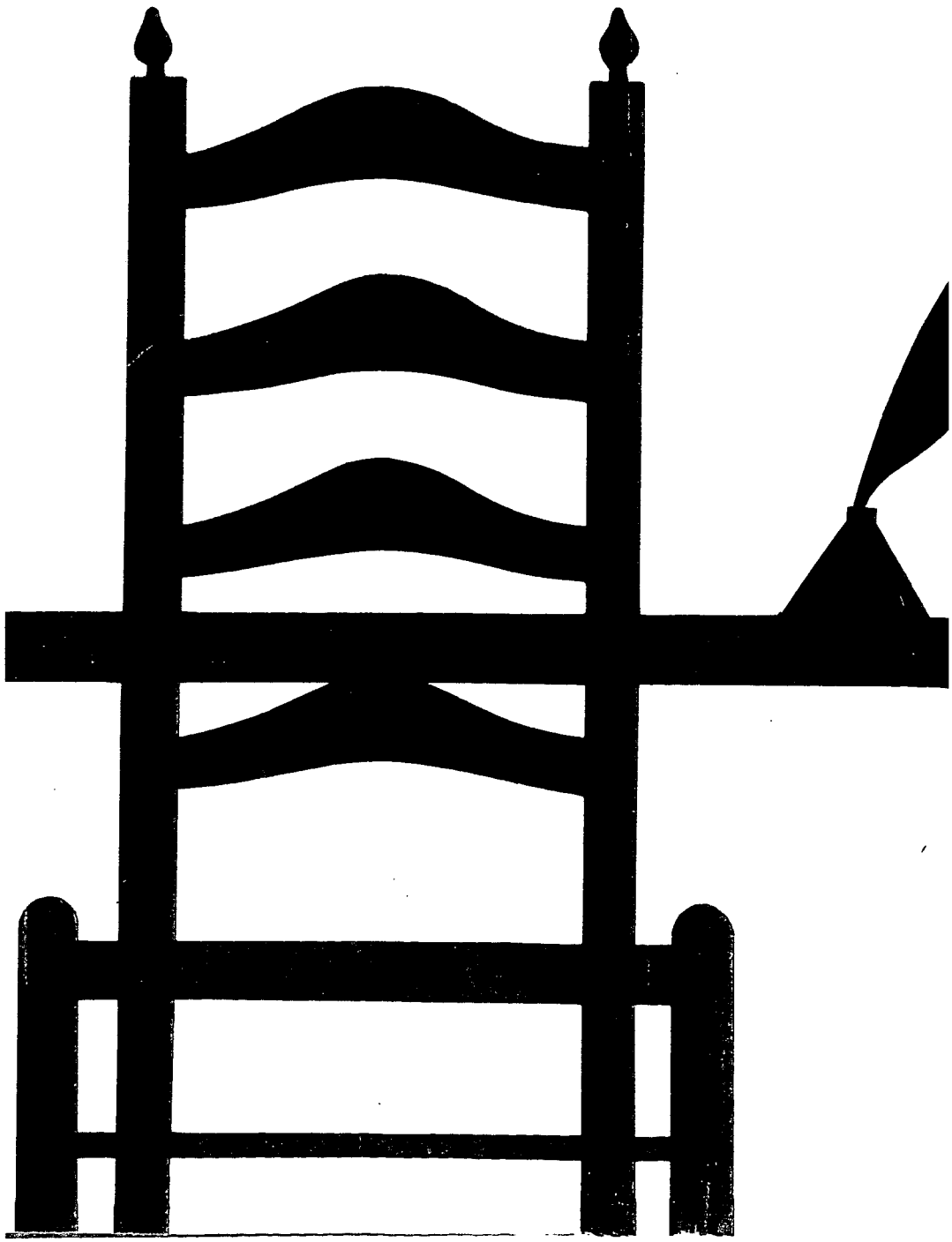

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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends,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

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Other recent publications for sale

Individual Income Tax Returns, 1976 Preliminary
Individual Income Tax Returns, 1974 (277 pp., $4.50)
ZIP Code Area Data, Individual Income Tax Returns, 1969 (131 pp., $1.25)
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Business Income Tax Returns, 1976 Preliminary
Business Income Tax Returns, 1975
Returns of Private Foundations Exempt from Income Tax, 1974
International Income and Taxes, Domestic International Sales Corporation Returns, 1972 and 1973
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968–1972
International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1968 and 1972
Corporation Income Tax Returns, 1974

STATISTICS OF INCOME 1975

INDIVIDUAL INCOME TAX RETURNS

STATISTICS OF INCOME 1975

INDIVIDUAL INCOME TAX RETURNS

Section

1 Returns Filed and Sources of Income

2 Deductions and Exemptions

3 Tax Computation and Tax Rates

4 Age 65 or Over

5 State and Regional Data

6 Classifications and Terms

7 Sources, Sample, and Limitations of the Data

8 Forms and Instructions

9 Index

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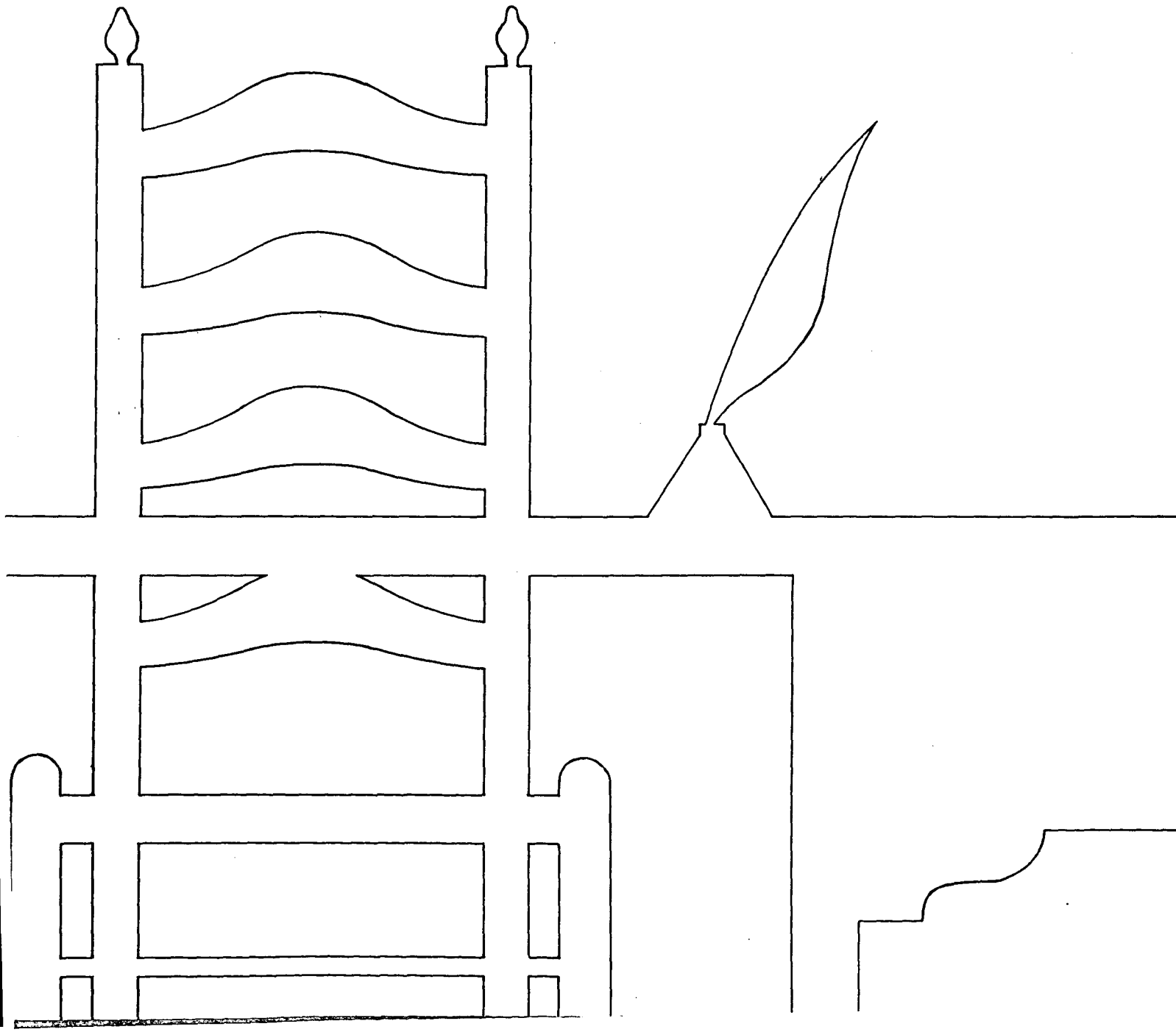
This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section under the direction of Jack Blacksin.

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

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



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

February 23, 1978

The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, D.C. 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income—1975, Individual Income Tax Returns.* This report, based on a sample drawn from the 82.2 million returns filed during calendar year 1976, presents estimates of taxpayers' income, exemptions, deductions, and tax, including tax credits, nontaxable returns, and returns of taxpayers age 65 or over. Major classifiers used are size of adjusted gross income, State of residence, and marital status of taxpayers. Detailed information on the components of the types of itemized deductions, the types of statutory adjustments, and on tax preferences and the additional tax for tax preferences, last available for 1973, are also shown in this report. In addition, data are presented on the earned income credit, the personal exemption credit, and the purchase of new residence credit, all enacted in the Tax Reduction Act of 1975; and on high-income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

Sincerely,

Commissioner

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Introduction

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 82.2 million Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1975. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, for Tax Year 1975, the introduction of the "earned income credit" (described under "Changes in Law") made it beneficial for certain low-income persons to file returns, even if they did not meet the filing requirements.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

Requirements for Filing

The principal criterion which determined whether an individual had to file a return was the size of gross income (defined as all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax). For 1975, a return had to be filed by:

(a) a single person (other than a surviving spouse) under 65 with gross income of at least $2,350 (as compared to a $2,050 filing requirement for 1974);

(b) a single person (other than a surviving spouse) age 65 or older with gross income of at least $3,100 ($2,800 for 1974);

(c) a surviving spouse under 65 with gross income of at least $2,650 ($2,050 for 1974);

(d) a surviving spouse age 65 or older with gross income of at least $3,400 ($2,800 for 1974);

(e) a married couple, neither of whom filed a separate return, with both spouses under 65 and a combined gross income of at least $3,400 ($2,800 for 1974);

(f) a married couple with one spouse age 65 or older and with a combined gross income of at least $4,150 ($3,550 for 1974);

(g) a married couple with both spouses age 65 or older and with a combined gross income of at least $4,900 ($4,300 for 1974);

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more (no change from 1974).

In addition, as was true for 1974, children claimed as dependents on their parents' returns had to file if they had gross income of $750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "self-employment income" of $400 or more had to file in order to pay self-employment tax.

Changes in Law

There were two major laws enacted which affected the comparability of some of the data presented in this report with those presented in previous years, the Tax Reduction Act of 1975 and the Employee Retirement Income Security Act (ERISA) of 1974. Both of these laws had provisions which had already gone into effect for 1974; however, their major provisions became effective for Tax Year 1975.

For Tax Year 1974, the Tax Reduction Act of 1975 had provided for a one-time rebate of taxes paid of up to $200 per taxpayer. For 1975, the following provisions were introduced to reduce a taxpayer's tax liability:

(a) an increase of up to $600 in the "standard deduction;"

(b) an "exemption credit" of $30 per exemption other than age or blindness;

(c) an "earned income credit" of up to $400 for returns with adjusted gross income of less than $8,000;

(d) a "purchase of residence credit" of up to $2,000 for taxpayers who had purchased a new principal place of residence;

(e) an increase in the amount of time (from 12 to 18 months) allowed to purchase a replacement residence in order to postpone the taxation of the gain realized from the sale of the old residence (not related to (d) above);

(f) an increase in the "investment credit" from 7 percent to 10 percent of qualified investment property;

(g) an expansion of the work incentive (WIN) credit to take account of the Aid to Families with Dependent Children (AFDC) program under the Social Security Act provisions.

In addition, under the Employee Retirement Income Security Act of 1974, employees who were not covered by qualified retirement plans were allowed to set up their own "individual retirement accounts," popularly referred to as IRA's, and deduct as much as $1,500 for contributions to the account in arriving at adjusted gross income.

One more benefit for individual taxpayers was included as an amendment to Public Law 93-625, an act to amend the tariff schedules. It raised the maximum amount allowed taxpayers claiming a credit or deduction for contributions to candidates for public office.

A description of each of these benefits is given in section 6, Explanation of Classifications and Terms. The data for these items are shown primarily in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Section 1

Returns Filed and Sources of Income

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Introduction

The data presented in this section cover primarily the number of returns for 1975 and the sources of income, including the adjustments to gross income, reported on these returns, classified by size of adjusted gross income and by marital status. Major characteristics, such as sources of income and selected tax items, of the returns filed for 1975 compared to 1974 are summarized in table 1A. Special topics for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, returns with the presidential election campaign fund checkoff, and returns with individual retirement accounts and self-employed retirement deduction.

Number of Returns Filed

The Tax Reduction Act of 1975 raised the income requirements for filing an individual income tax return by increasing the amount of the "standard deduction" (by as much as $600 for certain taxpayers; see section 2 for the specific changes). This change was a major reason for fewer returns being filed for Tax Year 1975, about 82.2 million compared to about 83.3 million for 1974. Summary information on the number of returns filed, by marital status, for 1975 compared to 1974 is shown in table 1B, while additional information on the number of returns filed for the 10-year period 1966–1975 is shown in chart 1A.

Some of the decrease in returns filed caused by the change in the standard deduction may have been offset by the introduction of the "earned income credit," also provided for by the Tax Reduction Act of 1975. This credit was a refundable amount which could be returned to a qualifying individual regardless of any tax liability, resulting in certain individuals filing returns when they were not otherwise required to in order to claim the credit. (See section 3 for a description of and data on the earned income credit.)

Table 1A.—Sources of Income and Selected Tax Items, 1974 and 1975

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

Item	1974	1975	Increase or decrease (—), 1975 over 1974
	(1)	(2)	(3)
Number of returns, total	**83,340,190**	**82,229,332**	**—1,110,858**
Taxable	67,334,767	61,490,737	—5,844,030
Nontaxable	16,005,423	20,738,595	4,733,172
Adjusted gross income less deficit	905,523,257	947,784,873	42,261,614
Sources of income:			
Salaries and wages (gross)	758,628,835	795,399,462	36,770,628
Business or profession net profit less loss	39,047,111	39,421,476	374,365
Farm net profit less loss	4,996,196	3,563,321	—1,432,874
Partnership net profit less loss	11,012,554	10,751,319	—261,238
Small Business Corporation net profit less loss	2,576,524	2,059,772	—516,752
Sales of capital assets net gain less loss	13,470,125	14,071,891	601,766
Dividends in adjusted gross income	20,887,969	21,892,126	1,004,157
Interest received	39,543,264	43,433,554	3,890,290
Rent net income less loss	3,811,349	3,432,694	—378,652
Royalty net income less loss	1,619,530	1,769,380	149,850
Estates and trusts net income less loss	2,331,536	2,554,324	222,787
All other sources (net)[1]	20,701,059	24,537,551	3,836,493
Statutory adjustments[2]	13,102,795	15,101,999	1,999,205
Taxable income	573,605,736	595,492,866	21,887,131
Total credits	1,614,869	8,069,846	6,454,976
Income tax after credits	123,464,526	124,382,197	917,673
Additional tax for tax preferences	142,574	144,100	1,525
Total income tax	123,607,100	124,526,297	919,198
Self-employment tax	3,289,118	3,376,047	86,927
Total tax liability[3]	127,003,401	127,938,931	935,532

[1]Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.

[2]Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and for 1975, payments to an Individual Retirement Account and forfeited interest penalty.

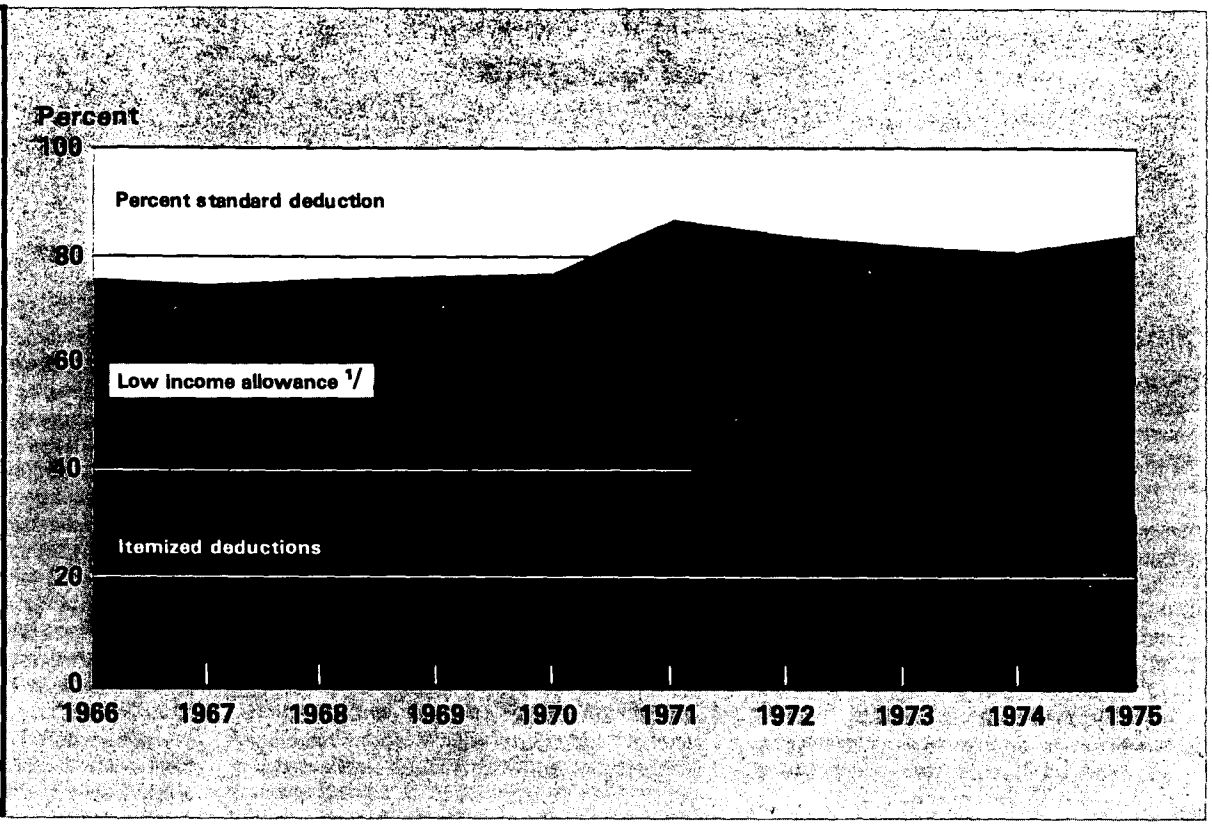
[3]The sum of total income tax, self-employment tax, social security taxes on tip income, tax from recomputing prior year investment credit, tax from recomputed prior-year work incentive (WIN) credit, tax on premature distributions, excess contributions tax, and "other" taxes.

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

Chart 2A

Distribution of returns by form of deduction 1966 - 1975

1/ Minimum standard deduction prior to 1970.



Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations electing to be taxed through their shareholders, on the appropriate forms filed by those entities), and are detailed in the reports *Statistics of Income—Business Income Tax Returns and Statistics of Income—Corporation Income Tax Returns.*

Expenses of employees were reported on Form 1040 and are shown in this report as "statutory adjustments." These adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty (for the premature withdrawal of funds from a time savings account); and, beginning with Tax Year 1975, payments to an "individual retirement account" (IRA). Data for these types of statutory adjustments, last available for 1973, are shown in this report in table 1.6.

Individual retirement accounts were provided for by the Employee Retirement Income Security Act of 1974 to allow employees not covered by qualified pension or retirement plans to set up their own plans. Employees were allowed to contribute to such plans the lesser of $1,500 or 15 percent of their "earned income," and they could deduct their contributions from gross income to arrive at adjusted gross income. (See "Individual Retirement Account" in section 6, Explanation of Classifications and Terms.) Data for returns with payments to an individual retirement account as well as for returns with self-employed retirement deduction are presented in table 1C.

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1974	1975	Change, 1974 to 1975
	(1)	(2)	(3)
Total	**83,340,190**	**82,229,332**	**—1,110,858**
Joint returns of husbands and wives	44,226,527	44,140,085	—86,442
Separate returns of husbands and wives	2,355,106	1,938,813	—416,293
Returns of heads of households	4,687,819	4,983,339	295,520
Returns of surviving spouses	213,520	155,521	—57,999
Returns of single persons	31,857,218	31,011,574	—845,644
Under $5,000, total[1]	**26,766,673**	**24,901,853**	**—1,864,820**
Joint returns of husbands and wives	4,771,422	4,909,737	138,315
Separate returns of husbands and wives	1,093,389	843,868	—249,521
Returns of heads of households	1,525,142	1,489,206	—35,936
Returns of surviving spouses	85,483	55,841	—29,642
Returns of single persons	19,291,237	17,603,201	—1,688,036
$5,000 under $10,000, total	**20,586,617**	**19,952,914**	**—633,703**
Joint returns of husbands and wives	9,398,955	8,874,764	—524,191
Separate returns of husbands and wives	806,717	660,027	—146,690
Returns of heads of households	2,093,261	2,089,836	—3,425
Returns of surviving spouses	54,569	44,236	—10,333
Returns of single persons	8,233,115	8,284,051	50,936
$10,000 under $15,000, total	**15,670,258**	**14,963,680**	**—706,578**
Joint returns of husbands and wives	11,629,562	10,316,373	—1,313,189
Separate returns of husbands and wives	343,802	307,693	—36,109
Returns of heads of households	738,951	934,904	195,953
Returns of surviving spouses	39,760	27,029	—12,731
Returns of single persons	2,918,183	3,377,681	459,498
$15,000 or more, total	**20,316,642**	**22,410,885**	**2,094,243**
Joint returns of husbands and wives	18,426,588	20,039,211	1,612,623
Separate returns of husbands and wives	111,198	127,225	16,027
Returns of heads of households	330,465	469,393	138,928
Returns of surviving spouses	33,708	28,415	—5,293
Returns of single persons	1,414,683	1,746,641	331,958

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

Table 1C.—Returns with Payments to an Individual Retirement Account and Returns with Self—Employed Retirement Deduction

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

Sources of income or loss	Size of adjusted gross income				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or more
	(1)	(2)	(3)	(4)	(5)
Total number of returns	1,793,081	36,999	176,203	293,472	1,286,407
Returns with payments to an individual retirement account:					
Number of returns	1,211,794	22,638	132,543	215,407	841,206
Adjusted gross income less deficit	30,823,108	52,171	1,063,818	2,710,018	26,997,101
Amount of deduction	1,436,443	12,310	100,579	217,764	1,105,792
Salaries and wages:					
Number of returns	1,026,019	12,518	101,856	184,969	726,676
Amount of salaries and wages	20,846,015	93,716	809,510	2,175,070	17,767,719
Amount of deduction	1,213,130	7,256	72,966	186,974	945,934
Returns with self-employed retirement deduction:					
Number of returns	595,892	14,371	44,614	80,233	456,674
Adjusted gross income less deficit	21,479,553	24,871	351,045	995,636	20,108,001
Amount of deduction	1,603,788	9,143	39,253	81,357	1,474,036
Business net profit less loss:					
Number of returns	374,982	7,859	24,970	42,992	299,161
Amount of business net profit less loss	9,819,334	31,661	170,056	398,953	9,218,664
Amount of deduction	1,061,923	6,709	21,664	44,830	988,720
Farm net profit less loss:					
Number of returns	97,696	3,519	8,765	11,282	74,130
Amount of farm net profit less loss	1,595,613	9,074	46,992	84,258	1,455,289
Amount of deduction	235,565	1,083	7,721	8,944	217,817
Partnership net profit less loss:					
Number of returns	166,116	935	6,069	11,802	147,310
Amount of partnership net profit less loss	4,269,834	−34,783	21,984	94,601	4,188,032
Amount of deduction	622,323	1,528	6,716	17,655	596,424
Small Business Corporation net profit less loss:					
Number of returns	14,750	56	(*)	(*)	14,042
Amount of Small Business Corporation net profit less loss	32,228	−2,417	13	−3,417	38,049
Amount of deduction	58,903	250	30	404	58,219

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

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

was required to file a Form 4625 to compute an additional tax. For such taxpayers, "total tax preferences" as tabulated in table 1.11 also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and property subject to a net lease over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the adjusted basis of the property; the unrealized gain on the exercise of stock options; and the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which treated various sources of income more nearly equally, i.e., to include the full amount of each source, before any exclusions or reductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those

High-income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes," as well as "the number of such individuals . . . who owe no Federal income tax." The law specified that, in addition to adjusted gross income, three new income concepts were to be used as classifiers: adjusted gross income plus tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available in a pure form from the tax return. In the case of tax preferences (amounts of income afforded special tax treatment) only two were available for all taxpayers: the dividend exclusion of up to $100 per taxpayer receiving qualified dividends and the capital gains exclusion, equal to one-half the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences subject to the additional tax for tax preferences (i.e., the "minimum tax") exceeded $30,000 ($15,000 in the case of married persons filing separate returns), the taxpayer

Table 1D.—Number of Nontaxable Returns, Classified by Size of Adjusted Gross Income and by Size of Various Other Income Concepts

[All figures are estimates based on samples]

Size of adjusted gross income	Total number of returns	Size of expanded income				
		Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Total	20,738,595	20,731,898	5,720	767	171	39
Under $50,000	20,732,617	20,730,714	1,691	171	32	9
$50,000 under $100,000	4,984	1,052	3,764	147	31	—
$100,000 under $200,000	734	110	226	388		—
$200,000 under $500,000	204	19	36	54	94	—
$500,000 or more	56	3	3	7	14	30

Size of adjusted gross income	Size of adjusted gross income plus tax preferences				
	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(7)	(8)	(9)	(10)	(11)
Total	20,729,691	7,250	1,291	292	71
Under $50,000	20,729,691	2,695	182	40	9
$50,000 under $100,000	—	4,555	408	21	—
$100,000 under $200,000	—	—	701	33	—
$200,000 under $500,000	—	—	—	198	6
$500,000 or more	—	—	—	—	56

Size of adjusted gross income	Size of adjusted gross income less investment interest				
	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(12)	(13)	(14)	(15)	(16)
Total	20,734,179	3,864	426	99	27
Under $50,000	20,732,617	—	—	—	—
$50,000 under $100,000	1,396	3,588	—	—	—
$100,000 under $200,000	136	240	358	—	—
$200,000 under $500,000	27	32	61	84	—
$500,000 or more	3	4	7	15	27

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

investments in their adjusted gross incomes, and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of businessmen and women and farmers, who deducted their business expenses from their business incomes and included only the net amount in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses) just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted *other* than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income.

Since four different income concepts were used for table 1.11, and since these concepts contain differing amounts of investment income, the investment interest expense was limited depending on the income concept being tabulated. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends *after* exclusion and one-half excess net long-term capital gains were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus tax preferences and expanded income), dividends *before* exclusion and the full amount of net long-term capital gains were used. A step-by-step description of this computation is shown under "investment interest" in section 6, Explanation of Classifications and Terms.

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income," the definition of which varies by income concept, of $200,000 or more and no "total income tax") for 1975 varied from 126 to 363.

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					Taxable returns			
	Returns		Adjusted gross income less deficit			Returns		Adjusted gross income less deficit	
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	82,229,332	100.0	947,784,873	100.0	11,526	61,490,737	100.0	898,314,536	100.0
No adjusted gross income	643,791	0.8	−6,304,555	—	−9,793	1,710	(*)	−218,389	—
$1 under $1,000	4,738,778	5.8	2,713,830	0.3	573	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,407,488	6.6	8,072,359	0.9	1,493	53,275	0.1	82,622	(*)
$2,000 under $3,000	5,002,560	6.1	12,446,382	1.3	2,488	1,318,430	2.1	3,630,275	0.4
$3,000 under $4,000	4,565,790	5.6	15,956,144	1.7	3,495	2,707,773	4.4	9,501,703	1.1
$4,000 under $5,000	4,543,446	5.5	20,491,960	2.2	4,510	3,085,734	5.0	13,946,719	1.6
$5,000 under $6,000	4,737,247	5.8	25,971,457	2.7	5,482	3,441,210	5.6	18,900,889	2.1
$6,000 under $7,000	4,164,112	5.1	27,016,980	2.9	6,488	3,483,357	5.7	22,633,952	2.5
$7,000 under $8,000	3,849,630	4.7	28,852,746	3.0	7,495	3,544,369	5.8	26,573,105	3.0
$8,000 under $9,000	3,725,148	4.5	31,674,144	3.3	8,503	3,520,078	5.7	29,933,586	3.3
$9,000 under $10,000	3,476,777	4.2	33,030,353	3.5	9,500	3,349,347	5.4	31,824,515	3.5
$10,000 under $11,000	3,282,636	4.0	34,469,130	3.6	10,500	3,206,050	5.2	33,669,550	3.7
$11,000 under $12,000	3,120,493	3.8	35,890,291	3.8	11,501	3,065,527	5.0	35,260,961	3.9
$12,000 under $13,000	2,950,537	3.6	36,885,639	3.9	12,501	2,908,541	4.7	36,362,843	4.0
$13,000 under $14,000	2,926,377	3.6	39,501,373	4.2	13,498	2,887,385	4.7	38,974,314	4.3
$14,000 under $15,000	2,683,637	3.3	38,893,332	4.1	14,493	2,656,769	4.3	38,505,567	4.3
$15,000 under $20,000	10,353,534	12.6	178,968,121	18.9	17,286	10,260,328	16.7	177,388,419	19.7
$20,000 under $25,000	5,598,117	6.8	124,310,576	13.1	22,206	5,571,007	9.1	123,713,620	13.8
$25,000 under $30,000	2,744,255	3.3	74,624,652	7.9	27,193	2,733,934	4.4	74,344,891	8.3
$30,000 under $50,000	2,747,618	3.3	100,168,142	10.6	36,456	2,734,473	4.4	99,672,019	11.1
$50,000 under $100,000	781,406	1.0	51,550,859	5.4	65,972	776,422	1.3	51,227,272	5.7
$100,000 under $200,000	152,349	0.2	19,918,461	2.1	130,742	151,615	0.2	19,820,673	2.2
$200,000 under $500,000	29,193	(*)	8,149,944	0.9	279,175	28,989	(*)	8,091,408	0.9
$500,000 under $1,000,000	3,289	(*)	2,187,947	0.2	665,232	3,245	(*)	2,158,873	0.2
$1,000,000 or more	1,124	(*)	2,344,606	0.2	2,085,948	1,112	(*)	2,315,115	0.3
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income	643,791	0.8	−6,304,555	—	−9,793	1,710	(*)	−218,389	—
$1 under $1,000	4,738,778	5.8	2,713,830	0.3	573	(*)	(*)	(*)	(*)
$1 under $2,000	10,146,266	12.3	10,786,188	1.1	1,063	53,332	0.1	82,656	(*)
$1 under $3,000	15,148,826	18.4	23,232,571	2.4	1,534	1,371,762	2.2	3,712,931	0.4
$1 under $4,000	19,714,616	24.0	39,188,714	4.1	1,988	4,079,535	6.6	13,214,634	1.5
$1 under $5,000	24,258,062	29.5	59,680,674	6.3	2,460	7,165,269	11.7	27,161,354	3.0
$1 under $6,000	28,995,309	35.3	85,652,131	9.0	2,954	10,606,479	17.2	46,062,243	5.1
$1 under $7,000	33,159,421	40.3	112,669,111	11.8	3,398	14,089,836	22.9	68,696,196	7.6
$1 under $8,000	37,009,051	45.0	141,521,857	14.8	3,824	17,634,205	28.7	95,269,301	10.6
$1 under $9,000	40,734,199	49.5	173,196,001	18.2	4,252	21,154,283	34.4	125,202,886	13.9
$1 under $10,000	44,210,976	53.8	206,226,353	21.6	4,665	24,503,630	39.8	157,027,401	17.5
$1 under $11,000	47,493,612	57.8	240,695,484	25.2	5,068	27,709,680	45.1	190,696,952	21.2
$1 under $12,000	50,614,105	61.6	276,585,775	29.0	5,465	30,775,207	50.0	225,957,913	25.1
$1 under $13,000	53,564,642	65.1	313,471,414	32.9	5,852	33,683,748	54.8	262,320,756	29.2
$1 under $14,000	56,491,019	68.7	352,972,787	37.0	6,248	36,571,133	59.5	301,295,070	33.5
$1 under $15,000	59,174,656	72.0	391,866,119	41.1	6,622	39,227,902	63.8	339,800,638	37.8
$1 under $20,000	69,528,190	84.6	570,834,240	59.8	8,210	49,488,230	80.5	517,189,056	57.6
$1 under $25,000	75,126,307	91.4	695,144,816	72.9	9,253	55,059,237	89.5	640,902,676	71.3
$1 under $30,000	77,870,562	94.7	769,769,468	80.7	9,885	57,793,171	94.0	715,247,567	79.6
$1 under $50,000	80,618,180	98.0	869,937,610	91.2	10,791	60,527,644	98.4	814,919,585	90.7
$1 under $100,000	81,399,586	99.0	921,488,469	96.6	11,321	61,304,066	99.7	866,146,858	96.4
$1 under $200,000	81,551,935	99.2	941,406,930	98.7	11,544	61,455,681	99.9	885,967,531	98.6
$1 under $500,000	81,581,128	99.2	949,556,874	99.5	11,639	61,484,670	100.0	894,058,939	99.5
$1 under $1,000,000	81,584,417	99.2	951,744,820	99.8	11,666	61,487,915	100.0	896,217,812	99.7
Returns with AGI	81,585,541	99.2	954,089,426	100.0	11,694	61,489,027	100.0	898,532,928	100.0
All returns	82,229,332	100.0	947,784,871	100.0	11,526	61,490,737	100.0	898,314,539	100.0
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	1,124	(*)	2,344,606	0.2	2,085,948	1,112	(*)	2,315,115	0.3
$500,000 or more	4,413	(*)	4,532,552	0.5	1,027,091	4,357	(*)	4,473,989	0.5
$200,000 or more	33,606	(*)	12,662,497	1.3	377,388	33,346	0.1	12,565,397	1.4
$100,000 or more	185,955	0.2	32,600,957	3.4	175,316	184,961	0.3	32,386,070	3.6
$50,000 or more	967,361	1.2	84,151,816	8.8	86,991	961,383	1.6	83,613,342	9.3
$30,000 or more	3,714,979	4.5	184,319,958	19.3	49,615	3,695,856	6.0	183,285,361	20.4
$25,000 or more	6,459,234	7.9	258,944,610	27.1	40,089	6,429,790	10.5	257,630,252	28.7
$20,000 or more	12,057,351	14.7	383,255,186	40.2	31,786	12,000,797	19.5	381,343,871	42.4
$15,000 or more	22,410,885	27.3	562,223,307	58.9	25,087	22,261,125	36.2	558,732,290	62.2
$14,000 or more	25,094,522	30.5	601,116,839	63.0	23,954	24,917,894	40.5	597,237,858	66.5
$13,000 or more	28,020,899	34.1	640,618,012	67.1	22,862	27,805,279	45.2	636,212,172	70.8
$12,000 or more	30,971,436	37.7	677,503,651	71.0	21,875	30,713,820	49.9	672,575,015	74.9
$11,000 or more	34,091,929	41.5	713,393,942	74.8	20,926	33,779,347	54.9	707,835,976	78.8
$10,000 or more	37,374,565	45.5	747,863,073	78.4	20,010	36,985,397	60.1	741,505,527	82.5
$9,000 or more	40,851,342	49.7	780,893,426	81.8	19,115	40,334,744	65.6	773,330,041	86.1
$8,000 or more	44,576,490	54.2	812,567,570	85.2	18,229	43,854,822	71.3	803,263,627	89.4
$7,000 or more	48,426,120	58.9	841,420,315	88.2	17,375	47,399,191	77.1	829,836,732	92.4
$6,000 or more	52,590,232	64.0	868,437,295	91.0	16,513	50,882,548	82.7	852,470,685	94.9
$5,000 or more	57,327,479	69.7	894,408,752	93.7	15,602	54,323,758	88.3	871,371,574	97.0
$4,000 or more	61,870,925	75.2	914,900,712	95.9	14,787	57,409,492	93.4	885,318,293	98.5
$3,000 or more	66,436,715	80.8	930,856,856	97.6	14,011	60,117,265	97.8	894,819,997	99.6
$2,000 or more	71,439,275	86.9	943,303,238	98.9	13,204	61,435,695	99.9	898,450,271	100.0
$1,000 or more	76,846,763	93.5	951,375,596	99.7	12,380	61,488,970	100.0	898,532,893	100.0
$1 or more	81,585,541	99.2	954,089,426	100.0	11,694	61,489,027	100.0	898,532,928	100.0
All returns	82,229,332	100.0	947,784,871	100.0	11,526	61,490,737	100.0	898,314,539	100.0

Footnotes 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	Taxable returns—Continued									
	Taxable income		Income tax after credits			Total income tax[3]				
							Percent of—			
	Amount	Percent of total	Number	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income										
Total	590,413,547	100.0	61,483,928	124,382,197	100.0	124,526,297	100.0	21.1	13.9	2,025
No adjusted gross income	—					14,528	(*)	(*)	(*)	8,496
$1 under $1,000	(*)	(*)	53,276	2,990	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	32,019	(*)				3,114	(*)	9.7	3.8	58
$2,000 under $3,000	631,732	0.1	1,318,375	49,448	(*)	49,616	(*)	7.9	1.4	38
$3,000 under $4,000	2,957,103	0.5	2,707,739	351,477	0.3	351,687	0.3	11.9	3.7	130
$4,000 under $5,000	5,784,104	1.0	3,085,719	784,699	0.6	784,808	0.6	13.6	5.6	254
$5,000 under $6,000	9,219,428	1.6	3,440,382	1,325,214	1.1	1,325,820	1.1	14.4	7.0	385
$6,000 under $7,000	11,699,550	2.0	3,483,135	1,673,426	1.3	1,673,615	1.3	14.3	7.4	480
$7,000 under $8,000	14,209,257	2.4	3,544,351	2,123,266	1.7	2,123,370	1.7	14.9	8.0	599
$8,000 under $9,000	16,842,309	2.9	3,520,030	2,653,145	2.1	2,653,301	2.1	15.8	8.9	754
$9,000 under $10,000	18,344,483	3.1	3,349,335	2,945,364	2.4	2,945,501	2.4	16.1	9.3	879
$10,000 under $11,000	20,183,447	3.4	3,206,021	3,337,948	2.7	3,338,054	2.7	16.5	9.9	1,041
$11,000 under $12,000	21,515,604	3.6	3,065,462	3,588,272	2.9	3,588,481	2.9	16.7	10.2	1,171
$12,000 under $13,000	22,589,599	3.8	2,908,491	3,835,968	3.1	3,836,177	3.1	17.0	10.5	1,319
$13,000 under $14,000	24,365,600	4.1	2,687,337	4,167,884	3.4	4,168,028	3.3	17.1	10.7	1,444
$14,000 under $15,000	24,367,716	4.1	2,656,741	4,247,324	3.4	4,247,592	3.4	17.4	11.0	1,599
$15,000 under $20,000	116,812,584	19.8	10,259,554	21,186,385	17.0	21,187,889	17.0	18.1	11.9	2,065
$20,000 under $25,000	86,674,024	14.7	5,570,542	17,016,948	13.7	17,019,200	13.7	19.6	13.8	3,055
$25,000 under $30,000	53,775,434	9.1	2,733,188	11,401,797	9.2	11,402,965	9.2	21.2	15.3	4,171
$30,000 under $50,000	74,718,805	12.7	2,733,831	18,206,952	14.6	18,213,862	14.6	24.4	18.3	6,661
$50,000 under $100,000	40,113,763	6.8	776,009	13,343,871	10.7	13,361,924	10.7	33.3	26.1	17,210
$100,000 under $200,000	15,865,601	2.7	151,248	6,824,711	5.5	6,848,783	5.5	43.2	34.6	45,172
$200,000 under $500,000	6,385,014	1.1	28,853	3,294,709	2.6	3,323,365	2.7	52.0	41.1	114,642
$500,000 under $1,000,000	1,634,409	0.3	3,215	953,245	0.8	966,664	0.8	59.1	44.8	297,894
$1,000,000 or more	1,691,952	0.3	1,094	1,067,154	0.9	1,097,654	0.9	64.9	47.4	987,099
Cumulated From Smallest Size of Adjusted Gross Income										
No adjusted gross income	—	—	(*)	(*)	(*)	14,528	(*)	(*)	(*)	8,496
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $2,000	32,019	(*)	53,268	2,988	(*)	3,413	(*)	10.7	4.1	64
$1 under $3,000	663,751	0.1	1,371,643	52,436	(*)	53,029	(*)	8.0	1.4	39
$1 under $4,000	3,620,853	0.6	4,079,382	403,913	0.3	404,716	0.3	11.2	3.1	99
$1 under $5,000	9,404,957	1.6	7,165,101	1,188,612	1.0	1,189,524	1.0	12.6	4.4	166
$1 under $6,000	18,624,385	3.2	10,605,483	2,513,826	2.0	2,515,344	2.0	13.5	5.5	237
$1 under $7,000	30,323,936	5.1	14,088,618	4,187,252	3.4	4,188,959	3.4	13.8	6.1	297
$1 under $8,000	44,533,193	7.5	17,832,969	6,310,519	5.1	6,312,329	5.1	14.2	6.6	358
$1 under $9,000	61,375,502	10.4	21,152,999	8,963,664	7.2	8,965,630	7.2	14.6	7.2	424
$1 under $10,000	79,719,995	13.5	24,502,334	11,909,028	9.6	11,911,130	9.6	14.9	7.6	486
$1 under $11,000	99,903,441	16.9	27,708,355	15,246,976	12.3	15,249,185	12.2	15.3	8.0	550
$1 under $12,000	121,419,046	20.6	30,773,817	18,835,248	15.1	18,837,666	15.1	15.5	8.3	612
$1 under $13,000	144,008,644	24.4	33,682,308	22,671,216	18.2	22,673,843	18.2	15.7	8.6	673
$1 under $14,000	168,374,245	28.5	36,569,645	26,839,100	21.6	26,841,871	21.6	15.9	8.9	734
$1 under $15,000	192,741,960	32.6	39,226,386	31,086,425	25.0	31,089,463	25.0	16.1	9.1	793
$1 under $20,000	309,554,544	52.4	49,485,940	52,272,810	42.0	52,277,353	42.0	16.9	10.1	1,056
$1 under $25,000	396,228,567	67.1	55,056,482	69,289,758	55.7	69,296,552	55.7	17.5	10.8	1,259
$1 under $30,000	450,004,002	76.2	57,789,670	80,691,555	64.9	80,699,517	64.8	17.9	11.3	1,396
$1 under $50,000	524,722,807	88.9	60,523,501	98,898,507	79.5	98,913,379	79.4	18.9	12.1	1,634
$1 under $100,000	564,836,570	95.7	61,299,510	112,242,378	90.2	112,275,304	90.2	19.9	13.0	1,831
$1 under $200,000	580,702,171	98.4	61,450,758	119,067,088	95.7	119,124,087	95.7	20.5	13.4	1,938
$1 under $500,000	587,087,185	99.4	61,479,611	122,361,797	98.4	122,447,451	98.3	20.9	13.7	1,992
$1 under $1,000,000	588,721,595	99.7	61,482,826	123,315,043	99.1	123,414,116	99.1	21.0	13.8	2,007
Returns with AGI	590,413,547	100.0	61,483,920	124,382,196	100.0	124,511,769	100.0	21.1	13.9	2,025
All returns	590,413,547	100.0	61,483,928	124,382,199	100.0	124,526,298	100.0	21.1	13.9	2,025
Cumulated From Largest Size of Adjusted Gross Income										
$1,000,000 or more	1,691,952	0.3	1,094	1,067,154	0.9	1,097,654	0.9	64.9	47.4	987,099
$500,000 or more	3,326,362	0.6	4,309	2,020,399	1.6	2,064,318	1.7	62.1	46.1	473,793
$200,000 or more	9,711,376	1.6	33,162	5,315,108	4.3	5,387,683	4.3	55.5	42.9	161,569
$100,000 or more	25,576,977	4.3	184,410	12,139,819	9.8	12,236,466	9.8	47.8	37.8	66,157
$50,000 or more	65,690,740	11.1	960,419	25,483,689	20.5	25,598,390	20.6	39.0	30.6	26,627
$30,000 or more	140,409,545	23.8	3,694,250	43,690,641	35.1	43,812,252	35.2	31.2	23.9	11,854
$25,000 or more	194,184,980	32.9	6,427,438	55,092,438	44.3	55,215,217	44.3	28.4	21.4	8,587
$20,000 or more	280,859,003	47.6	11,997,980	72,109,386	58.0	72,234,417	58.0	25.7	18.9	6,019
$15,000 or more	397,671,587	67.4	22,257,534	93,295,771	75.0	93,422,306	75.0	23.5	16.7	4,197
$14,000 or more	422,039,303	71.5	24,914,275	97,543,096	78.4	97,669,898	78.4	23.1	16.4	3,920
$13,000 or more	446,404,903	75.6	27,801,612	101,710,980	81.8	101,837,926	81.8	22.8	16.0	3,663
$12,000 or more	468,994,501	79.4	30,710,103	105,546,948	84.9	105,674,104	84.9	22.5	15.7	3,441
$11,000 or more	490,510,106	83.1	33,775,565	109,135,220	87.7	109,262,585	87.8	22.3	15.4	3,235
$10,000 or more	510,693,553	86.5	36,981,586	112,473,168	90.4	112,600,839	90.4	22.0	15.2	3,044
$9,000 or more	529,038,045	89.6	40,330,921	115,418,532	92.8	115,546,140	92.8	21.8	14.9	2,865
$8,000 or more	545,880,354	92.5	43,850,951	118,071,677	94.9	118,199,441	94.9	21.7	14.7	2,695
$7,000 or more	560,089,611	94.9	47,395,302	120,194,944	96.6	120,322,811	96.8	21.5	14.5	2,538
$6,000 or more	571,789,162	96.8	50,878,437	121,868,370	98.0	121,996,426	98.0	21.3	14.3	2,398
$5,000 or more	581,008,590	98.4	54,316,819	123,193,584	99.0	123,322,246	99.0	21.2	14.2	2,270
$4,000 or more	586,792,694	99.4	57,404,538	123,978,283	99.7	124,107,054	99.7	21.2	14.0	2,162
$3,000 or more	589,749,796	99.9	60,112,277	124,329,760	100.0	124,458,741	100.0	21.1	13.9	2,070
$2,000 or more	590,381,528	100.0	61,430,652	124,379,208	100.0	124,508,356	100.0	21.1	13.9	2,027
$1,000 or more	590,413,547	100.0	61,483,920	124,382,196	100.0	124,511,470	100.0	21.1	13.9	2,025
$1 or more	590,413,547	100.0	61,483,920	124,382,196	100.0	124,511,769	100.0	21.1	13.9	2,025
All returns	590,413,547	100.0	61,483,928	124,382,199	100.0	124,526,298	100.0	21.1	13.9	2,025

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

[1]Percent based on positive income only.

[2]Less than 0.05 percent.

[3]Income tax after credits plus additional tax for tax preferences.

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

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, 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	Nonjoint returns									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**38,089,247**	**234,738,996**	**71,505,038**	**40,043,205**	**26,321,179**	**138,783,547**	**24,267,971**	**27,929,182**	**24,268,717**	**27,950,088**
No adjusted gross income	260,304	—1,223,799	—	263,681	—	—	—	—	279	1,619
$1 under $1,000	4,293,807	2,457,917	6,759,339	3,580,302	(*)	(*)	—	—	(*)	(*)
$1,000 under $2,000	4,764,324	7,095,875	7,398,784	4,192,147	79,572	35,546	53,268	2,988	53,268	2,988
$2,000 under $3,000	4,115,468	10,210,330	6,529,713	3,852,263	2,192,825	744,744	1,318,355	49,440	1,318,355	49,440
$3,000 under $4,000	3,376,406	11,759,226	5,431,770	3,584,133	3,003,898	3,033,366	2,660,641	350,107	2,660,648	350,183
$4,000 under $5,000	3,181,807	14,346,801	5,185,318	3,569,355	3,068,877	5,717,914	2,684,689	750,203	2,684,689	750,203
$5,000 under $6,000	3,093,303	16,946,578	5,111,080	3,458,297	3,033,719	8,462,480	2,767,576	1,207,920	2,767,616	1,208,008
$6,000 under $7,000	2,497,805	16,177,274	4,173,484	2,865,439	2,477,053	9,189,756	2,370,162	1,414,176	2,370,164	1,414,187
$7,000 under $8,000	2,057,853	15,392,711	3,558,276	2,310,901	2,047,487	9,542,555	2,031,915	1,581,070	2,031,915	1,581,070
$8,000 under $9,000	1,875,719	15,956,672	3,328,339	2,138,202	1,867,947	10,500,363	1,856,048	1,829,535	1,856,058	1,829,536
$9,000 under $10,000	1,553,470	14,746,768	3,073,713	1,863,350	1,537,029	9,881,579	1,532,955	1,782,761	1,532,955	1,782,761
$10,000 under $11,000	1,355,022	14,200,753	2,682,183	1,525,551	1,353,140	10,004,783	1,352,301	1,870,652	1,352,311	1,870,657
$11,000 under $12,000	1,074,056	12,352,500	2,381,672	1,245,346	1,072,024	8,743,744	1,068,896	1,673,344	1,068,898	1,673,403
$12,000 under $13,000	899,652	11,240,492	2,109,887	1,011,017	898,249	8,123,461	895,853	1,598,408	895,853	1,598,408
$13,000 under $14,000	715,997	9,655,068	1,846,693	844,247	715,148	6,966,592	715,148	1,398,655	715,148	1,398,655
$14,000 under $15,000	602,580	8,726,178	1,660,734	727,619	601,754	6,338,962	601,754	1,296,954	601,777	1,296,980
$15,000 under $20,000	1,473,685	25,038,651	4,553,114	1,810,704	1,470,192	18,695,390	1,466,856	4,024,843	1,466,870	4,024,894
$20,000 under $25,000	459,893	10,163,821	1,790,673	604,067	458,623	7,780,221	457,510	1,839,573	457,618	1,840,236
$25,000 under $30,000	173,486	4,702,531	794,141	231,496	173,239	3,677,618	173,195	947,082	173,202	947,252
$30,000 under $50,000	183,057	6,806,874	1,310,381	244,913	181,420	5,279,178	180,554	1,553,002	180,607	1,554,156
$50,000 under $100,000	63,814	4,231,887	879,377	93,481	63,234	3,267,149	62,826	1,240,490	62,934	1,243,044
$100,000 under $200,000	13,353	1,768,377	415,409	20,166	13,224	1,343,439	13,169	642,355	13,211	645,195
$200,000 under $500,000	3,600	1,036,034	255,793	5,362	3,560	776,608	3,535	442,723	3,559	446,743
$500,000 under $1,000,000	542	359,554	103,632	816	527	258,595	526	159,305	529	161,253
$1,000,000 or more	244	589,923	171,533	350	242	418,943	239	273,596	242	279,095
Taxable returns, total	**24,268,717**	**211,543,380**	**48,793,635**	**25,243,404**	**24,268,100**	**137,544,501**	**24,267,971**	**27,929,182**	**24,268,717**	**27,950,088**
No adjusted gross income	279	—31,443	—	429	—	—	—	—	279	1,619
$1 under $1,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
$1,000 under $2,000	53,268	82,613	10,643	39,951	53,268	32,019	53,268	2,988	53,268	2,988
$2,000 under $3,000	1,318,355	3,630,078	2,004,132	984,214	1,318,355	631,732	1,318,355	49,440	1,318,355	49,440
$3,000 under $4,000	2,660,648	9,319,146	4,182,092	2,204,782	2,660,648	2,932,273	2,660,641	350,107	2,660,648	350,183
$4,000 under $5,000	2,684,689	12,108,048	4,263,747	2,479,397	2,684,689	5,364,904	2,684,689	5,364,904	2,684,689	750,203
$5,000 under $6,000	2,767,616	15,181,663	4,449,604	2,628,242	2,767,576	8,103,968	2,767,576	1,207,920	2,767,616	1,208,008
$6,000 under $7,000	2,370,164	15,360,025	3,850,616	2,449,320	2,370,162	9,060,159	2,370,162	1,414,176	2,370,164	1,414,187
$7,000 under $8,000	2,031,915	15,201,034	3,450,424	2,229,445	2,031,915	9,521,164	2,031,915	1,581,070	2,031,915	1,581,070
$8,000 under $9,000	1,856,058	15,789,279	3,242,473	2,080,171	1,856,048	10,466,660	1,856,048	1,829,535	1,856,058	1,829,536
$9,000 under $10,000	1,532,955	14,551,957	2,857,528	1,822,970	1,532,955	9,871,459	1,532,955	1,782,761	1,532,955	1,782,761
$10,000 under $11,000	1,352,311	14,172,093	2,652,044	1,519,407	1,352,301	10,000,672	1,352,301	1,870,652	1,352,311	1,870,657
$11,000 under $12,000	1,068,898	12,293,861	2,328,613	1,232,100	1,068,896	8,733,216	1,068,896	1,673,344	1,068,898	1,673,403
$12,000 under $13,000	895,853	11,193,024	2,081,958	1,000,793	895,853	8,110,274	895,853	1,598,408	895,853	1,598,408
$13,000 under $14,000	715,148	9,643,948	1,834,345	843,011	715,148	6,966,592	715,148	1,398,655	715,148	1,398,655
$14,000 under $15,000	601,777	8,714,854	1,649,359	727,013	601,754	6,338,962	601,754	1,296,954	601,777	1,296,980
$15,000 under $20,000	1,466,870	24,919,733	4,453,249	1,800,554	1,466,856	18,666,317	1,466,856	4,024,843	1,466,870	4,024,894
$20,000 under $25,000	457,618	10,109,841	1,744,009	601,551	457,594	7,765,081	457,510	1,839,573	457,618	1,840,236
$25,000 under $30,000	173,202	4,694,791	787,807	230,211	173,195	3,676,798	173,195	947,082	173,202	947,252
$30,000 under $50,000	180,607	6,720,776	1,220,751	241,532	180,561	5,259,504	180,554	1,553,002	180,607	1,554,156
$50,000 under $100,000	62,934	4,174,353	832,884	91,908	62,828	3,250,333	62,826	1,240,490	62,934	1,243,044
$100,000 under $200,000	13,211	1,750,344	390,686	19,950	13,185	1,340,353	13,169	642,355	13,211	645,195
$200,000 under $500,000	3,559	1,024,246	244,441	5,299	3,547	775,240	3,535	442,723	3,559	446,743
$500,000 under $1,000,000	529	351,490	92,488	797	526	258,310	526	159,305	529	161,253
$1,000,000 or more	242	587,616	169,661	349	240	418,511	239	273,596	242	279,095
Total nontaxable returns	**13,820,530**	**23,195,619**	**22,711,406**	**14,799,801**	**2,053,079**	**1,239,046**	—	—	—	—
All returns, summary:										
Under $5,000	19,992,116	44,646,350	31,304,925	19,041,880	8,353,368	9,532,132	6,716,953	1,152,738	6,717,250	1,154,555
$5,000 under $10,000	11,078,150	79,220,003	19,244,893	12,636,189	10,963,235	47,576,733	10,558,656	7,815,462	10,558,708	7,815,562
$10,000 under $15,000	4,647,307	56,174,992	10,681,170	5,353,779	4,640,315	40,177,542	4,633,952	7,838,014	4,633,987	7,838,104
$15,000 or more	2,371,674	54,697,653	10,274,053	3,011,355	2,364,261	41,497,141	2,358,410	11,122,970	2,358,772	11,141,868

Footnote at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, 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	Separate returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**1,938,813**	**13,218,128**	**2,863,339**	**2,986,665**	**1,507,472**	**8,112,240**	**1,407,642**	**1,695,545**	**1,407,735**	**1,698,222**
No adjusted gross income	30,375	−189,125	—	39,083	—	—	—	—	39	415
$1 under $1,000	132,521	78,310	121,509	183,940	(*)	(*)	—	—	—	—
$1,000 under $2,000	197,063	297,277	163,846	291,034	40,492	13,647	22,384	941	22,384	941
$2,000 under $3,000	156,481	382,250	134,040	209,564	111,681	84,015	95,606	8,677	95,606	8,677
$3,000 under $4,000	149,543	529,367	143,824	254,306	112,980	170,411	100,288	21,589	100,288	21,589
$4,000 under $5,000	177,885	797,217	169,822	300,286	165,083	339,924	139,768	46,930	139,768	46,930
$5,000 under $6,000	162,327	884,035	179,558	265,477	150,314	447,177	143,517	66,750	143,517	66,750
$6,000 under $7,000	159,026	1,031,181	195,143	271,340	154,128	579,133	140,151	92,662	140,153	92,672
$7,000 under $8,000	131,526	988,203	187,436	192,763	131,168	608,185	128,581	100,305	128,581	100,305
$8,000 under $9,000	110,230	938,591	161,538	166,172	110,230	610,881	108,181	108,763	108,181	108,763
$9,000 under $10,000	96,918	922,197	162,212	155,246	96,689	607,163	96,689	109,607	96,689	109,607
$10,000 under $11,000	73,357	769,859	140,224	104,570	72,558	525,722	72,558	100,216	72,558	100,216
$11,000 under $12,000	85,748	982,860	206,154	123,754	84,638	662,419	84,638	129,645	84,639	129,649
$12,000 under $13,000	59,697	748,139	138,583	96,410	59,697	513,146	59,657	103,769	59,657	103,769
$13,000 under $14,000	48,993	661,192	109,732	68,722	48,993	482,737	48,993	102,832	48,993	102,832
$14,000 under $15,000	39,898	576,145	110,275	69,515	39,898	396,354	39,898	85,117	39,898	85,117
$15,000 under $20,000	89,226	1,498,002	256,924	144,268	88,963	1,097,886	88,963	258,229	88,967	258,247
$20,000 under $25,000	19,859	431,178	85,830	42,206	19,859	303,143	19,819	78,808	19,859	78,965
$25,000 under $30,000	8,061	213,481	30,633	12,818	8,057	170,041	8,057	52,118	8,057	52,118
$30,000 under $50,000	6,394	229,481	48,968	9,759	6,349	171,553	6,342	57,584	6,343	57,810
$50,000 under $100,000	2,809	187,734	38,057	4,089	2,805	145,755	2,721	60,255	2,723	60,499
$100,000 under $200,000	654	85,710	20,720	1,025	628	65,434	621	34,330	622	34,398
$200,000 under $500,000	146	41,890	10,003	212	142	31,779	140	18,470	140	18,612
$500,000 under $1,000,000	40	27,156	10,174	53	37	17,056	37	10,695	38	10,717
$1,000,000 or more	36	105,798	38,134	53	34	68,515	33	47,253	35	48,624
Taxable returns, total	**1,407,735**	**12,265,219**	**2,328,686**	**1,885,210**	**1,407,683**	**8,059,272**	**1,407,642**	**1,695,545**	**1,407,735**	**1,698,222**
No adjusted gross income	39	−6,314	—	63	—	—	—	—	39	415
$1 under $1,000										
$1,000 under $2,000	22,384	36,265	8,127	16,788	22,384	11,350	22,384	941	22,384	941
$2,000 under $3,000	95,606	235,612	77,873	77,194	95,606	80,545	95,606	8,677	95,606	8,677
$3,000 under $4,000	100,288	356,632	90,582	100,308	100,288	165,742	100,288	21,589	100,288	21,589
$4,000 under $5,000	139,768	628,523	135,678	164,144	139,768	328,701	139,768	46,930	139,768	46,930
$5,000 under $6,000	143,517	782,010	156,180	184,748	143,517	441,082	143,517	66,750	143,517	66,750
$6,000 under $7,000	140,153	909,035	159,525	181,425	140,151	568,155	140,151	92,662	140,153	92,672
$7,000 under $8,000	128,581	967,020	183,976	178,844	128,581	604,200	128,581	100,305	128,581	100,305
$8,000 under $9,000	108,181	921,328	158,874	153,878	108,181	608,576	108,181	108,763	108,181	108,763
$9,000 under $10,000	96,689	919,951	158,058	154,730	96,689	607,163	96,689	109,607	96,689	109,607
$10,000 under $11,000	72,558	761,373	132,879	102,772	72,558	525,722	72,558	100,216	72,558	100,216
$11,000 under $12,000	84,639	970,167	185,108	122,690	84,638	662,419	84,638	129,645	84,639	129,649
$12,000 under $13,000	59,657	747,626	138,531	96,380	59,657	512,715	59,657	103,769	59,657	103,789
$13,000 under $14,000	48,993	661,192	109,732	68,722	48,993	482,737	48,993	102,832	48,993	102,832
$14,000 under $15,000	39,898	576,145	110,275	69,515	39,898	396,354	39,898	85,117	39,898	85,117
$15,000 under $20,000	88,967	1,494,045	253,346	143,102	88,963	1,097,886	88,963	258,229	88,967	258,247
$20,000 under $25,000	19,859	431,178	85,830	42,206	19,859	303,143	19,819	78,808	19,859	78,965
$25,000 under $30,000	8,057	213,380	30,533	12,806	8,057	170,041	8,057	52,118	8,057	52,118
$30,000 under $50,000	6,343	227,043	46,030	9,677	6,342	171,378	6,342	57,584	6,343	57,810
$50,000 under $100,000	2,723	180,629	36,948	3,921	2,722	139,839	2,721	60,255	2,723	60,499
$100,000 under $200,000	622	81,616	15,959	990	621	64,769	621	34,330	622	34,398
$200,000 under $500,000	140	40,121	8,722	203	140	31,197	140	18,470	140	18,61
$500,000 under $1,000,000	38	26,066	8,994	51	37	17,056	37	10,695	38	10,71
$1,000,000 or more	35	104,576	36,926	53	33	68,502	33	47,253	35	48,62
Total nontaxable returns	**531,078**	**952,913**	**534,657**	**1,101,458**	**99,789**	**52,967**	—	—	—	—
All returns, summary:										
Under $5,000	843,868	1,895,295	733,042	1,258,214	432,285	608,162	358,046	78,138	358,085	78,55
$5,000 under $10,000	660,027	4,764,207	885,887	1,050,996	642,529	2,852,539	617,119	478,087	617,121	478,09
$10,000 under $15,000	307,693	3,738,195	704,968	462,970	305,784	2,580,378	305,744	521,579	305,745	521,58
$15,000 or more	127,225	2,820,432	539,444	214,483	126,874	2,071,163	126,733	617,743	126,784	619,99

Footnote at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, 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 of heads of households									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**4,983,339**	**41,375,840**	**10,858,911**	**9,446,745**	**4,096,469**	**22,500,780**	**3,385,463**	**4,019,597**	**3,385,536**	**4,022,639**
No adjusted gross income	14,651	−135,591	—	25,807	—	—	—	—	25	284
$1 under $1,000	120,003	70,520	200,359	237,845	—	—	—	—	—	—
$1,000 under $2,000	212,490	334,970	340,319	395,387	—	—	—	—	—	—
$2,000 under $3,000	297,639	751,294	482,824	534,152	30,723	11,566	19,347	774	19,347	774
$3,000 under $4,000	390,755	1,368,137	640,117	750,311	202,721	121,348	67,917	8,021	67,921	8,042
$4,000 under $5,000	453,668	2,050,724	765,388	804,260	410,300	523,642	139,730	33,069	139,730	33,069
$5,000 under $6,000	519,793	2,862,599	893,186	965,699	494,529	1,019,735	301,630	78,167	301,630	78,167
$6,000 under $7,000	488,384	3,159,978	870,018	927,524	483,395	1,366,766	405,424	144,491	405,424	144,491
$7,000 under $8,000	387,847	2,890,126	704,776	725,392	386,810	1,460,760	376,701	198,318	376,701	198,318
$8,000 under $9,000	370,496	3,149,905	757,399	693,461	366,121	1,703,244	359,973	260,550	359,983	260,551
$9,000 under $10,000	323,316	3,064,204	730,528	656,766	319,255	1,677,686	316,741	263,482	316,741	263,482
$10,000 under $11,000	278,381	2,912,386	600,860	516,815	278,380	1,794,712	277,581	297,946	277,581	297,946
$11,000 under $12,000	220,530	2,534,455	542,094	415,361	220,224	1,578,320	218,785	267,843	218,785	267,843
$12,000 under $13,000	171,378	2,145,034	460,881	317,956	171,040	1,366,352	170,234	241,075	170,234	241,075
$13,000 under $14,000	141,233	1,907,861	411,420	288,449	141,233	1,207,993	141,233	214,804	141,233	214,804
$14,000 under $15,000	123,382	1,787,422	366,505	236,417	123,377	1,184,557	123,377	219,486	123,378	219,486
$15,000 under $20,000	295,030	5,037,203	1,017,641	595,365	294,348	3,426,956	292,956	666,262	292,963	666,265
$20,000 under $25,000	95,318	2,109,817	391,167	193,676	95,182	1,525,936	95,170	328,556	95,187	328,625
$25,000 under $30,000	36,405	986,307	161,526	73,833	36,398	751,020	36,369	177,358	36,369	177,358
$30,000 under $50,000	29,008	1,107,315	237,399	61,402	28,878	810,005	28,868	221,214	28,868	221,253
$50,000 under $100,000	10,486	684,160	146,588	23,948	10,430	514,610	10,322	173,700	10,324	174,305
$100,000 under $200,000	2,472	322,345	70,275	5,432	2,460	247,249	2,444	106,674	2,446	107,234
$200,000 under $500,000	555	158,702	39,925	1,206	549	118,190	545	63,399	550	63,937
$500,000 under $1,000,000	97	63,620	18,811	212	94	46,740	94	27,434	94	28,077
$1,000,000 or more	22	52,347	8,905	49	22	43,393	22	26,974	22	27,253
Taxable returns, total	**3,385,536**	**35,817,642**	**8,050,860**	**5,983,028**	**3,385,471**	**21,790,716**	**3,385,463**	**4,019,597**	**3,385,536**	**4,022,639**
No adjusted gross income	25	−5,593	—	55	—	—	—	—	25	284
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	19,347	54,687	30,488	14,510	19,347	9,688	19,347	774	19,347	774
$3,000 under $4,000	67,921	246,092	108,321	64,619	67,921	73,152	67,917	8,021	67,921	8,042
$4,000 under $5,000	139,730	635,587	227,097	150,044	139,730	258,447	139,730	33,069	139,730	33,069
$5,000 under $6,000	301,630	1,679,607	501,216	414,669	301,630	763,722	301,630	78,167	301,630	78,167
$6,000 under $7,000	405,424	2,632,277	701,838	654,685	405,424	1,275,754	405,424	144,491	405,424	144,491
$7,000 under $8,000	376,701	2,808,076	676,888	683,372	376,701	1,447,816	376,701	198,318	376,701	198,318
$8,000 under $9,000	359,983	3,059,807	706,133	660,467	359,973	1,693,232	359,973	260,550	359,983	260,551
$9,000 under $10,000	316,741	3,001,783	691,790	635,133	316,741	1,674,860	316,741	263,482	316,741	263,482
$10,000 under $11,000	277,581	2,903,641	598,354	514,416	277,581	1,790,871	277,581	297,946	277,581	297,946
$11,000 under $12,000	218,785	2,514,800	534,114	405,357	218,785	1,575,329	218,785	267,843	218,785	267,843
$12,000 under $13,000	170,234	2,130,715	455,258	310,826	170,234	1,364,631	170,234	241,075	170,234	241,075
$13,000 under $14,000	141,233	1,907,861	411,420	288,449	141,233	1,207,993	141,233	214,804	141,233	214,804
$14,000 under $15,000	123,378	1,787,362	366,395	236,411	123,377	1,184,557	123,377	219,486	123,378	219,486
$15,000 under $20,000	292,963	5,002,207	989,172	591,485	292,956	3,421,620	292,956	666,262	292,963	666,265
$20,000 under $25,000	95,187	2,106,899	388,423	193,431	95,170	1,525,793	95,170	328,556	95,187	328,625
$25,000 under $30,000	36,369	985,341	161,210	73,779	36,369	750,352	36,369	177,358	36,369	177,358
$30,000 under $50,000	28,868	1,101,777	230,869	61,052	28,868	809,857	28,868	221,214	28,868	221,253
$50,000 under $100,000	10,324	674,652	141,770	23,438	10,323	509,524	10,322	173,700	10,324	174,305
$100,000 under $200,000	2,446	318,653	67,708	5,379	2,446	245,566	2,444	106,674	2,446	107,234
$200,000 under $500,000	550	157,453	38,825	1,196	546	117,819	545	63,399	550	63,937
$500,000 under $1,000,000	94	61,611	14,666	206	94	46,740	94	27,434	94	28,077
$1,000,000 or more	22	52,347	8,905	49	22	43,393	22	26,974	22	27,253
Total nontaxable returns	**1,597,803**	**5,558,199**	**2,808,054**	**3,463,719**	**710,998**	**710,061**	—	—	—	—
All returns, summary:										
Under $5,000	1,489,206	4,440,055	2,429,007	2,747,781	643,744	656,555	226,994	41,864	227,023	42,169
$5,000 under $10,000	2,069,836	15,126,812	3,955,907	3,968,841	2,050,110	7,228,191	1,760,469	945,008	1,760,479	945,010
$10,000 under $15,000	934,904	11,287,157	2,381,761	1,774,997	934,254	7,131,934	931,210	1,241,153	931,211	1,241,153
$15,000 or more	469,393	10,521,815	2,092,237	955,123	468,361	7,484,098	466,790	1,791,570	466,823	1,794,306

Footnote at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, 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 of surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**155,521**	**1,481,322**	**449,488**	**352,887**	**102,121**	**773,904**	**79,299**	**154,937**	**79,309**	**155,060**
No adjusted gross income	2,376	−15,192	—	5,030	—	—	—	—	(*)	(*)
$1 under $1,000					—	—	—	—	—	—
$1,000 under $2,000	10,163	12,325	19,434	22,426	—	—	—	—	—	—
$2,000 under $3,000	16,781	41,486	31,884	37,676	—	—	—	—	—	—
$3,000 under $4,000										
$4,000 under $5,000										
$5,000 under $6,000	56,044	304,250	134,788	136,098	34,057	47,372	11,237	3,176	11,237	3,176
$6,000 under $7,000										
$7,000 under $8,000										
$8,000 under $9,000										
$9,000 under $10,000	14,713	127,603	43,564	35,945	12,664	49,921	12,664	6,616	12,664	6,616
$10,000 under $11,000										
$11,000 under $12,000	9,326	103,010	21,022	17,714	9,322	64,292	9,322	10,234	9,322	10,234
$12,000 under $13,000	8,618	107,091	28,404	14,949	8,618	63,738	8,618	10,394	8,618	10,394
$13,000 under $14,000										
$14,000 under $15,000	9,085	127,603	32,889	22,690	9,085	72,026	9,085	11,720	9,085	11,720
$15,000 under $20,000	17,138	286,234	70,548	34,057	17,138	181,630	17,138	32,345	17,138	32,345
$20,000 under $25,000										
$25,000 under $30,000	8,138	190,922	33,706	18,191	8,138	139,025	8,137	26,962	8,137	26,962
$30,000 under $50,000	1,585	60,710	7,676	4,381	1,585	48,653	1,585	11,977	1,585	11,977
$50,000 under $100,000	1,239	84,133	16,928	2,928	1,199	65,545	1,199	21,948	1,199	21,996
$100,000 under $200,000	264	33,832	5,448	667	264	27,718	264	11,945	264	11,960
$200,000 under $500,000	42	11,310	2,034	115	42	9,162	41	4,764	41	4,764
$500,000 under $1,000,000										
$1,000,000 or more	9	6,005	1,163	20	9	4,822	9	2,856	9	2,879
Taxable returns, total	**79,309**	**1,193,146**	**269,609**	**167,521**	**79,299**	**756,709**	**79,299**	**154,937**	**79,309**	**155,060**
No adjusted gross income	(*)	(*)	—	(*)	—	—	—	—	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000										
$5,000 under $6,000	11,237	75,113	22,830	22,082	11,237	30,200	11,237	3,176	11,237	3,176
$6,000 under $7,000										
$7,000 under $8,000										
$8,000 under $9,000										
$9,000 under $10,000	12,664	110,363	30,643	29,798	12,664	49,921	12,664	6,616	12,664	6,616
$10,000 under $11,000										
$11,000 under $12,000	9,322	102,964	20,964	17,708	9,322	64,292	9,322	10,234	9,322	10,234
$12,000 under $13,000	8,618	107,091	28,404	14,949	8,618	63,738	8,618	10,394	8,618	10,394
$13,000 under $14,000										
$14,000 under $15,000	9,085	127,603	32,889	22,690	9,085	72,026	9,085	11,720	9,085	11,720
$15,000 under $20,000	17,138	286,234	70,548	34,057	17,138	181,630	17,138	32,345	17,138	32,345
$20,000 under $25,000										
$25,000 under $30,000	8,137	190,897	33,695	18,188	8,137	139,014	8,137	26,962	8,137	26,962
$30,000 under $50,000	1,585	60,710	7,676	4,381	1,585	48,653	1,585	11,977	1,585	11,977
$50,000 under $100,000	1,199	81,919	13,537	2,838	1,199	65,545	1,199	21,948	1,199	21,996
$100,000 under $200,000	264	33,832	5,448	667	264	27,718	264	11,945	264	11,960
$200,000 under $500,000	41	11,075	1,812	113	41	9,150	41	4,764	41	4,764
$500,000 under $1,000,000										
$1,000,000 or more	9	6,005	1,163	20	9	4,822	9	2,856	9	2,879
Total nontaxable returns	**76,212**	**288,173**	**179,878**	**185,386**	**22,822**	**17,195**	—	—	—	—
All returns, summary:										
Under $5,000	55,841	150,439	104,382	129,213	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	44,236	320,031	125,289	107,961	34,483	91,938	21,852	9,663	21,852	9,663
$10,000 under $15,000	27,029	337,704	82,315	55,352	27,025	200,056	27,025	32,348	27,025	32,348
$15,000 or more	28,415	673,145	137,502	60,357	28,375	476,554	28,373	112,797	28,373	112,883

Footnote at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, 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 of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**31,011,574**	**178,663,709**	**57,333,301**	**27,256,918**	**20,615,117**	**107,396,623**	**19,395,567**	**22,059,104**	**19,396,137**	**22,074,165**
No adjusted gross income	212,902	−883,891	—	193,761	—	—	—	—	205	883
$1 under $1,000	4,038,385	2,307,785	6,431,840	3,171,300	(*)	(*)	—	—	(*)	(*)
$1,000 under $2,000	4,347,506	6,452,605	6,880,816	3,490,516	39,080	21,898	30,884	2,047	30,884	2,047
$2,000 under $3,000	3,644,567	9,035,301	5,880,965	3,070,871	2,050,421	649,163	1,203,402	39,989	1,203,402	39,989
$3,000 under $4,000	2,828,879	9,837,461	4,633,288	2,565,072	2,685,599	2,740,961	2,492,436	320,496	2,492,439	320,552
$4,000 under $5,000	2,530,962	11,411,300	4,211,584	2,415,152	2,483,854	4,849,640	2,403,142	670,075	2,403,142	670,075
$5,000 under $6,000	2,399,914	13,137,744	4,008,870	2,200,118	2,381,213	6,986,657	2,322,201	1,062,950	2,322,241	1,063,037
$6,000 under $7,000	1,844,382	11,947,302	3,096,899	1,652,633	1,833,517	7,230,411	1,821,721	1,176,228	1,821,721	1,176,228
$7,000 under $8,000	1,526,239	11,422,967	2,625,231	1,361,677	1,521,366	7,453,951	1,520,539	1,280,249	1,520,539	1,280,249
$8,000 under $9,000	1,384,378	11,779,759	2,375,895	1,253,382	1,383,030	8,154,696	1,379,328	1,456,093	1,379,328	1,456,093
$9,000 under $10,000	1,129,138	10,721,182	2,170,925	1,040,581	1,116,987	7,578,350	1,115,427	1,407,184	1,115,427	1,407,184
$10,000 under $11,000	998,255	10,465,173	1,930,995	894,921	997,173	7,650,366	997,133	1,467,099	997,143	1,467,104
$11,000 under $12,000	763,481	8,785,510	1,622,506	697,765	762,869	6,472,696	761,180	1,271,014	761,181	1,271,068
$12,000 under $13,000	659,959	8,240,228	1,482,020	581,702	658,894	6,180,224	657,344	1,243,171	657,344	1,243,171
$13,000 under $14,000	520,939	7,020,113	1,310,493	476,206	520,090	5,235,878	520,090	1,074,399	520,090	1,074,399
$14,000 under $15,000	435,047	6,300,910	1,166,112	409,868	434,226	4,726,009	434,226	987,251	434,248	987,277
$15,000 under $20,000	1,072,291	18,217,212	3,208,002	1,037,015	1,069,743	13,988,918	1,067,799	3,068,007	1,067,802	3,068,037
$20,000 under $25,000	338,790	7,491,479	1,289,746	354,288	337,656	5,857,623	336,596	1,413,677	336,647	1,414,113
$25,000 under $30,000	126,808	3,443,169	592,206	140,552	126,572	2,711,052	126,557	709,177	126,564	709,346
$30,000 under $50,000	146,070	5,409,367	1,016,337	169,371	144,608	4,248,968	143,759	1,262,227	143,811	1,263,116
$50,000 under $100,000	49,280	3,275,861	677,805	62,516	48,800	2,541,238	48,584	984,587	48,688	986,244
$100,000 under $200,000	9,963	1,326,489	318,966	13,042	9,872	1,003,038	9,840	489,405	9,879	491,604
$200,000 under $500,000	2,857	824,131	203,632	3,829	2,827	617,477	2,809	356,090	2,828	359,430
$500,000 under $1,000,000	397	263,888	73,537	533	388	191,035	387	118,908	389	120,167
$1,000,000 or more	185	430,664	124,441	247	185	305,976	183	198,781	184	202,630
Taxable returns, total	**19,396,137**	**162,267,376**	**38,144,484**	**17,207,656**	**19,395,647**	**106,937,801**	**19,395,567**	**22,059,104**	**19,396,137**	**22,074,165**
No adjusted gross income	205	−18,875	—	281	—	—	—	—	205	883
$1 under $1,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
$1,000 under $2,000	30,884	46,348	2,517	23,163	30,884	20,669	30,884	2,047	30,884	2,047
$2,000 under $3,000	1,203,402	3,339,780	1,895,771	902,510	1,203,402	541,499	1,203,402	39,989	1,203,402	39,989
$3,000 under $4,000	2,492,439	8,716,423	3,983,189	2,039,855	2,492,439	2,693,379	2,492,436	320,496	2,492,439	320,552
$4,000 under $5,000	2,403,142	10,835,077	3,897,079	2,162,137	2,403,142	4,775,861	2,403,142	670,075	2,403,142	670,075
$5,000 under $6,000	2,322,241	12,718,755	3,791,724	2,028,483	2,322,201	6,898,699	2,322,201	1,062,950	2,322,241	1,063,037
$6,000 under $7,000	1,821,721	11,799,715	2,983,808	1,608,710	1,821,721	7,207,198	1,821,721	1,176,228	1,821,721	1,176,228
$7,000 under $8,000	1,520,539	11,379,975	2,576,551	1,353,065	1,520,539	7,450,359	1,520,539	1,280,249	1,520,539	1,280,249
$8,000 under $9,000	1,379,328	11,736,967	2,356,871	1,246,786	1,379,328	8,133,310	1,379,328	1,456,093	1,379,328	1,456,093
$9,000 under $10,000	1,115,427	10,591,038	1,997,633	1,022,349	1,115,427	7,571,056	1,115,427	1,407,184	1,115,427	1,407,184
$10,000 under $11,000	997,143	10,453,744	1,910,705	892,972	997,133	7,650,097	997,133	1,467,099	997,143	1,467,104
$11,000 under $12,000	761,181	8,759,266	1,598,532	695,593	761,180	6,465,159	761,180	1,271,014	761,181	1,271,068
$12,000 under $13,000	657,344	8,207,593	1,459,765	578,639	657,344	6,169,190	657,344	1,243,171	657,344	1,243,171
$13,000 under $14,000	520,090	7,008,993	1,298,145	474,970	520,090	5,235,878	520,090	1,074,399	520,090	1,074,399
$14,000 under $15,000	434,248	6,289,646	1,154,648	409,268	434,226	4,726,009	434,226	987,251	434,248	987,277
$15,000 under $20,000	1,067,802	18,137,246	3,140,184	1,031,910	1,067,799	13,965,180	1,067,799	3,068,007	1,067,802	3,068,037
$20,000 under $25,000	336,647	7,440,441	1,245,637	352,020	336,640	5,842,636	336,596	1,413,677	336,647	1,414,113
$25,000 under $30,000	126,564	3,436,496	586,288	139,333	126,557	2,710,899	126,557	709,177	126,564	709,346
$30,000 under $50,000	143,811	5,331,245	936,176	166,422	143,766	4,229,617	143,759	1,262,227	143,811	1,263,116
$50,000 under $100,000	48,688	3,237,152	640,630	61,711	48,584	2,535,425	48,584	984,587	48,688	986,244
$100,000 under $200,000	9,879	1,316,243	301,570	12,914	9,854	1,002,300	9,840	489,405	9,879	491,604
$200,000 under $500,000	2,828	815,597	195,083	3,788	2,820	617,074	2,809	356,090	2,828	359,430
$500,000 under $1,000,000	389	258,922	67,720	523	387	190,750	387	118,908	389	120,167
$1,000,000 or more	184	429,579	123,777	246	184	305,557	183	198,781	184	202,630
Total nontaxable returns	**11,615,437**	**16,396,337**	**19,188,819**	**10,049,265**	**1,219,470**	**458,828**	—	—	—	—
All returns, summary:										
Under $5,000	17,603,201	38,160,561	28,038,494	14,906,672	7,265,101	8,262,060	6,129,864	1,032,607	6,130,083	1,033,668
$5,000 under $10,000	8,284,051	59,008,954	14,277,809	7,508,391	8,236,113	37,404,066	8,159,216	6,382,704	8,159,256	6,382,792
$10,000 under $15,000	3,377,681	40,811,935	7,512,126	3,060,461	3,373,252	30,265,173	3,369,973	6,042,934	3,370,006	6,043,019
$15,000 or more	1,746,641	40,682,261	7,504,870	1,781,392	1,740,651	31,465,326	1,736,514	8,600,860	1,736,792	8,614,688

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

Table 1.3—Nonjoint Returns: Sources of Income by Marital Status

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

Sources of income or loss	Nonjoint returns		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	38,089,247	234,738,998	1,938,813	13,218,128	4,983,339	41,375,840	155,521	1,481,320	31,011,574	178,663,710
Salaries and wages (gross)	34,041,817	195,779,000	1,775,905	11,909,915	4,685,123	37,102,039	136,937	1,034,932	27,443,852	145,732,115
Business or profession:										
Net profit	963,470	4,976,086	71,273	383,014	143,064	931,584	6,387	50,622	742,746	3,610,866
Net loss	350,719	953,130	22,739	91,156	55,040	139,207	1,453	6,986	271,487	715,780
Farm:										
Net profit	213,163	839,286	8,142	27,581	17,458	77,608	(*)	(*)	186,907	732,568
Net loss	152,175	568,452	17,327	43,601	14,842	61,999	666	4,873	119,340	457,979
Partnership:										
Net profit	318,779	2,215,075	13,769	120,030	40,764	339,147	2,395	32,667	261,851	1,723,230
Net loss	196,696	982,443	5,097	99,555	23,496	143,322	1,041	9,807	167,062	729,758
Small Business Corporation:										
Net profit	71,542	465,323	2,697	11,294	6,477	62,212	221	5,018	62,147	386,798
Net loss	45,883	284,440	1,899	36,386	5,291	39,750	(*)	(*)	38,659	207,439
Sales of capital assets:										
Net gain	1,295,252	3,117,495	48,225	198,279	141,113	389,077	9,703	57,984	1,096,211	2,472,156
Net loss	622,249	409,269	33,629	18,829	64,149	46,229	10,121	6,690	514,350	337,521
Sales of property *other* than capital assets:										
Net gain	74,593	140,639	2,461	5,505	12,756	22,180	39	956	59,337	111,998
Net loss	53,059	169,849	5,457	14,414	8,207	32,353	1,685	2,845	37,710	120,237
Dividends in adjusted gross income	3,237,383	7,641,596	92,054	315,485	294,495	606,395	28,097	53,833	2,822,737	6,665,884
Interest received	14,152,516	14,784,663	489,883	442,785	1,473,642	1,306,191	92,791	191,517	12,096,200	12,844,170
Pensions and annuities in adjusted gross income	1,782,879	5,974,855	51,055	190,250	137,147	517,232	29,164	78,866	1,565,513	5,188,507
Rents:										
Net income	1,044,252	2,227,399	34,449	62,624	128,114	227,222	7,381	7,692	874,308	1,929,861
Net loss	654,060	842,530	29,648	34,728	91,925	111,445	4,749	14,407	527,738	681,950
Royalties:										
Net income	157,126	564,606	4,105	8,559	18,538	96,194	268	5,716	134,215	454,137
Net loss	8,732	29,592	(*)	(*)	2,889	16,910	(*)	(*)	5,499	11,612
Estates and trusts:										
Net income	336,184	1,387,055	9,469	29,091	18,593	105,842	4,623	26,754	303,499	1,225,368
Net loss	17,076	61,849	(*)	(*)	1,452	7,027	(*)	(*)	14,841	52,012
State income tax refunds	1,239,225	207,016	105,280	13,089	366,104	57,262	15,652	2,367	752,189	134,299
Alimony	188,968	677,817	(*)	(*)	113,923	415,059	—	—	71,245	256,838
Other income (net)	821,335	355,708	37,724	−26,900	124,386	46,208	5,704	3,008	653,521	333,391
Statutory adjustments	1,759,633	2,313,068	112,779	136,511	299,235	327,368	11,405	25,004	1,336,214	1,824,185

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

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession				Farm			
					Net profit[1]		Net loss[1]		Net profit[1]		Net loss[1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**82,229,332**	**947,784,873**	**73,520,046**	**795,399,462**	**5,434,857**	**44,861,623**	**1,807,685**	**5,440,145**	**1,340,485**	**10,112,147**	**1,414,556**	**6,548,822**
No adjusted gross income	643,791	−6,304,555	200,836	1,400,372	35,623	257,187	214,426	1,913,287	11,607	63,669	190,911	2,097,498
$1 under $1,000	4,738,778	2,713,830	4,259,687	2,649,436	131,320	90,081	44,543	106,036	57,748	33,644	38,146	112,740
$1,000 under $2,000	5,407,488	8,072,359	4,855,922	7,207,613	181,332	229,152	48,282	119,579	75,462	78,274	46,162	145,555
$2,000 under $3,000	5,002,560	12,446,382	4,387,691	10,709,249	232,753	418,838	51,165	131,076	78,586	105,906	47,030	135,031
$3,000 under $4,000	4,565,790	15,956,144	3,781,201	12,864,040	256,830	633,471	64,747	116,925	73,059	161,372	58,674	219,132
$4,000 under $5,000	4,543,446	20,491,960	3,799,904	16,387,277	255,965	773,827	55,611	124,632	60,816	180,159	53,099	142,590
$5,000 under $6,000	4,737,247	25,971,457	4,060,153	21,475,109	264,876	896,735	67,401	151,016	66,203	169,153	69,081	202,201
$6,000 under $7,000	4,164,112	27,016,980	3,607,694	22,495,015	251,753	979,693	61,651	142,587	62,538	243,320	44,231	183,366
$7,000 under $8,000	3,849,630	28,852,746	3,402,822	24,809,197	253,094	1,135,722	71,283	123,856	72,797	234,324	57,872	175,136
$8,000 under $9,000	3,725,148	31,674,144	3,299,362	26,842,745	228,966	1,143,662	64,707	127,297	49,630	232,896	60,659	150,159
$9,000 under $10,000	3,476,777	33,030,353	3,104,829	28,514,955	227,669	1,084,568	71,470	122,473	55,846	253,455	47,326	143,677
$10,000 under $11,000	3,282,636	34,469,130	3,014,731	30,535,781	218,506	1,120,951	67,549	115,377	50,657	267,713	59,944	147,446
$11,000 under $12,000	3,120,493	35,890,291	2,877,224	31,841,916	212,144	1,079,281	78,016	136,146	50,367	283,415	59,042	198,807
$12,000 under $13,000	2,950,537	36,885,639	2,763,152	33,166,602	192,293	1,038,156	67,716	118,751	41,723	208,567	51,788	145,229
$13,000 under $14,000	2,926,377	39,501,373	2,760,199	35,795,850	186,578	1,022,066	78,323	131,669	54,865	413,699	50,665	142,883
$14,000 under $15,000	2,683,637	38,893,332	2,538,003	35,289,109	182,808	1,026,761	70,743	115,853	38,403	236,388	43,366	125,489
$15,000 under $20,000	10,353,534	178,968,121	9,823,803	162,152,299	760,934	5,275,057	257,594	403,327	157,885	1,281,961	177,410	505,242
$20,000 under $25,000	5,598,117	124,310,576	5,291,983	111,261,173	454,988	4,227,993	153,422	267,597	94,988	1,067,142	101,862	312,069
$25,000 under $30,000	2,744,255	74,624,652	2,551,029	64,246,093	279,514	3,562,786	81,814	172,639	55,072	768,705	47,849	194,571
$30,000 under $50,000	2,747,618	100,168,142	2,386,303	74,020,074	417,610	8,757,664	93,748	307,033	91,660	2,084,308	67,202	424,538
$50,000 under $100,000	781,406	51,550,859	609,201	28,691,733	174,483	7,100,461	32,447	207,816	33,164	1,281,929	30,659	360,155
$100,000 under $200,000	152,349	19,918,461	118,643	9,563,188	29,024	2,054,451	8,153	129,985	6,113	349,772	8,697	158,769
$200,000 under $500,000	29,193	8,149,944	22,370	2,787,478	4,959	609,357	2,343	96,049	1,118	92,726	2,323	85,860
$500,000 under $1,000,000	3,289	2,187,947	2,466	447,789	608	168,693	388	30,440	129	15,292	388	24,469
$1,000,000 or more	1,124	2,344,606	838	245,369	227	175,010	143	28,699	47	4,358	170	16,008
Taxable returns, total	**61,490,737**	**898,314,536**	**56,082,316**	**749,858,800**	**4,141,635**	**40,723,565**	**1,258,643**	**2,632,834**	**858,149**	**8,351,386**	**910,368**	**3,242,618**
No adjusted gross income	1,710	−218,389	1,169	52,159	363	23,698	458	61,308	(*)	(*)	314	39,722
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	53,275	82,622	27,045	33,785	33,385	66,952	3,823	7,817	15,030	24,423	10,342	31,734
$2,000 under $3,000	1,318,430	3,630,275	1,241,020	3,355,767								
$3,000 under $4,000	2,707,773	9,501,703	2,417,285	8,241,267	72,926	186,967	15,848	17,443				
$4,000 under $5,000	3,085,734	13,946,719	2,630,166	11,423,390	101,639	305,939	19,184	30,375	23,930	65,469	16,284	31,647
$5,000 under $6,000	3,441,210	18,900,889	2,960,920	15,676,530	134,633	418,407	35,333	61,599	36,937	102,616	38,336	84,984
$6,000 under $7,000	3,483,357	22,633,952	3,025,857	18,857,806	157,533	581,786	35,950	64,544	30,921	100,581	31,128	114,832
$7,000 under $8,000	3,544,369	26,573,105	3,162,678	23,041,419	199,060	853,693	56,830	82,706	50,653	144,313	41,408	107,828
$8,000 under $9,000	3,520,078	29,933,586	3,132,486	25,511,948	197,097	943,529	57,479	97,862	34,187	119,614	52,241	112,715
$9,000 under $10,000	3,349,347	31,824,515	3,012,057	27,701,657	205,799	955,826	64,025	102,888	45,224	185,230	39,301	112,448
$10,000 under $11,000	3,206,050	33,669,550	2,957,420	29,992,853	203,489	1,032,734	62,833	102,832	40,111	176,306	57,852	130,327
$11,000 under $12,000	3,065,527	35,260,961	2,835,268	31,356,930	201,802	986,178	73,987	119,526	44,883	231,442	56,363	180,322
$12,000 under $13,000	2,908,541	36,362,843	2,731,985	32,800,917	184,763	966,361	65,100	111,054	37,032	146,219	49,487	128,368
$13,000 under $14,000	2,887,385	38,974,314	2,729,019	35,410,077	180,607	968,947	75,433	113,348	50,405	358,024	47,419	126,074
$14,000 under $15,000	2,656,769	38,505,567	2,518,299	35,016,477	176,566	978,508	70,121	110,403	33,367	182,232	41,927	111,250
$15,000 under $20,000	10,260,328	177,388,419	9,754,001	161,127,509	742,245	5,047,105	254,011	376,005	144,058	1,109,947	172,528	453,994
$20,000 under $25,000	5,571,007	123,713,620	5,274,979	110,918,049	449,717	4,153,784	151,877	252,419	88,943	942,864	101,083	292,581
$25,000 under $30,000	2,733,934	74,344,891	2,543,446	64,105,821	276,990	3,508,579	80,568	159,969	52,035	694,290	47,078	173,880
$30,000 under $50,000	2,734,473	99,672,019	2,377,744	73,737,862	415,005	8,688,247	92,978	296,581	90,351	2,046,327	65,816	390,311
$50,000 under $100,000	776,422	51,227,272	605,833	28,518,862	173,473	7,061,598	31,991	190,319	32,681	1,259,677	30,031	341,898
$100,000 under $200,000	151,615	19,820,673	118,112	9,521,560	28,955	2,047,784	7,985	123,936	6,102	349,061	8,590	154,349
$200,000 under $500,000	28,989	8,091,408	22,218	2,770,458	4,922	605,423	2,303	92,422	1,109	92,491	2,289	83,721
$500,000 under $1,000,000	3,245	2,158,873	2,434	442,294	599	166,860	375	28,630	129	15,292	381	23,625
$1,000,000 or more	1,112	2,315,115	828	242,899	223	174,235	141	28,489	46	4,358	170	16,008
Total nontaxable returns	**20,738,595**	**49,470,331**	**17,437,730**	**45,540,662**	**1,293,022**	**4,138,060**	**549,042**	**2,807,314**	**482,336**	**1,760,757**	**504,188**	**3,306,208**
All returns, summary:												
Under $5,000	24,901,853	53,376,118	21,285,241	51,217,986	1,093,823	2,402,555	478,774	2,511,536	357,278	623,023	434,022	2,852,546
$5,000 under $10,000	19,952,914	146,545,680	17,474,860	124,137,020	1,226,358	5,240,380	336,512	667,229	307,016	1,133,148	279,169	854,740
$10,000 under $15,000	14,963,680	185,639,766	13,953,309	166,629,259	992,329	5,287,215	362,347	617,796	236,015	1,409,781	264,805	759,855
$15,000 or more	22,410,885	562,223,307	20,806,636	453,415,197	2,122,347	31,931,471	630,052	1,643,584	440,176	6,946,192	436,560	2,081,680

Footnotes at end of table.

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

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

Size of adjusted gross income	Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received	
					Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**2,472,626**	**10,751,319**	**598,262**	**2,059,772**	**5,061,424**	**15,799,165**	**2,513,399**	**1,727,272**	**952,540**	**135,604**	**8,853,491**	**21,892,126**	**40,378,240**	**43,433,554**
No adjusted gross income	97,550	−2,249,577	26,093	−609,793	113,612	815,196	22,258	20,130	79,686	−270,399	62,038	226,536	258,721	462,947
$1 under $1,000	26,484	−2,588	5,011	−9,381	51,592	52,902	19,880	13,373	16,529	−7,520	122,173	38,745	927,353	198,277
$1,000 under $2,000	56,564	−11,536	11,181	−1,861	109,698	110,739	24,788	11,344	21,110	−7,094	210,121	80,422	1,446,207	483,044
$2,000 under $3,000	60,299	26,539	12,100	1,480	142,338	142,837	43,133	27,819	31,021	−6,334	266,063	161,447	1,548,306	865,823
$3,000 under $4,000	55,796	59,105	8,722	−26,591	162,967	165,100	51,512	29,007	38,957	11,932	341,226	256,981	1,735,075	1,550,197
$4,000 under $5,000	43,519	7,954	14,513	−5,692	168,279	153,400	52,656	33,618	28,991	−8,464	372,398	325,684	1,717,588	1,772,251
$5,000 under $6,000	64,877	90,554	17,298	3,841	206,733	270,416	52,948	38,700	34,235	−5,204	335,322	389,706	1,760,539	1,725,655
$6,000 under $7,000	43,398	103,098	12,854	−2,920	177,548	218,631	49,788	35,855	39,555	−11,937	313,880	280,326	1,639,406	1,727,480
$7,000 under $8,000	59,167	94,633	9,110	−1,768	202,764	242,852	41,937	28,744	34,206	−6,064	263,987	261,201	1,538,346	1,389,405
$8,000 under $9,000	71,101	143,364	16,692	−4,742	190,416	292,099	76,266	52,041	35,418	12,889	329,710	378,109	1,607,986	1,639,559
$9,000 under $10,000	75,713	231,055	11,673	1,925	164,146	275,603	65,378	44,008	30,418	25,145	268,460	338,628	1,562,083	1,576,316
$10,000 under $11,000	71,985	215,940	13,852	−15,012	170,670	252,047	70,084	42,947	28,926	−1,635	276,385	332,644	1,553,183	1,346,709
$11,000 under $12,000	63,151	167,983	14,403	−25,758	169,989	317,967	71,083	46,586	36,002	18,261	271,935	367,613	1,571,675	1,373,494
$12,000 under $13,000	70,999	213,424	14,782	3,767	181,479	308,986	60,679	37,443	32,684	19,033	248,884	263,526	1,551,055	1,303,438
$13,000 under $14,000	65,159	178,986	12,603	−7,413	182,091	318,044	74,425	50,238	37,481	−6,549	260,356	299,084	1,639,148	1,264,092
$14,000 under $15,000	58,912	183,967	12,746	−1,123	157,195	290,029	82,002	48,952	18,808	1,930	279,911	383,160	1,565,324	1,261,277
$15,000 under $20,000	300,052	897,227	76,640	102,318	705,354	1,291,418	389,530	248,850	122,234	58,202	1,207,447	1,602,670	6,824,130	5,541,190
$20,000 under $25,000	242,480	946,260	56,562	105,083	546,754	1,169,369	326,313	212,398	76,169	47,728	949,444	1,373,606	4,242,812	4,057,801
$25,000 under $30,000	173,933	754,525	49,805	129,797	347,338	950,364	249,834	171,995	52,298	36,888	688,304	1,341,699	2,300,658	2,818,027
$30,000 under $50,000	392,471	2,889,597	97,321	554,990	570,143	2,317,427	428,566	319,408	82,574	88,843	1,126,510	3,464,638	2,471,357	5,367,186
$50,000 under $100,000	281,105	3,624,769	73,096	736,164	259,011	2,225,424	202,390	163,721	54,549	64,244	491,493	3,875,834	738,533	3,438,677
$100,000 under $200,000	77,902	1,533,867	23,577	589,708	63,163	1,348,852	48,011	41,219	15,598	31,713	118,156	2,632,085	146,204	1,383,158
$200,000 under $500,000	17,150	539,106	6,404	364,972	15,389	1,038,375	8,757	7,784	4,109	14,859	25,488	1,801,081	28,247	584,942
$500,000 under $1,000,000	2,104	72,754	883	103,779	1,991	449,696	909	843	682	13,851	2,954	664,759	3,195	161,720
$1,000,000 or more	755	40,313	341	74,002	764	781,392	272	249	300	21,286	1,046	753,942	1,107	160,889
Taxable returns, total	**2,052,523**	**12,740,324**	**490,998**	**2,733,333**	**4,214,473**	**14,048,478**	**2,283,359**	**1,567,032**	**642,822**	**429,427**	**7,719,747**	**20,584,061**	**34,214,869**	**38,719,539**
No adjusted gross income	1,388	−272,956	613	−29,840	1,486	207,738	37	35	539	4,407	964	33,511	1,526	42,563
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	13,988	12,825	6,290	9,235	40,308	34,957	5,529	4,713	8,567	3,753	17,228	12,832	34,317	23,960
$2,000 under $3,000											48,038	42,046	344,897	128,523
$3,000 under $4,000	12,214	4,589	18,219	2,838	49,183	49,100	23,206	10,167	6,786	3,453	151,802	97,643	968,874	665,923
$4,000 under $5,000	20,522	36,164			93,973	75,006	25,404	14,699			268,977	233,674	1,189,160	1,150,523
$5,000 under $6,000	33,834	41,629	12,439	−4,947	148,991	191,058	39,642	28,874	14,229	−2,576	258,467	274,293	1,385,830	1,366,298
$6,000 under $7,000	24,609	81,317			135,245	165,521	38,654	26,503	22,050	2,364	279,374	255,685	1,439,946	1,531,840
$7,000 under $8,000	49,528	119,753			160,447	177,968	38,472	25,427	21,406	5,734	236,863	225,423	1,419,401	1,237,627
$8,000 under $9,000	64,440	153,578	10,160	13,858	165,161	257,127	69,480	47,761	23,766	7,674	308,794	339,305	1,531,115	1,544,036
$9,000 under $10,000	65,322	185,961	10,199	7,214	145,033	224,854	59,586	39,163	22,903	14,512	270,607	304,760	1,505,747	1,478,770
$10,000 under $11,000	65,975	177,232	11,698	−13,818	156,934	225,237	66,685	40,601	21,325	7,794	266,416	316,815	1,519,020	1,316,264
$11,000 under $12,000	59,012	181,441	11,913	−7,945	157,089	286,611	67,949	44,457	29,911	10,635	264,188	336,266	1,542,233	1,339,844
$12,000 under $13,000	65,358	223,132	13,328	6,725	172,420	289,514	58,752	38,013	28,437	16,892	243,360	251,554	1,525,891	1,272,069
$13,000 under $14,000	58,975	152,917	11,100	8,572	172,158	291,156	72,810	48,667	34,106	−4,351	255,426	295,999	1,612,278	1,237,904
$14,000 under $15,000	55,785	182,185	11,447	−2,682	152,361	278,291	80,730	48,020	15,813	732	277,221	381,024	1,549,088	1,248,121
$15,000 under $20,000	291,542	925,653	71,882	103,636	681,380	1,200,309	379,926	241,119	116,074	55,535	1,191,940	1,549,965	6,760,263	5,413,019
$20,000 under $25,000	237,709	972,256	55,218	106,839	536,318	1,121,774	323,010	210,604	72,263	49,439	941,921	1,330,811	4,221,767	4,015,075
$25,000 under $30,000	170,104	772,733	48,771	125,335	343,149	928,204	249,000	171,186	50,448	42,054	684,925	1,333,924	2,291,606	2,780,196
$30,000 under $50,000	386,582	2,901,581	94,812	538,707	564,918	2,263,182	425,791	316,796	80,562	79,117	1,117,921	3,400,253	2,459,647	5,320,434
$50,000 under $100,000	276,289	3,676,049	71,998	734,381	257,038	2,176,791	201,024	162,407	53,220	59,614	488,485	3,807,631	734,377	3,388,793
$100,000 under $200,000	77,464	1,553,035	23,361	590,619	62,799	1,338,334	47,809	41,018	15,417	28,346	117,527	2,597,428	145,531	1,340,127
$200,000 under $500,000	17,011	547,843	6,341	366,244	15,294	1,034,318	8,698	7,726	4,040	13,088	25,312	1,772,922	28,051	567,319
$500,000 under $1,000,000	2,070	77,486	868	104,237	1,971	447,489	897	831	662	10,478	2,912	655,697	3,152	152,170
$1,000,000 or more	745	38,854	338	73,750	760	779,767	268	245	296	20,734	1,035	734,460	1,096	157,705
Total nontaxable returns	**420,103**	**−1,989,007**	**107,264**	**−673,561**	**846,951**	**1,750,689**	**230,040**	**160,237**	**309,718**	**−293,823**	**1,133,744**	**1,308,065**	**6,163,371**	**4,714,016**
All returns, summary:														
Under $5,000	340,212	−2,170,104	77,620	−651,837	748,486	1,440,174	214,227	135,292	216,294	−287,878	1,374,019	1,087,815	7,633,252	5,332,539
$5,000 under $10,000	314,256	662,703	67,627	−3,664	941,607	1,299,601	286,317	199,348	173,832	14,829	1,531,159	1,647,971	8,108,360	8,058,415
$10,000 under $15,000	330,206	960,299	68,386	−45,539	861,424	1,487,073	358,273	226,167	153,901	31,040	1,337,471	1,646,027	7,880,385	6,549,010
$15,000 or more	1,487,952	11,298,417	384,629	2,760,813	2,509,907	11,572,317	1,654,582	1,166,466	408,513	377,615	4,610,842	17,510,313	16,756,243	23,493,590

Footnotes at end of table.

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

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

Size of adjusted gross income	Pensions and annuities in adjusted gross income		Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss	
			Net income		Net loss									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**5,088,937**	**20,886,871**	**3,737,264**	**8,053,918**	**2,834,547**	**4,621,220**	**572,001**	**1,769,380**	**733,681**	**2,554,324**	**7,807,795**	**1,450,259**	**4,072,626**	**2,064,814**
No adjusted gross income	20,690	63,150	65,746	123,093	66,167	538,306	9,978	34,963	10,068	−25,703	20,030	13,867	62,102	−1,873,436
$1 under $1,000	51,720	81,661	57,756	32,020	40,197	59,066	7,383	4,875	13,761	6,829	15,186	2,596	41,635	21,038
$1,000 under $2,000	113,108	166,268	124,877	121,723	32,350	44,246	15,219	5,191	24,286	17,827	23,829	2,863	86,332	47,355
$2,000 under $3,000	183,375	268,441	148,964	169,060	77,845	85,348	10,451	2,656	19,566	28,088	56,145	8,961	125,177	92,619
$3,000 under $4,000	361,462	677,369	174,640	234,827	78,687	91,022	13,778	6,929	33,600	65,301	69,683	9,247	119,206	78,480
$4,000 under $5,000	462,881	1,122,241	198,768	244,314	75,160	63,658	20,758	13,779	24,297	36,485	92,745	12,453	142,686	141,307
$5,000 under $6,000	452,402	1,335,204	202,184	306,637	73,731	85,797	24,285	29,280	29,193	50,656	144,367	16,671	168,049	138,129
$6,000 under $7,000	393,885	1,457,636	172,333	201,598	94,825	112,621	12,910	18,163	19,291	33,894	171,177	24,095	144,878	162,358
$7,000 under $8,000	312,983	1,224,550	138,312	199,573	108,377	102,755	31,890	34,015	20,229	47,942	203,656	20,318	133,342	82,746
$8,000 under $9,000	304,084	1,359,323	138,133	263,656	89,576	89,885	14,754	19,849	19,274	82,460	232,210	29,861	181,284	185,620
$9,000 under $10,000	290,131	1,209,324	142,864	195,784	100,682	125,187	25,545	56,616	16,452	54,293	280,039	31,601	153,239	114,866
$10,000 under $11,000	197,825	906,466	137,892	218,383	107,488	112,532	15,261	26,511	22,136	54,587	312,837	38,443	147,567	121,221
$11,000 under $12,000	197,281	1,004,455	133,502	204,280	107,883	139,758	17,224	16,879	31,132	86,628	389,919	46,614	167,418	168,330
$12,000 under $13,000	171,478	871,382	136,245	174,132	108,146	125,828	12,455	13,545	15,110	23,106	391,319	50,595	175,047	148,004
$13,000 under $14,000	156,325	744,480	120,504	179,292	121,985	112,667	19,891	59,359	28,255	51,961	441,926	59,350	162,467	92,137
$14,000 under $15,000	149,985	724,177	127,745	182,816	115,589	126,531	11,943	19,676	18,279	38,397	425,893	65,505	153,631	140,665
$15,000 under $20,000	556,073	2,856,292	501,666	881,668	523,876	608,758	68,544	109,030	82,790	231,712	1,987,111	302,419	702,805	548,191
$20,000 under $25,000	290,948	1,811,506	329,652	605,099	329,283	470,636	47,735	124,033	70,161	173,251	1,227,362	207,324	427,588	333,631
$25,000 under $30,000	155,830	976,966	183,398	457,100	188,171	308,866	40,112	77,587	43,948	133,302	625,890	134,077	262,209	225,252
$30,000 under $50,000	196,445	1,430,424	307,249	1,297,380	265,701	584,073	83,026	270,646	103,717	475,024	531,323	184,380	339,267	532,795
$50,000 under $100,000	55,609	444,536	147,866	1,102,011	100,457	382,078	48,140	270,167	62,525	422,280	151,551	118,286	134,944	347,610
$100,000 under $200,000	11,123	106,951	37,678	456,570	22,754	151,882	15,071	202,439	19,162	229,883	27,572	43,633	33,282	135,671
$200,000 under $500,000	2,821	37,743	8,012	160,822	4,735	69,822	4,647	198,885	5,375	150,825	5,210	16,141	7,140	57,293
$500,000 under $1,000,000	354	3,958	929	27,190	634	17,196	709	67,660	781	51,153	571	5,102	968	14,547
$1,000,000 or more	119	2,368	349	14,890	248	12,702	292	86,647	293	34,143	242	3,857	363	8,387
Taxable returns, total	**4,106,056**	**18,657,528**	**2,973,365**	**7,078,520**	**2,422,159**	**3,525,983**	**483,797**	**1,661,730**	**630,632**	**2,419,173**	**7,328,233**	**1,353,027**	**3,493,691**	**3,388,595**
No adjusted gross income	86	658	354	7,050	515	36,065	220	5,162	171	−1,895	339	1,848	805	−154,802
$1 under $1,000	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	17,463	25,573	13,436	13,843	11,217	14,838	3,268	981	31,827	40,698	5,912	633	25,044	29,614
$2,000 under $3,000	120,504	256,011	50,777	89,296	17,957	17,785					10,436	763	55,044	34,804
$3,000 under $4,000	282,202	667,742	106,503	127,312	39,083	25,010	12,238	11,167	15,279	15,468	42,488	4,630	89,258	76,565
$4,000 under $5,000	339,803	975,933	135,969	214,599	51,591	48,187	16,095	8,711	23,386	41,901	76,679	7,471	104,726	98,618
$5,000 under $6,000	360,472	1,297,505	144,948	171,038	69,988	79,518	10,457	12,075	18,587	33,135	112,979	11,072	117,625	143,720
$6,000 under $7,000	288,606	1,116,612	120,955	182,305	97,897	69,951	28,686	32,304	18,180	39,326	176,123	14,884	118,423	57,011
$7,000 under $8,000	295,245	1,325,699	127,219	237,728	83,370	75,047	13,064	18,903	15,753	74,937	211,274	27,120	155,935	151,398
$8,000 under $9,000	278,362	1,169,236	134,255	179,710	94,609	96,730	23,154	55,630	14,315	50,005	261,055	27,936	142,158	95,606
$9,000 under $10,000	190,332	876,356	134,229	211,792	100,167	101,172	14,453	19,526	21,801	53,369	299,165	35,666	144,066	122,559
$10,000 under $11,000	195,316	996,873	130,655	201,905	103,616	117,330	17,070	16,316	29,885	83,358	359,811	44,163	163,402	166,429
$11,000 under $12,000	169,783	857,564	133,160	165,618	105,831	119,919	11,642	13,004	14,772	22,813	387,205	49,432	171,608	155,017
$12,000 under $13,000	154,958	737,347	118,784	173,096	117,294	106,482	18,123	51,926	26,384	49,215	431,140	57,209	161,301	91,966
$13,000 under $14,000	148,883	712,867	126,191	181,377	115,080	124,427	11,899	19,462	18,264	38,405	421,821	64,505	152,675	140,321
$14,000 under $15,000	552,104	2,837,114	490,525	844,473	513,400	565,949	66,175	109,025	81,150	233,562	1,972,320	298,740	693,696	521,138
$15,000 under $20,000	290,718	1,810,042	324,799	599,490	325,541	455,944	46,219	119,528	58,601	165,005	1,221,430	205,481	424,493	334,623
$20,000 under $25,000	155,148	972,070	181,383	449,811	185,971	298,760	39,981	76,634	42,988	131,879	624,858	133,535	261,173	227,867
$25,000 under $30,000	196,320	1,429,621	305,725	1,287,374	261,433	557,959	82,793	267,351	102,093	471,969	528,895	181,577	337,240	542,173
$30,000 under $50,000	55,414	443,228	146,774	1,087,117	99,424	369,638	47,732	269,789	61,787	417,961	150,967	117,063	133,584	343,973
$50,000 under $100,000	11,069	106,327	37,476	453,768	22,629	148,327	14,934	201,609	19,022	226,615	27,378	42,947	33,082	131,741
$100,000 under $200,000	2,803	36,965	7,947	159,170	4,677	67,530	4,604	197,992	5,328	149,972	5,154	17,735	7,052	56,620
$200,000 under $500,000	350	3,913	909	25,731	622	16,830	702	67,647	765	48,041	565	5,007	945	13,480
$500,000 under $1,000,000	115	2,272	348	14,886	246	12,557	287	86,993	292	34,140	237	3,603	354	8,139
$1,000,000 or more														
Total nontaxable returns	**982,881**	**2,229,345**	**763,899**	**975,396**	**412,388**	**1,095,235**	**88,204**	**107,650**	**103,049**	**135,152**	**479,562**	**97,230**	**578,935**	**−1,323,779**
All returns, summary:														
Under $5,000	1,193,236	2,379,131	770,751	925,037	370,406	881,646	77,567	68,393	125,578	128,825	277,618	49,986	577,138	−1,492,637
$5,000 under $10,000	1,753,485	6,586,037	793,826	1,167,248	467,191	516,246	109,384	157,924	104,439	269,245	1,031,449	122,547	780,792	683,718
$10,000 under $15,000	872,894	4,250,960	655,888	958,903	561,091	617,316	76,774	135,970	114,912	254,679	1,941,896	260,508	806,130	670,358
$15,000 or more	1,269,322	7,670,745	1,516,799	5,002,730	1,435,859	2,606,013	308,276	1,407,093	388,752	1,901,574	4,556,832	1,017,218	1,908,566	2,203,377

Footnotes at end of table.

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

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

Size of adjusted gross income	Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount		Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	**9,024,255**	**15,101,999**	**81,585,541**	**223,181,778**	**55,511,480**	**100,921,181**	**26,074,061**	**122,260,601**	**212,202,596**	**159,140,845**	**16,376,730**	**65,852,602**	**595,492,866**	**65,854,734**	**132,452,044**
No adjusted gross income	43,940	167,402	—	—	—	—	—	—	1,742,610	1,306,400	643,791	—	—	8,214	85
$1 under $1,000	59,962	185,567	4,738,778	7,610,420	4,718,721	7,559,726	20,057	50,694	6,273,673	4,704,956	4,730,582	67,768	36,107	79,572	5,085
$1,000 under $2,000	63,471	136,898	5,407,488	8,647,566	5,356,480	8,547,592	51,008	99,974	7,773,487	5,829,770	5,327,916				
$2,000 under $3,000	105,278	169,953	5,002,560	8,239,304	4,910,190	7,974,457	92,370	264,847	8,126,549	6,094,113	2,609,280	2,193,280	744,829	2,193,300	105,478
$3,000 under $4,000	171,361	335,532	4,565,790	7,789,563	4,347,617	7,169,237	218,173	620,326	8,760,745	6,567,619	1,336,444	3,229,346	3,101,252	3,231,395	457,515
$4,000 under $5,000	204,033	300,516	4,543,446	7,877,136	4,215,605	6,987,686	327,841	889,451	9,362,490	7,020,733	715,986	3,827,460	6,265,142	3,827,504	970,816
$5,000 under $6,000	269,044	443,373	4,737,247	8,509,265	4,244,055	7,103,407	493,192	1,405,858	10,312,167	7,733,826	347,934	4,389,313	10,148,309	4,389,313	1,639,595
$6,000 under $7,000	280,790	439,038	4,164,112	7,743,370	3,559,994	6,002,403	604,118	1,740,967	9,699,535	7,274,241	175,780	3,988,332	12,237,051	3,988,332	2,023,844
$7,000 under $8,000	303,408	485,408	3,849,630	7,530,142	3,130,204	5,352,766	719,426	2,177,376	9,350,627	7,012,158	97,897	3,751,733	14,473,661	3,751,733	2,441,273
$8,000 under $9,000	347,033	527,823	3,725,148	7,611,734	2,829,454	4,880,780	895,694	2,730,954	9,494,638	7,120,823	61,255	3,663,893	17,053,244	3,663,893	2,945,469
$9,000 under $10,000	347,239	498,235	3,476,777	7,629,225	2,424,695	4,223,926	1,051,882	3,405,299	9,346,466	7,008,927	43,686	3,433,091	18,514,211	3,433,091	3,253,714
$10,000 under $11,000	393,697	533,316	3,282,636	7,423,757	2,174,725	3,882,566	1,107,911	3,541,191	8,988,267	6,740,838	18,765	3,262,871	20,342,174	3,262,871	3,645,556
$11,000 under $12,000	360,475	539,768	3,120,493	7,526,423	1,930,537	3,598,969	1,189,956	3,927,455	9,003,089	6,751,668	13,258	3,107,235	21,661,740	3,107,235	3,909,381
$12,000 under $13,000	395,803	493,374	2,950,537	7,581,418	1,711,940	3,402,733	1,238,597	4,178,685	8,769,582	6,577,185	8,464	2,942,073	22,741,595	2,942,073	4,155,625
$13,000 under $14,000	391,486	525,607	2,926,377	8,153,934	1,600,184	3,434,315	1,326,193	4,719,619	9,052,085	6,788,956	5,252	2,921,125	24,572,969	2,921,125	4,517,145
$14,000 under $15,000	388,841	532,577	2,683,637	8,012,295	1,390,322	3,200,337	1,293,315	4,811,958	8,517,542	6,388,055	4,521	2,679,116	24,513,531	2,679,116	4,565,559
$15,000 under $20,000	1,773,096	2,397,358	10,353,534	35,492,520	4,624,019	11,609,484	5,729,515	23,883,036	34,781,699	26,085,690	17,758	10,335,776	117,473,678	10,335,776	22,627,437
$20,000 under $25,000	1,237,061	1,937,722	5,598,117	22,783,595	1,522,737	3,896,398	4,075,380	18,887,198	19,534,517	14,650,862	6,208	5,591,909	86,932,366	5,591,909	17,932,298
$25,000 under $30,000	694,836	1,140,444	2,744,255	13,493,501	473,699	1,210,170	2,270,556	12,283,331	9,669,366	7,251,920	3,722	2,740,533	53,900,510	2,740,533	11,923,469
$30,000 under $50,000	842,677	1,932,182	2,747,618	17,850,366	297,837	761,532	2,449,781	17,088,834	9,968,496	7,476,086	4,091	2,743,527	74,942,488	2,743,527	19,022,487
$50,000 under $100,000	292,112	1,079,497	781,406	9,144,855	43,496	110,680	737,910	9,034,175	2,975,811	2,231,818	2,230	779,176	40,234,695	779,177	13,835,110
$100,000 under $200,000	50,154	241,625	152,349	3,627,214	4,185	10,556	148,164	3,616,659	579,066	434,300	611	151,738	15,884,362	151,738	7,015,115
$200,000 under $500,000	7,621	47,143	29,193	1,699,009	540	1,352	28,653	1,697,657	104,563	78,421	219	28,974	6,388,985	28,974	3,375,893
$500,000 under $1,000,000	670	7,050	3,289	551,990	33	82	3,256	551,908	11,492	8,619	61	3,228	1,636,005	3,228	981,697
$1,000,000 or more	167	4,591	1,124	653,176	11	27	1,113	653,149	3,814	2,861	19	1,105	1,693,962	1,105	1,102,398
Taxable returns, total	**8,290,044**	**13,464,474**	**61,489,027**	**184,381,832**	**36,967,214**	**70,027,538**	**24,521,813**	**114,354,294**	**165,066,852**	**123,794,565**	**6,977**	**61,483,760**	**590,413,547**	**61,485,886**	**131,596,483**
No adjusted gross income	146	1,169	—	—	—	—	—	—	6,562	4,922	1,710	—	—	(*)	(*)
$1 under $1,000	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	29,753	50,324	53,275	10,845	39,227	9,335	14,048	1,509	53,292	39,969	2,158	53,268	32,019	53,268	4,586
$2,000 under $3,000			1,318,430	2,004,944	1,303,704	1,995,736	14,726	9,207	1,326,081	994,366		1,318,355	631,732	1,318,375	89,540
$3,000 under $4,000	81,107	117,343	2,707,773	4,271,362	2,662,187	4,194,725	45,586	76,638	3,036,464	2,277,045		2,705,697	2,957,103	2,707,746	436,993
$4,000 under $5,000	115,734	145,375	3,085,734	5,027,168	2,935,594	4,719,356	150,140	307,812	4,180,856	3,135,574		3,085,675	5,784,104	3,085,719	901,325
$5,000 under $6,000	185,249	296,492	3,441,210	5,771,393	3,176,232	5,166,573	264,978	604,820	5,218,332	3,913,435	349	3,441,033	9,219,428	3,441,033	1,505,100
$6,000 under $7,000	223,674	324,386	3,483,357	6,068,897	3,106,276	5,174,565	377,081	894,332	6,488,072	4,865,644		3,483,244	11,699,550	3,483,244	1,946,090
$7,000 under $8,000	261,416	386,120	3,544,369	6,583,667	2,957,996	5,032,133	586,373	1,551,534	7,708,064	5,780,236		3,544,351	14,209,257	3,544,351	2,402,527
$8,000 under $9,000	318,436	459,482	3,520,078	6,851,264	2,736,795	4,707,979	783,283	2,143,284	8,321,477	6,240,802	76	3,520,032	16,842,309	3,520,032	2,913,005
$9,000 under $10,000	332,557	461,162	3,349,347	6,977,286	2,388,381	4,154,962	960,966	2,822,324	8,671,734	6,502,878		3,349,335	18,344,493	3,349,335	3,227,412
$10,000 under $11,000	381,945	506,204	3,206,050	7,066,416	2,148,881	3,833,543	1,057,169	3,232,874	8,560,282	6,419,850	93	3,206,022	20,183,447	3,206,022	3,620,335
$11,000 under $12,000	345,973	507,849	3,065,527	7,215,597	1,914,595	3,568,869	1,150,932	3,646,728	8,709,035	6,531,127		3,065,462	21,515,604	3,065,462	3,885,287
$12,000 under $13,000	385,377	478,633	2,908,541	7,363,058	1,698,831	3,376,541	1,209,710	3,986,517	8,547,247	6,410,434		2,908,531	22,589,599	2,908,531	4,129,887
$13,000 under $14,000	383,227	511,116	2,887,385	7,959,862	1,587,491	3,407,021	1,299,894	4,552,841	8,867,025	6,650,176	82	2,887,337	24,365,600	2,887,337	4,481,685
$14,000 under $15,000	383,282	522,156	2,656,769	7,846,913	1,378,923	3,173,782	1,277,846	4,673,131	8,388,700	6,291,423		2,656,745	24,367,716	2,656,745	4,540,086
$15,000 under $20,000	1,750,705	2,351,265	10,260,328	34,793,476	4,598,898	11,545,767	5,661,430	23,247,709	34,381,742	25,785,726	735	10,259,593	116,812,584	10,259,593	22,507,562
$20,000 under $25,000	1,231,372	1,919,893	5,571,007	22,481,180	1,517,247	3,882,126	4,053,760	18,599,055	19,416,357	14,562,242	117	5,570,890	86,674,024	5,570,890	17,881,722
$25,000 under $30,000	691,397	1,134,246	2,733,934	13,354,829	471,805	1,205,255	2,262,129	12,149,573	9,620,270	7,215,098	681	2,733,253	53,775,434	2,733,253	11,896,980
$30,000 under $50,000	839,440	1,922,106	2,734,473	17,523,439	296,378	757,738	2,438,095	16,765,701	9,914,419	7,435,528	329	2,734,144	74,718,805	2,734,144	18,966,314
$50,000 under $100,000	290,806	1,070,991	776,422	8,903,149	42,986	109,474	733,436	8,793,675	2,955,569	2,216,637	298	776,124	40,113,763	776,125	13,796,614
$100,000 under $200,000	50,019	240,998	151,615	3,529,753	4,163	10,519	147,452	3,519,234	576,187	432,140	184	151,431	15,865,601	151,431	7,007,459
$200,000 under $500,000	7,598	45,751	28,989	1,634,003	537	1,348	28,452	1,632,655	103,814	77,860	73	28,916	6,385,014	28,916	3,373,935
$500,000 under $1,000,000	667	7,031	3,245	518,140	33	82	3,212	518,058	11,349	8,512	24	3,221	1,634,409	3,221	980,772
$1,000,000 or more	164	4,382	1,112	624,981	10	25	1,102	624,956	3,771	2,828	11	1,101	1,691,952	1,101	1,101,264
Total nontaxable returns	**734,211**	**1,637,528**	**20,096,514**	**38,799,946**	**18,544,266**	**30,893,643**	**1,552,248**	**7,906,306**	**47,135,744**	**35,346,280**	**16,369,757**	**4,368,841**	**5,079,319**	**4,368,848**	**855,560**
All returns, summary:															
Under $5,000	648,045	1,295,869	24,256,062	40,163,989	23,548,613	38,238,698	709,449	1,925,291	42,039,554	31,523,590	15,563,999	9,337,854	10,147,330	9,339,985	1,538,979
$5,000 under $10,000	1,547,514	2,393,878	19,952,914	39,023,736	16,188,602	27,563,282	3,764,312	11,460,454	48,203,653	36,149,976	726,552	19,226,362	72,426,476	19,226,362	12,303,895
$10,000 under $15,000	1,930,302	2,624,642	14,963,680	38,697,827	8,807,708	17,518,919	6,155,972	21,178,908	44,330,565	33,246,702	51,260	14,912,420	113,832,010	14,912,420	20,793,266
$15,000 or more	4,898,394	8,787,612	22,410,885	105,296,226	6,966,557	17,600,279	15,444,328	87,695,947	77,628,824	58,220,577	34,919	22,375,966	399,087,051	22,375,967	97,815,905

Footnotes at end of table.

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

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

Size of adjusted gross income	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**65,854,734**	**8,069,846**	**61,483,928**	**124,382,197**	**61,490,737**	**124,526,297**	**6,705,503**	**3,376,047**	**62,946,420**	**127,938,931**
No adjusted gross income	(*)	(*)	(*)	(*)	1,710	14,528	66,301	15,390	65,838	38,217
$1 under $1,000	87,768	2,177	—	—	53,332	3,413	130,072	9,746	103,783	7,903
$1,000 under $2,000			53,268	2,988			262,366	28,390	263,813	27,171
$2,000 under $3,000	2,193,300	56,030	1,318,375	49,448	1,318,430	49,616	320,227	50,408	1,546,612	91,613
$3,000 under $4,000	3,231,395	106,038	2,707,739	351,477	2,707,773	351,687	357,349	75,120	2,876,427	404,095
$4,000 under $5,000	3,827,504	186,117	3,085,719	784,699	3,085,734	784,808	318,099	85,329	3,192,175	841,363
$5,000 under $6,000	4,389,313	314,381	3,440,382	1,325,214	3,441,210	1,325,820	347,533	101,974	3,585,628	1,410,160
$6,000 under $7,000	3,988,332	350,417	3,483,135	1,673,426	3,483,357	1,673,615	326,858	113,957	3,609,575	1,779,040
$7,000 under $8,000	3,751,733	318,007	3,544,351	2,123,266	3,544,369	2,123,370	333,609	131,409	3,615,865	2,254,708
$8,000 under $9,000	3,663,893	292,324	3,520,030	2,653,145	3,520,078	2,653,301	317,235	135,953	3,571,391	2,792,291
$9,000 under $10,000	3,433,091	308,350	3,349,335	2,945,364	3,349,347	2,945,501	299,917	131,812	3,387,837	3,079,943
$10,000 under $11,000	3,262,871	307,609	3,206,021	3,337,948	3,206,050	3,338,054	272,563	136,127	3,233,642	3,477,482
$11,000 under $12,000	3,107,235	321,109	3,065,462	3,588,272	3,065,527	3,588,481	267,656	131,803	3,081,360	3,722,812
$12,000 under $13,000	2,942,073	319,656	2,908,491	3,835,968	2,908,541	3,836,177	235,846	120,974	2,923,863	3,959,254
$13,000 under $14,000	2,921,125	349,260	2,887,337	4,167,884	2,887,385	4,168,028	243,082	131,211	2,900,182	4,304,569
$14,000 under $15,000	2,679,116	318,235	2,656,741	4,247,324	2,656,769	4,247,592	216,322	120,643	2,669,343	4,369,654
$15,000 under $20,000	10,335,776	1,441,052	10,259,554	21,186,385	10,260,328	21,187,889	833,956	529,873	10,293,027	21,733,648
$20,000 under $25,000	5,591,909	915,350	5,570,542	17,016,948	5,571,007	17,019,200	488,613	358,733	5,582,304	17,387,975
$25,000 under $30,000	2,740,533	521,672	2,733,188	11,401,797	2,733,934	11,402,965	288,008	235,616	2,740,654	11,646,357
$30,000 under $50,000	2,743,527	815,535	2,733,831	18,206,952	2,734,473	18,213,862	501,860	459,086	2,739,410	18,699,142
$50,000 under $100,000	779,177	491,239	776,009	13,343,871	776,422	13,361,924	227,613	223,543	778,405	13,606,328
$100,000 under $200,000	151,738	190,404	151,248	6,824,711	151,615	6,848,783	41,679	40,703	151,844	6,900,272
$200,000 under $500,000	28,974	81,184	28,853	3,294,709	28,989	3,323,365	7,677	7,266	29,058	3,336,484
$500,000 under $1,000,000	3,228	28,452	3,215	953,245	3,245	966,664	805	747	3,265	969,171
$1,000,000 or more	1,105	35,245	1,094	1,067,154	1,112	1,097,654	257	234	1,119	1,099,279
Taxable returns, total	**61,485,886**	**7,214,286**	**61,483,928**	**124,382,197**	**61,490,737**	**124,526,297**	**4,918,482**	**2,892,411**	**61,490,737**	**127,527,328**
No adjusted gross income	(*)	(*)	(*)	(*)	1,710	14,528	388	248	1,710	15,131
$1 under $1,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	53,268	1,598	53,268	2,988	53,275	3,114	41,459	8,063	53,275	4,013
$2,000 under $3,000	1,318,375	40,091	1,318,375	49,448	1,318,430	49,616			1,318,430	56,894
$3,000 under $4,000	2,707,746	85,516	2,707,739	351,477	2,707,773	351,687	93,255	19,412	2,707,773	371,311
$4,000 under $5,000	3,085,719	116,627	3,085,719	784,699	3,085,734	784,808	129,440	34,786	3,085,734	820,607
$5,000 under $6,000	3,441,033	179,886	3,440,382	1,325,214	3,441,210	1,325,820	177,286	50,682	3,441,210	1,377,341
$6,000 under $7,000	3,483,244	272,663	3,483,135	1,673,426	3,483,357	1,673,615	192,993	64,354	3,483,357	1,739,262
$7,000 under $8,000	3,544,351	279,261	3,544,351	2,123,266	3,544,369	2,123,370	261,643	101,211	3,544,369	2,225,382
$8,000 under $9,000	3,520,032	259,860	3,520,030	2,653,145	3,520,078	2,653,301	268,392	111,532	3,520,078	2,766,735
$9,000 under $10,000	3,349,335	282,048	3,349,335	2,945,364	3,349,347	2,945,501	261,624	112,315	3,349,347	3,059,801
$10,000 under $11,000	3,206,022	282,388	3,206,021	3,337,948	3,206,050	3,338,054	245,478	119,017	3,206,050	3,459,026
$11,000 under $12,000	3,065,462	297,015	3,065,462	3,588,272	3,065,527	3,588,481	252,876	120,534	3,065,527	3,711,002
$12,000 under $13,000	2,908,531	293,919	2,908,491	3,835,968	2,908,541	3,836,177	221,828	110,686	2,908,541	3,948,374
$13,000 under $14,000	2,887,337	313,801	2,887,337	4,167,884	2,887,385	4,168,028	230,521	121,320	2,887,385	4,293,447
$14,000 under $15,000	2,656,745	292,762	2,656,741	4,247,324	2,656,769	4,247,592	204,156	111,432	2,656,769	4,360,024
$15,000 under $20,000	10,259,593	1,321,177	10,259,554	21,186,385	10,260,328	21,187,889	803,216	502,958	10,260,328	21,703,088
$20,000 under $25,000	5,570,890	864,774	5,570,542	17,016,948	5,571,007	17,019,200	478,388	348,492	5,571,007	17,376,011
$25,000 under $30,000	2,733,253	495,182	2,733,188	11,401,797	2,733,934	11,402,965	281,707	229,775	2,733,934	11,638,984
$30,000 under $50,000	2,734,144	759,363	2,733,831	18,206,952	2,734,473	18,213,862	497,389	454,656	2,734,473	18,692,893
$50,000 under $100,000	776,125	452,743	776,009	13,343,871	776,422	13,361,924	226,198	222,141	776,422	13,602,891
$100,000 under $200,000	151,431	182,748	151,248	6,824,711	151,615	6,848,783	41,556	40,593	151,615	6,900,034
$200,000 under $500,000	28,916	79,226	28,853	3,294,709	28,989	3,323,365	7,631	7,227	28,989	3,336,396
$500,000 under $1,000,000	3,221	27,527	3,215	953,245	3,245	966,664	795	737	3,245	969,114
$1,000,000 or more	1,101	34,110	1,094	1,067,154	1,112	1,097,654	253	229	1,112	1,099,252
Total nontaxable returns	**4,368,848**	**855,560**	—	—	—	—	**1,787,021**	**483,632**	**1,455,683**	**411,610**
All returns, summary:										
Under $5,000	9,339,985	350,364	7,165,109	1,188,614	7,166,979	1,204,052	1,454,414	264,383	8,048,648	1,410,364
$5,000 under $10,000	19,226,362	1,583,479	17,337,233	10,720,416	17,338,361	10,721,607	1,625,152	615,106	17,770,296	11,316,142
$10,000 under $15,000	14,912,420	1,615,869	14,724,052	19,177,397	14,724,272	19,178,333	1,235,469	640,758	14,808,390	19,833,770
$15,000 or more	22,375,967	4,520,133	22,257,534	93,295,771	22,261,125	93,422,306	2,390,468	1,855,800	22,319,086	95,378,657

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

[1]These figures may differ slightly from those published in Statistics of Income—1975, Business Income Tax Returns, because of differences in coding and processing procedures.

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

Table 1.5—Joint 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 less deficit	Salaries and wages (gross)		Business and profession			
					Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	44,140,085	713,045,871	39,478,229	599,620,463	4,471,387	39,885,536	1,456,966	4,487,016
No adjusted gross income	383,487	−5,080,757	151,561	1,157,957	28,557	216,202	136,510	1,471,767
$1 under $1,000	444,971	255,912	269,410	347,301	60,220	47,840	23,737	69,896
$1,000 under $2,000	643,164	976,484	457,832	805,407	84,867	114,523	30,776	93,188
$2,000 under $3,000	887,092	2,236,052	670,341	1,742,145	116,130	207,644	33,031	99,836
$3,000 under $4,000	1,189,384	4,196,917	891,680	3,088,556	158,714	379,506	40,073	89,869
$4,000 under $5,000	1,361,639	6,145,159	1,076,818	4,507,883	174,048	523,302	42,872	110,451
$5,000 under $6,000	1,643,944	9,024,879	1,312,053	6,779,096	197,236	655,499	47,497	119,261
$6,000 under $7,000	1,666,307	10,839,706	1,365,880	8,368,785	195,554	744,369	45,410	108,771
$7,000 under $8,000	1,791,777	13,460,034	1,505,847	10,880,032	205,494	907,494	55,128	101,480
$8,000 under $9,000	1,849,429	15,717,472	1,594,802	12,760,888	190,672	943,208	49,727	107,630
$9,000 under $10,000	1,923,307	18,283,585	1,701,330	15,585,618	194,196	921,181	54,681	99,385
$10,000 under $11,000	1,927,614	20,268,377	1,757,371	17,742,759	185,711	950,273	56,629	98,533
$11,000 under $12,000	2,046,437	23,537,791	1,890,804	20,900,006	188,438	929,445	62,928	108,788
$12,000 under $13,000	2,050,885	25,645,147	1,927,257	23,172,110	169,216	888,150	59,243	101,139
$13,000 under $14,000	2,210,380	29,846,305	2,099,950	27,255,120	169,837	938,138	67,548	118,122
$14,000 under $15,000	2,081,057	30,167,155	1,983,697	27,716,270	163,939	901,281	62,438	98,310
$15,000 under $20,000	8,879,849	153,929,469	8,499,682	141,149,756	708,842	4,821,274	236,621	363,371
$20,000 under $25,000	5,138,224	114,146,755	4,905,764	103,650,046	426,458	3,867,858	145,138	246,296
$25,000 under $30,000	2,570,769	69,922,121	2,423,048	61,301,688	264,148	3,313,909	77,503	160,715
$30,000 under $50,000	2,564,561	93,361,268	2,280,739	71,105,922	391,556	8,145,491	88,875	283,751
$50,000 under $100,000	717,592	47,318,971	576,806	27,266,179	165,109	6,710,478	30,533	194,814
$100,000 under $200,000	138,996	18,150,084	111,838	9,088,337	27,162	1,915,973	7,515	112,382
$200,000 under $500,000	25,593	7,113,910	20,758	2,626,899	4,556	550,039	2,097	82,600
$500,000 under $1,000,000	2,747	1,828,392	2,233	407,538	532	144,020	339	25,689
$1,000,000 or more	880	1,754,683	728	214,365	195	148,639	117	20,972
All returns, summary:								
Under $5,000	4,909,737	8,729,768	3,517,642	11,649,249	622,536	1,488,817	306,999	1,935,008
$5,000 under $10,000	8,874,764	67,325,676	7,479,912	54,374,419	983,152	4,171,751	252,443	536,527
$10,000 under $15,000	10,316,373	129,464,774	9,659,079	116,786,265	877,141	4,607,287	308,786	524,891
$15,000 or more	20,039,211	507,525,654	18,821,596	416,810,530	1,988,558	29,617,680	588,738	1,490,589

Size of adjusted gross income	Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
	Net profit		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,127,322	9,272,858	1,262,381	5,980,370	1,957,151	9,518,683	480,837	1,878,889
No adjusted gross income	8,283	53,611	149,011	1,862,338	67,171	−1,908,573	18,152	−461,724
$1 under $1,000	35,759	21,759	28,223	100,125	5,679	−15,010	653	−2,867
$1,000 under $2,000	46,455	56,295	34,680	125,295	18,023	−25,532	(*)	(*)
$2,000 under $3,000	49,710	62,682	39,404	115,847	22,048	−6,070	1,627	−9,409
$3,000 under $4,000	61,584	137,526	49,901	187,910	30,511	39,574	2,016	−31,305
$4,000 under $5,000	47,058	150,339	48,806	137,755	26,688	−21,409	6,190	1,390
$5,000 under $6,000	51,523	120,335	62,014	189,093	36,342	42,693	8,139	−11,403
$6,000 under $7,000	49,484	198,225	38,587	159,306	32,066	62,028	12,264	−3,234
$7,000 under $8,000	61,809	212,627	54,739	173,442	39,498	49,956	8,503	−1,265
$8,000 under $9,000	46,419	213,157	51,141	140,157	50,782	94,708	13,274	−21,799
$9,000 under $10,000	46,852	215,005	43,584	132,289	55,316	178,895	8,995	−8,057
$10,000 under $11,000	46,123	248,013	55,801	139,840	52,870	179,520	12,637	−15,222
$11,000 under $12,000	44,266	240,279	54,346	184,136	46,454	105,743	9,963	−7,372
$12,000 under $13,000	35,196	181,315	48,826	134,717	54,661	149,590	13,931	4,413
$13,000 under $14,000	50,433	390,514	46,677	136,472	53,701	170,259	11,431	−13,233
$14,000 under $15,000	34,874	225,977	39,592	123,515	46,387	164,419	10,889	−2,975
$15,000 under $20,000	147,011	1,189,340	169,347	478,942	244,081	762,795	63,564	51,16
$20,000 under $25,000	87,089	985,698	99,528	297,603	211,193	818,487	47,050	79,77
$25,000 under $30,000	51,802	729,966	45,452	183,709	156,514	683,862	43,202	97,46
$30,000 under $50,000	86,744	1,965,763	63,191	392,796	355,154	2,544,242	90,312	501,59
$50,000 under $100,000	31,921	1,242,964	28,889	332,465	261,117	3,361,021	68,365	686,79
$100,000 under $200,000	5,747	329,188	8,105	142,328	72,725	1,472,840	22,011	541,66
$200,000 under $500,000	1,030	84,131	2,053	73,486	15,684	502,142	5,896	332,79
$500,000 under $1,000,000	112	14,075	337	22,140	1,854	74,113	801	97,01
$1,000,000 or more	38	4,074	147	14,664	632	38,390	302	77,31
All returns, summary:								
Under $5,000	248,849	482,212	350,025	2,529,270	170,120	−1,937,019	29,308	−506,52
$5,000 under $10,000	256,087	959,349	250,065	794,287	214,004	428,280	51,175	−45,75
$10,000 under $15,000	210,892	1,286,098	245,242	718,681	254,073	769,531	58,851	−34,38
$15,000 or more	411,494	6,545,198	417,049	1,938,132	1,318,954	10,257,893	341,503	2,465,56

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income	
	Net gain		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	3,766,172	12,681,669	1,891,150	1,318,004	824,888	164,814	5,616,108	14,250,531
No adjusted gross income	86,719	692,764	13,200	14,950	64,625	−182,174	36,944	174,440
$1 under $1,000	20,681	33,463	2,951	2,193	11,149	−6,135	25,270	11,156
$1,000 under $2,000	49,603	63,721	3,332	2,503	16,826	−8,885	31,842	11,894
$2,000 under $3,000	55,712	66,036	12,403	7,799	20,663	−7,800	55,108	34,933
$3,000 under $4,000	77,879	86,023	15,974	12,260	31,355	10,161	94,714	63,256
$4,000 under $5,000	88,595	88,668	29,629	22,324	24,356	−9,680	109,417	77,166
$5,000 under $6,000	109,254	180,997	27,998	19,057	28,545	911	124,116	133,452
$6,000 under $7,000	104,657	138,881	23,044	17,129	32,250	−17,824	111,950	54,337
$7,000 under $8,000	135,958	182,952	15,351	11,783	31,145	−7,104	123,161	107,512
$8,000 under $9,000	131,647	186,943	53,785	36,457	33,091	13,877	161,941	143,361
$9,000 under $10,000	101,306	171,958	46,778	30,759	27,208	20,932	137,250	157,175
$10,000 under $11,000	116,513	181,523	46,281	28,219	25,953	−2,977	132,229	135,019
$11,000 under $12,000	119,287	207,143	38,519	25,550	30,189	15,511	139,358	169,737
$12,000 under $13,000	128,591	215,740	41,085	25,693	25,229	19,637	146,192	134,255
$13,000 under $14,000	137,350	261,385	49,279	34,850	34,696	−9,269	156,441	130,010
$14,000 under $15,000	108,466	210,276	57,892	35,602	14,822	1,357	168,231	167,366
$15,000 under $20,000	577,374	1,009,601	299,497	190,167	110,211	46,622	883,460	901,007
$20,000 under $25,000	483,595	973,717	267,840	168,909	70,420	42,055	777,523	831,956
$25,000 under $30,000	307,246	785,040	222,570	149,898	45,938	33,684	611,617	871,072
$30,000 under $50,000	518,698	1,959,180	385,218	286,644	76,180	83,227	1,010,039	2,416,016
$50,000 under $100,000	233,826	1,912,346	186,211	150,017	50,838	61,357	446,485	3,002,072
$100,000 under $200,000	57,397	1,184,318	43,644	37,498	14,648	27,587	107,233	2,111,820
$200,000 under $500,000	13,495	895,444	7,738	6,876	3,727	11,969	22,305	1,413,103
$500,000 under $1,000,000	1,704	385,832	730	679	595	11,279	2,470	511,073
$1,000,000 or more	619	607,718	201	188	229	16,496	812	487,341
All returns, summary:								
Under $5,000	379,189	1,030,677	77,489	62,030	168,974	−204,513	353,295	372,847
$5,000 under $10,000	582,822	861,731	166,956	115,185	152,239	10,792	658,418	595,837
$10,000 under $15,000	610,207	1,076,065	233,056	149,913	130,889	24,261	742,451	736,387
$15,000 or more	2,193,954	9,713,196	1,413,649	990,875	372,786	334,276	3,861,944	12,545,459

Size of adjusted gross income	Interest received		Pensions and annuities in adjusted gross income		Rent			
					Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	26,225,724	28,648,888	3,306,058	14,912,019	2,693,012	5,826,516	2,180,487	3,778,693
No adjusted gross income	186,459	372,631	17,440	54,363	47,034	98,025	41,576	418,947
$1 under $1,000	151,541	64,990	29,686	56,075	23,256	15,549	11,493	35,430
$1,000 under $2,000	220,847	123,704	38,290	88,393	50,020	44,756	19,325	31,535
$2,000 under $3,000	346,936	277,850	79,202	129,775	54,831	60,590	33,679	38,364
$3,000 under $4,000	500,433	516,250	145,184	282,709	83,077	102,673	43,561	50,003
$4,000 under $5,000	606,227	585,254	199,569	492,866	92,123	120,093	40,350	32,163
$5,000 under $6,000	695,361	722,243	260,821	815,167	118,564	167,879	32,213	61,276
$6,000 under $7,000	724,210	887,538	233,126	859,979	88,533	89,381	68,602	77,684
$7,000 under $8,000	768,861	863,441	193,591	743,064	89,624	107,746	59,521	77,410
$8,000 under $9,000	846,323	817,841	219,818	977,440	100,059	169,773	55,642	59,914
$9,000 under $10,000	854,932	816,736	182,955	725,414	99,694	136,287	61,017	84,741
$10,000 under $11,000	885,276	764,216	132,081	617,652	102,618	136,142	79,227	86,648
$11,000 under $12,000	997,201	800,943	141,849	707,224	92,395	145,075	79,484	102,610
$12,000 under $13,000	1,051,908	795,038	120,779	607,457	102,893	129,085	80,312	97,876
$13,000 under $14,000	1,220,912	783,550	110,031	502,013	88,229	112,169	94,928	93,492
$14,000 under $15,000	1,187,171	731,023	113,631	558,058	105,364	126,937	87,969	96,539
$15,000 under $20,000	5,800,691	3,949,799	455,280	2,347,378	434,785	651,678	448,193	517,944
$20,000 under $25,000	3,881,040	3,168,754	254,778	1,612,372	295,001	483,806	302,718	414,332
$25,000 under $30,000	2,147,267	2,260,659	140,251	888,611	165,929	345,991	172,758	279,115
$30,000 under $50,000	2,309,787	4,505,830	175,507	1,304,945	280,961	1,053,875	249,117	548,916
$50,000 under $100,000	660,079	2,931,774	49,455	405,280	135,291	951,453	92,858	351,280
$100,000 under $200,000	133,839	1,176,938	9,864	96,452	34,569	402,950	20,931	137,279
$200,000 under $500,000	24,871	493,675	2,474	34,411	7,109	140,207	4,265	60,536
$500,000 under $1,000,000	2,681	130,214	303	3,539	776	23,826	548	14,688
$1,000,000 or more	871	107,997	93	1,382	277	10,572	200	9,971
All returns, summary:								
Under $5,000	2,012,443	1,940,679	509,371	1,104,182	350,341	441,687	189,984	606,441
$5,000 under $10,000	3,889,687	4,107,801	1,090,311	4,121,063	496,474	671,066	276,995	361,024
$10,000 under $15,000	5,342,468	3,874,770	618,371	2,992,404	491,499	649,408	421,920	477,166
$15,000 or more	14,981,126	18,725,641	1,088,005	6,694,368	1,354,698	4,064,357	1,291,588	2,334,060

Footnotes at end of table.

Table 1.5—Joint 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	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	406,143	1,234,366	380,421	1,229,118	6,568,570	1,243,242	3,070,941	1,031,28
No adjusted gross income	6,217	27,623	4,198	−7,243	18,907	12,619	40,112	−1,523,06
$1 under $1,000	2,268	4,508	4,180	4,775	6,588	1,891	20,428	13,34
$1,000 under $2,000	6,399	10,685			12,512	1,888	33,415	17,65
$2,000 under $3,000	4,861	−2,006	3,668	14,712	32,679	6,312	38,057	6,11
$3,000 under $4,000	4,876	4,266			45,261	5,344	39,371	26,42
$4,000 under $5,000	5,614	1,707	9,246	21,421	57,540	7,971	79,622	86,80
$5,000 under $6,000	10,366	23,856	2,198	−10,657	85,322	10,866	91,385	61,74
$6,000 under $7,000	8,948	16,807	8,119	19,204	103,751	18,512	85,215	69,05
$7,000 under $8,000	18,390	20,336			124,777	12,646	85,353	69,31
$8,000 under $9,000	8,818	6,432	8,506	22,686	156,898	21,158	120,950	102,00
$9,000 under $10,000	19,768	39,066	5,281	1,395	199,705	23,542	104,346	40,90
$10,000 under $11,000	6,897	11,885	8,901	14,263	219,139	28,083	100,711	45,84
$11,000 under $12,000	10,783	6,532	16,876	34,159	272,699	35,454	118,535	96,46
$12,000 under $13,000	9,257	9,658	6,610	5,653	299,478	37,064	120,894	57,28
$13,000 under $14,000	13,189	24,235	17,504	23,267	368,207	49,121	133,098	84,80
$14,000 under $15,000	9,510	12,571	11,561	33,413	354,856	47,639	126,333	90,44
$15,000 under $20,000	53,580	76,556	48,925	58,417	1,783,966	264,414	612,793	355,41
$20,000 under $25,000	39,751	64,102	45,591	76,764	1,154,160	190,906	393,089	234,28
$25,000 under $30,000	35,785	58,789	30,513	78,553	593,470	127,097	246,354	191,18
$30,000 under $50,000	70,843	208,270	77,413	301,252	505,589	168,639	315,276	457,29
$50,000 under $100,000	41,937	198,891	50,115	240,008	142,300	109,218	126,854	293,39
$100,000 under $200,000	13,364	155,297	15,897	155,021	25,342	39,244	31,098	113,59
$200,000 under $500,000	3,935	140,566	4,312	94,569	4,719	15,734	6,506	45,51
$500,000 under $1,000,000	587	49,320	603	29,885	505	4,668	847	11,35
$1,000,000 or more	220	64,404	204	17,501	200	3,212	299	4,10
All returns, summary:								
Under $5,000	30,235	46,783	21,292	33,665	173,487	36,026	251,005	−1,372,71
$5,000 under $10,000	66,290	106,497	24,104	32,627	670,453	86,724	487,249	343,01
$10,000 under $15,000	49,616	64,891	61,452	110,755	1,514,379	197,361	599,571	354,83
$15,000 or more	260,002	1,016,195	273,573	1,052,070	4,210,251	923,131	1,733,116	1,706,14

Size of adjusted gross income	Total adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	7,264,622	12,788,933	43,756,598	151,676,738	22,186,785	46,797,871	21,569,813	104,878,86
No adjusted gross income	26,555	90,213						
$1 under $1,000	38,234	132,395	444,971	851,080	439,320	826,287	5,651	22,79
$1,000 under $2,000	27,790	75,384	643,164	1,248,782	628,138	1,179,534	15,026	69,24
$2,000 under $3,000	34,635	71,413	887,092	1,709,591	859,461	1,625,595	27,631	83,99
$3,000 under $4,000	72,653	188,200	1,189,384	2,357,793	1,118,270	2,109,719	71,114	248,07
$4,000 under $5,000	101,761	185,929	1,361,639	2,691,818	1,235,093	2,329,669	126,546	362,14
$5,000 under $6,000	143,573	279,106	1,643,944	3,398,185	1,396,195	2,642,391	247,749	755,79
$6,000 under $7,000	160,274	284,573	1,666,307	3,569,885	1,311,751	2,481,851	354,556	1,088,03
$7,000 under $8,000	195,352	343,485	1,791,777	3,971,866	1,336,664	2,532,100	455,113	1,439,76
$8,000 under $9,000	216,550	390,043	1,849,429	4,283,396	1,301,375	2,464,682	548,054	1,818,71
$9,000 under $10,000	246,176	395,290	1,923,307	4,555,512	1,244,657	2,357,574	678,650	2,197,93
$10,000 under $11,000	269,416	415,373	1,927,614	4,741,574	1,155,319	2,191,411	772,295	2,550,16
$11,000 under $12,000	268,936	427,467	2,046,437	5,144,752	1,156,867	2,196,536	889,570	2,948,21
$12,000 under $13,000	306,804	401,888	2,050,885	5,471,530	1,072,897	2,145,698	977,988	3,325,83
$13,000 under $14,000	320,677	452,844	2,210,380	6,307,241	1,105,452	2,386,798	1,104,928	3,920,44
$14,000 under $15,000	317,950	462,938	2,081,057	6,351,561	1,005,074	2,331,104	1,075,983	4,020,45
$15,000 under $20,000	1,563,345	2,155,317	8,879,849	30,939,406	3,771,217	9,674,674	5,108,632	21,264,73
$20,000 under $25,000	1,156,603	1,806,682	5,138,224	20,992,922	1,332,607	3,461,080	3,805,617	17,531,84
$25,000 under $30,000	654,649	1,072,011	2,570,769	12,699,360	413,046	1,072,197	2,157,723	11,627,16
$30,000 under $50,000	807,890	1,848,164	2,564,561	16,539,985	262,186	680,255	2,302,375	15,859,73
$50,000 under $100,000	278,829	1,025,681	717,592	8,265,478	37,236	96,474	680,356	8,169,00
$100,000 under $200,000	47,995	231,653	138,996	3,211,805	3,503	9,057	135,493	3,202,74
$200,000 under $500,000	7,204	43,586	25,593	1,443,216	427	1,107	25,166	1,442,10
$500,000 under $1,000,000	622	6,161	2,747	448,358	21	55	2,726	448,30
$1,000,000 or more	149	3,137	880	481,642	9	23	871	481,62
All returns, summary:								
Under $5,000	301,628	743,535	4,526,250	8,859,064	4,280,282	8,072,804	245,968	786,26
$5,000 under $10,000	961,925	1,692,497	8,874,764	19,778,843	6,590,642	12,478,599	2,284,122	7,300,2
$10,000 under $15,000	1,483,783	2,160,509	10,316,373	28,016,658	5,495,609	11,251,547	4,820,764	16,765,1
$15,000 or more	4,517,286	8,192,391	20,039,211	95,022,173	5,820,252	14,994,921	14,218,959	80,027,2

Footnotes at end of table.

Table 1.5—Joint 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	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits		Total tax credits	
	Number	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	158,805,551	119,097,643	4,608,662	39,531,423	456,709,319	39,533,554	103,028,317	39,533,554	6,575,303
No adjusted gross income	1,390,747	1,042,719	383,487	—	—	(*)	(*)	(*)	(*)
$1 under $1,000	1,499,592	1,124,654	444,971	—	—	—	—	—	—
$1,000 under $2,000	2,183,497	1,637,623	642,164	—	—	—	—	—	—
$2,000 under $3,000	2,989,653	2,241,850	886,637	225,903	67,971	227,972	10,452	227,972	9,075
$3,000 under $4,000	3,981,168	2,983,486	963,936						
$4,000 under $5,000	4,601,929	3,451,378	603,056	758,583	547,228	758,627	77,497	758,627	43,001
$5,000 under $6,000	5,701,124	4,275,529	288,350	1,355,594	1,685,829	1,355,594	242,835	1,355,594	125,541
$6,000 under $7,000	5,878,517	4,408,802	155,028	1,511,279	3,047,295	1,511,279	449,338	1,511,279	190,088
$7,000 under $8,000	6,268,599	4,701,257	87,531	1,704,246	4,931,105	1,704,246	748,242	1,704,246	206,046
$8,000 under $9,000	6,643,784	4,982,621	53,483	1,795,946	6,552,882	1,795,946	1,024,860	1,795,946	201,249
$9,000 under $10,000	6,862,000	5,145,578	27,245	1,896,062	8,632,632	1,896,062	1,390,668	1,896,062	228,065
$10,000 under $11,000	6,953,964	5,215,287	17,883	1,909,731	10,337,391	1,909,731	1,705,755	1,909,731	238,459
$11,000 under $12,000	7,342,628	5,506,322	11,226	2,035,211	12,917,997	2,035,211	2,175,082	2,035,211	260,154
$12,000 under $13,000	7,421,558	5,566,169	7,061	2,043,824	14,618,134	2,043,824	2,507,605	2,043,824	270,045
$13,000 under $14,000	7,926,299	5,944,709	4,403	2,205,977	17,606,377	2,205,977	3,076,251	2,205,977	307,022
$14,000 under $15,000	7,547,384	5,660,436	3,695	2,077,362	18,174,569	2,077,362	3,232,467	2,077,362	282,097
$15,000 under $20,000	32,367,142	24,274,986	14,265	8,865,584	98,778,287	8,865,584	18,479,155	8,865,584	1,317,613
$20,000 under $25,000	18,729,094	14,046,795	4,938	5,133,286	79,152,145	5,133,286	16,048,028	5,133,286	870,653
$25,000 under $30,000	9,360,703	7,020,424	3,475	2,567,294	50,222,892	2,567,294	10,955,160	2,567,294	500,445
$30,000 under $50,000	9,641,656	7,231,173	2,454	2,562,107	69,663,310	2,562,107	17,431,170	2,562,107	777,220
$50,000 under $100,000	2,851,170	2,138,338	1,650	715,942	36,967,546	715,943	12,557,210	715,943	453,829
$100,000 under $200,000	552,178	414,134	482	138,514	14,540,924	138,514	6,355,545	138,514	173,189
$200,000 under $500,000	97,414	73,060	179	25,414	5,612,377	25,414	2,923,318	25,414	71,332
$500,000 under $1,000,000	10,404	7,803	46	2,701	1,377,410	2,701	817,573	2,701	23,633
$1,000,000 or more	3,347	2,510	17	863	1,275,018	863	820,103	863	26,546
All returns, summary:									
Under $5,000	16,646,586	12,481,710	3,925,251	984,486	615,199	986,616	87,953	986,616	52,077
$5,000 under $10,000	31,354,024	23,513,787	611,637	8,263,127	24,849,743	8,263,127	3,855,942	8,263,127	950,988
$10,000 under $15,000	37,191,833	27,892,923	44,268	10,272,105	73,654,468	10,272,105	12,697,161	10,272,105	1,357,778
$15,000 or more	73,613,108	55,209,223	27,506	20,011,705	357,589,910	20,011,706	86,387,262	20,011,706	4,214,461

Size of adjusted gross income	Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	37,215,957	96,453,015	37,222,020	96,576,208	5,469,103	2,920,966	38,270,770	99,524,429
No adjusted gross income	(*)	(*)	1,431	12,910	51,047	12,366	47,966	32,864
$1 under $1,000	—	—			65,052	4,870	39,920	3,001
$1,000 under $2,000	—	—	47,253	1,983	127,330	13,686	84,137	9,786
$2,000 under $3,000	47,118	1,378			163,140	24,909	114,826	17,725
$3,000 under $4,000					227,798	47,115	185,868	28,766
$4,000 under $5,000	401,030	34,496	401,045	34,605	222,304	59,184	489,349	65,809
$5,000 under $6,000	672,806	117,294	673,594	117,812	255,271	72,582	801,820	172,914
$6,000 under $7,000	1,112,973	259,250	1,113,193	259,428	255,156	87,782	1,229,438	338,460
$7,000 under $8,000	1,512,436	542,196	1,512,454	542,300	275,698	105,062	1,581,285	647,152
$8,000 under $9,000	1,663,982	823,611	1,664,020	823,765	265,598	111,514	1,713,412	938,045
$9,000 under $10,000	1,816,380	1,162,603	1,816,392	1,162,740	253,459	111,646	1,852,848	1,276,910
$10,000 under $11,000	1,853,720	1,467,295	1,853,739	1,467,397	233,441	116,126	1,881,018	1,585,907
$11,000 under $12,000	1,996,566	1,914,929	1,996,629	1,915,078	231,148	110,318	2,011,560	2,027,602
$12,000 under $13,000	2,012,638	2,237,560	2,012,688	2,237,769	204,618	101,635	2,027,351	2,341,333
$13,000 under $14,000	2,172,189	2,769,229	2,172,237	2,769,372	222,932	120,908	2,184,991	2,895,354
$14,000 under $15,000	2,054,987	2,950,370	2,054,992	2,950,612	192,331	107,230	2,067,566	3,059,040
$15,000 under $20,000	8,792,698	17,161,542	8,793,458	17,162,995	770,065	480,399	8,824,619	17,657,465
$20,000 under $25,000	5,113,032	15,177,375	5,113,389	15,178,963	454,922	330,016	5,124,303	15,518,453
$25,000 under $30,000	2,559,993	10,454,715	2,560,732	10,455,714	270,962	221,164	2,567,408	10,684,433
$30,000 under $50,000	2,553,277	16,653,950	2,553,866	16,659,705	465,464	426,055	2,558,018	17,109,201
$50,000 under $100,000	713,183	12,103,380	713,488	12,118,880	214,405	210,667	715,370	12,348,125
$100,000 under $200,000	138,079	6,182,356	138,404	6,203,588	39,055	38,256	138,603	6,251,356
$200,000 under $500,000	25,318	2,851,986	25,430	2,876,622	6,963	6,616	25,484	2,887,619
$500,000 under $1,000,000	2,689	793,940	2,716	805,411	714	669	2,734	807,355
$1,000,000 or more	855	793,558	870	818,559	210	191	876	819,754
All returns, summary:								
Under $5,000	448,156	35,876	449,729	49,498	856,671	162,130	962,066	157,950
$5,000 under $10,000	6,778,577	2,904,954	6,779,653	2,906,045	1,305,182	488,585	7,178,803	3,373,481
$10,000 under $15,000	10,090,100	11,339,383	10,090,285	11,340,229	1,084,470	556,217	10,172,486	11,909,235
$15,000 or more	19,899,124	82,172,801	19,902,353	82,280,438	2,222,780	1,714,034	19,957,415	84,083,762

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

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

Table 1.6—All Returns: Computation 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 (gross)		Interest received		Alimony		State income tax refunds		Pensions and annuities							
											Total		In adjusted gross income		Fully taxable pensions and annuities			
															Total		Reported on Schedule E	
			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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**82,229,332**	**947,784,873**	**73,520,046**	**795,399,462**	**40,378,240**	**43,433,554**	**248,304**	**724,736**	**7,807,795**	**1,450,259**	**5,285,468**	**22,874,655**	**5,088,937**	**20,886,871**	**4,460,618**	**18,551,721**	**1,017,459**	**3,606,994**
Under $2,000	10,790,057	4,481,633	9,316,445	11,257,420	2,632,281	1,144,268	9,089	5,030	59,045	19,326	207,348	489,100	185,518	311,079	160,448	258,262	49,937	57,982
$2,000 under $4,000	9,568,350	28,402,526	8,168,892	23,573,289	3,283,383	2,416,021	11,859	25,475	125,828	18,208	567,849	1,125,494	544,837	945,810	464,814	814,916	122,031	209,917
$4,000 under $6,000	9,280,693	46,463,417	7,860,057	37,862,386	3,478,127	3,497,906	28,879	49,055	237,112	29,125	941,952	2,670,978	915,283	2,457,445	809,837	2,204,594	196,075	547,735
$6,000 under $8,000	8,013,742	55,869,726	7,010,516	47,304,211	3,177,752	3,116,885	25,474	56,010	374,833	44,413	718,888	2,936,377	706,868	2,682,186	617,138	2,346,448	141,249	446,820
$8,000 under $10,000	7,201,925	64,704,497	6,404,191	55,357,700	3,170,069	3,215,875	38,403	109,030	512,249	61,462	622,929	2,762,306	594,215	2,568,647	529,063	2,242,326	121,322	511,408
$10,000 under $12,000	6,403,129	70,359,422	5,891,955	62,377,697	3,124,858	2,720,204	31,679	84,304	682,756	85,057	411,713	2,057,972	395,106	1,910,921	344,367	1,651,768	62,604	254,491
$12,000 under $14,000	5,876,914	76,387,012	5,523,351	68,962,453	3,190,203	2,567,530	22,067	89,739	833,247	109,945	343,200	1,764,653	327,803	1,615,862	282,804	1,398,019	66,365	263,214
$14,000 under $16,000	5,182,464	77,626,065	4,897,787	70,313,237	3,096,387	2,477,192	20,564	51,608	869,297	128,447	303,285	1,554,623	289,968	1,420,465	256,268	1,263,818	62,350	283,781
$16,000 under $18,000	4,347,084	73,739,517	4,126,753	66,766,999	2,855,019	2,337,654	16,773	78,872	797,424	118,887	237,879	1,277,049	231,053	1,188,456	209,004	1,084,124	40,873	177,553
$18,000 under $20,000	3,507,623	66,495,871	3,337,266	60,361,172	2,438,048	1,987,621	13,245	40,868	746,283	120,590	189,533	1,052,968	185,037	971,548	165,812	892,554	30,799	127,217
$20,000 under $25,000	5,598,117	124,310,576	5,291,983	111,261,173	4,242,812	4,057,801	13,250	61,758	1,227,362	207,324	303,105	1,935,848	290,948	1,811,506	261,751	1,681,610	53,458	267,097
$25,000 under $30,000	2,744,255	74,624,652	2,551,029	64,246,093	2,300,658	2,818,027	5,976	7,480	625,890	134,077	162,527	1,057,159	155,830	976,966	136,555	894,283	25,683	155,770
$30,000 under $50,000	2,747,618	100,168,142	2,386,303	74,020,074	2,471,357	5,367,186	8,730	31,565	531,323	184,380	202,925	1,534,821	196,445	1,430,424	167,763	1,282,710	30,371	180,594
$50,000 under $100,000	781,406	51,550,859	609,201	28,691,733	738,533	3,438,677	1,874	21,299	151,551	118,286	57,551	482,852	55,609	444,536	44,012	403,638	11,057	89,039
$100,000 under $200,000	152,349	19,918,461	118,643	9,563,188	146,204	1,363,158	364	9,372	27,572	43,633	11,403	120,710	11,123	106,951	8,602	95,914	2,583	24,800
$200,000 under $500,000	29,193	8,149,944	22,370	2,787,478	28,247	584,942	62	2,011	5,210	18,141	2,900	44,235	2,821	37,743	2,060	31,458	610	7,943
$500,000 under $1,000,000	3,289	2,187,947	2,466	447,789	3,195	161,720	16	1,258	571	5,102	360	4,810	354	3,958	240	3,362	73	701
$1,000,000 or more	1,124	2,344,606	838	245,369	1,107	160,889			242	3,857	121	2,702	119	2,368	80	1,917	19	931
Taxable returns, total	**61,490,737**	**898,314,536**	**56,082,316**	**749,858,800**	**34,214,869**	**38,719,539**	**214,921**	**667,233**	**7,328,233**	**1,353,027**	**4,250,270**	**20,148,975**	**4,106,056**	**18,657,528**	**3,603,677**	**16,639,066**	**777,931**	**3,118,102**
Under $2,000	55,042	−135,732	28,261	86,448	35,899	66,960			572	1,927	3,692	4,279	3,692	2,480	1,636	2,224	28,018	43,819
$2,000 under $4,000	4,026,203	13,131,978	3,658,305	11,597,033	1,313,771	794,445	25,842	48,339	16,117	1,323	137,002	297,023	134,361	279,763	117,823	240,393		
$4,000 under $6,000	6,526,944	32,847,609	5,591,086	27,099,920	2,574,990	2,516,822			119,167	12,101	643,047	1,785,422	622,005	1,643,675	544,395	1,493,080	123,871	361,998
$6,000 under $8,000	7,027,726	49,207,057	6,188,535	41,899,226	2,859,347	2,769,467	23,118	53,847	289,102	25,957	658,776	2,634,688	649,078	2,414,117	566,387	2,131,323	125,772	401,704
$8,000 under $10,000	6,869,425	61,758,101	6,144,543	53,213,605	3,036,862	3,022,806	32,212	89,049	472,329	55,056	600,272	2,641,172	573,607	2,494,934	509,569	2,170,790	118,215	499,842
$10,000 under $12,000	6,271,577	68,930,511	5,792,688	61,349,783	3,061,253	2,656,108	31,610	84,218	658,976	79,830	402,255	2,019,011	385,648	1,873,229	337,415	1,622,646	59,909	241,304
$12,000 under $14,000	5,795,926	75,337,158	5,461,004	68,210,994	3,138,169	2,509,972	22,067	89,739	818,345	106,640	340,138	1,743,691	324,741	1,594,911	279,756	1,377,099	66,027	262,271
$14,000 under $16,000	5,126,614	76,789,369	4,857,257	69,737,652	3,060,352	2,426,989	19,895	47,594	859,799	126,363	301,338	1,539,295	288,021	1,408,041	255,160	1,257,588	61,679	282,768
$16,000 under $18,000	4,305,273	73,031,436	4,093,899	66,301,378	2,825,865	2,281,503	16,773	78,872	790,883	117,140	235,048	1,259,835	228,222	1,171,243	206,173	1,066,911	40,829	177,398
$18,000 under $20,000	3,485,210	66,073,181	3,321,144	60,104,956	2,423,134	1,952,648	13,245	40,868	743,459	119,742	189,240	1,052,109	184,744	970,697	165,539	891,790	30,699	126,821
$20,000 under $25,000	5,571,007	123,713,620	5,274,979	110,918,049	4,221,767	4,015,075	13,250	61,758	1,221,430	205,481	302,875	1,934,382	290,718	1,810,042	261,522	1,680,148	53,230	265,638
$25,000 under $30,000	2,733,934	74,344,891	2,543,446	64,105,821	2,291,606	2,780,196	5,976	7,480	624,858	133,535	161,845	1,052,263	155,148	972,070	135,873	889,387	25,032	151,000
$30,000 under $50,000	2,734,473	99,672,019	2,377,744	73,737,862	2,459,647	5,320,434	8,620	31,560	528,895	181,577	202,690	1,533,872	196,320	1,429,621	167,648	1,281,912	30,371	180,594
$50,000 under $100,000	776,422	51,227,272	605,833	28,518,862	734,377	3,388,793	1,871	21,269	150,967	117,063	57,356	481,334	55,414	443,228	43,858	402,367	11,012	88,927
$100,000 under $200,000	151,615	19,820,673	118,112	9,521,560	145,531	1,340,127	364	9,372	27,378	42,947	11,342	119,960	11,069	106,327	8,558	95,319	2,569	24,718
$200,000 under $500,000	28,989	8,091,408	22,218	2,770,458	28,051	567,319	62	2,011	5,154	17,735	2,881	43,318	2,803	36,965	2,050	30,859	608	7,689
$500,000 under $1,000,000	3,245	2,158,873	2,434	442,294	3,152	152,170	16	1,258	565	5,007	356	4,747	350	3,913	237	3,334	72	700
$1,000,000 or more	1,112	2,315,115	828	242,899	1,096	157,705			237	3,603	117	2,572	115	2,272	78	1,896	18	915
Total nontaxable returns	**20,738,595**	**49,470,331**	**17,437,730**	**45,540,662**	**6,163,371**	**4,714,016**	**33,383**	**57,503**	**479,562**	**97,230**	**1,035,198**	**2,725,683**	**982,881**	**2,229,345**	**856,941**	**1,912,657**	**239,528**	**488,889**
All returns, summary:																		
Under $5,000	24,901,853	53,376,118	21,285,241	51,217,986	7,633,252	5,332,539	33,784	52,640	277,618	49,986	1,254,434	2,844,551	1,193,236	2,379,131	1,035,705	2,061,097	264,029	549,513
$5,000 under $10,000	19,952,914	146,545,680	17,474,860	124,137,020	8,108,360	8,058,415	79,920	191,960	1,031,449	122,547	1,804,532	7,139,704	1,753,485	6,586,037	1,545,595	5,805,449	346,585	1,224,349
$10,000 under $15,000	14,963,680	185,639,766	13,953,309	166,629,259	7,880,385	6,549,010	64,153	201,838	1,941,896	260,508	911,255	4,610,890	872,894	4,250,960	761,102	3,702,121	161,979	658,053
$15,000 under $20,000	10,353,534	178,968,121	9,823,803	162,152,299	6,824,130	5,541,190	40,175	143,553	1,987,111	302,419	574,355	3,096,375	556,073	2,856,292	497,153	2,588,163	101,012	448,202
$20,000 or more	12,057,351	383,255,186	10,982,833	291,262,898	9,932,113	17,952,400	30,272	134,743	2,569,721	714,799	740,892	5,183,137	713,249	4,814,453	621,063	4,394,892	123,854	726,874

Footnotes at end of table.

Table 1.6—All Returns: Computation 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					Domestic and foreign dividends received						Rent				Royalty			
	Partially taxable pensions and annuities			Nontaxable pensions and annuities		Total		Exclusion		Dividends in adjusted gross income		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Taxable 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	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total	**773,614**	**3,457,609**	**2,335,150**	**232,105**	**865,328**	**13,307,427**	**23,270,182**	**12,669,480**	**1,378,056**	**8,853,491**	**21,892,126**	**3,737,264**	**8,053,918**	**2,834,547**	**4,621,220**	**547,192**	**1,867,085**	**24,809**	**97,700**
Under $2,000	25,340	118,341	52,817	21,875	112,498	605,470	388,228	546,071	44,525	394,332	343,703	248,379	276,836	138,714	641,619	27,791	65,209	4,789	20,181
$2,000 under $4,000	69,325	216,893	130,894	25,607	93,685	841,494	491,649	787,600	73,221	607,289	418,428	323,604	403,887	156,532	176,370	24,179	12,373		
$4,000 under $6,000	127,128	380,375	252,851	31,633	86,010	966,630	807,353	917,071	91,963	707,720	715,390	400,952	550,951	148,891	149,455	42,872	45,685	2,455	5,689
$6,000 under $8,000	109,623	539,225	335,737	19,194	50,703	829,108	619,563	777,404	78,035	577,667	541,527	310,645	401,170	203,202	215,377	44,566	52,454		
$8,000 under $10,000	83,513	397,977	326,321	29,536	122,003	864,934	801,984	821,407	85,246	618,170	716,737	280,997	459,440	190,258	215,073	40,066	76,985		
$10,000 under $12,000	68,164	331,042	259,153	19,970	75,163	829,152	776,099	773,853	75,842	548,320	700,257	271,394	422,663	215,371	252,290	32,485	43,390	1,803	2,004
$12,000 under $14,000	58,450	311,791	217,843	18,593	54,843	838,873	639,712	789,872	77,102	509,240	562,610	256,749	353,423	230,131	238,495	31,895	73,633		
$14,000 under $16,000	43,105	236,213	156,646	16,520	54,591	911,063	766,354	857,082	83,790	539,912	682,564	243,930	342,946	232,196	244,083	26,536	45,038		
$16,000 under $18,000	29,437	164,257	104,332	9,553	28,668	840,042	741,976	800,881	82,627	491,165	659,349	206,268	380,900	209,643	249,723	29,526	57,225		
$18,000 under $20,000	26,973	133,880	78,994	7,172	26,534	786,387	720,098	744,871	76,181	456,281	643,917	179,213	340,638	197,626	241,483	20,643	34,634	4,394	10,369
$20,000 under $25,000	33,903	181,559	129,896	13,606	72,679	1,632,736	1,543,343	1,570,098	169,737	949,444	1,373,606	329,652	605,099	329,283	470,636	46,004	126,966		
$25,000 under $30,000	22,445	128,364	82,683	8,588	34,512	1,078,999	1,469,835	1,053,979	128,136	688,304	1,341,699	183,398	457,100	188,171	308,866	38,663	84,043	1,449	6,456
$30,000 under $50,000	37,524	212,963	147,714	7,370	39,148	1,549,440	3,666,628	1,508,091	201,990	1,126,510	3,464,638	307,249	1,297,380	265,701	584,073	79,158	281,082	3,868	10,435
$50,000 under $100,000	14,558	69,114	40,898	2,200	10,100	574,133	3,960,374	564,540	84,540	491,493	3,875,834	147,866	1,102,011	100,457	382,078	44,148	290,669	3,992	20,501
$100,000 under $200,000	3,022	22,019	11,038	365	2,778	128,388	2,652,242	126,503	20,157	118,156	2,632,085	37,678	456,570	22,754	151,882	13,507	213,778	1,564	11,339
$200,000 under $500,000	929	11,571	6,285	110	1,206	26,475	1,805,383	26,116	4,303	25,488	1,801,081	8,012	160,822	4,735	69,822	4,248	205,528	399	6,643
$500,000 under $1,000,000	132	1,317	596	13	207	3,044	665,252	2,996	493	2,954	664,759	929	27,190	634	17,196	650	69,404	59	1,744
$1,000,000 or more	43	709	452			1,059	754,109	1,045	168	1,046	753,942	349	14,890	248	12,702	255	88,987	37	2,340
Taxable returns, total	**627,153**	**2,917,731**	**2,018,463**	**175,009**	**592,177**	**11,649,330**	**21,809,066**	**11,138,430**	**1,225,005**	**7,719,747**	**20,584,061**	**2,973,365**	**7,078,520**	**2,422,159**	**3,525,983**	**466,423**	**1,729,446**	**17,374**	**67,715**
Under $2,000	21,196	48,415	256	—	—	20,994	48,407	20,960	1,924	18,238	46,483	443	7,113	560	36,426	3,480	6,336		
$2,000 under $4,000			39,369	26,508	72,714	283,544	160,770	269,459	21,081	199,840	139,689	64,168	103,107	29,130	32,290	28,333	19,879		
$4,000 under $6,000	90,868	229,897	150,595			699,703	568,088	662,790	60,122	527,444	507,967	242,472	341,912	90,674	73,196	38,913	44,652	680	1,196
$6,000 under $8,000	98,257	459,045	282,794	16,872	44,320	735,719	549,910	691,481	68,802	516,237	481,108	265,903	353,343	167,885	149,468	36,218	74,533		
$8,000 under $10,000	82,399	395,468	324,144	27,487	74,913	817,818	723,933	777,479	79,869	579,401	644,065	261,474	417,438	177,979	171,777	31,523	35,842		
$10,000 under $12,000	64,859	321,203	250,583	19,970	75,163	801,341	725,817	747,449	72,736	530,602	653,081	264,884	413,697	203,783	218,503				
$12,000 under $14,000	58,436	311,749	217,812	18,593	54,843	818,515	622,612	769,881	75,059	498,786	547,552	251,944	338,714	223,125	226,401	29,324	65,654		
$14,000 under $16,000	42,266	227,116	150,453	16,520	54,591	900,942	759,334	847,634	82,736	534,629	676,598	240,577	338,484	228,182	234,587	25,999	43,371		
$16,000 under $18,000	29,437	164,257	104,332	9,553	28,668	828,544	724,090	790,418	81,604	484,177	642,486	199,134	351,350	205,388	225,695	27,702	55,943	3,741	5,448
$18,000 under $20,000	26,953	133,784	78,907	7,172	26,534	778,726	687,330	737,239	75,424	450,355	611,906	177,005	336,016	194,910	230,094	20,632	34,622		
$20,000 under $25,000	33,902	181,556	129,895	13,806	72,679	1,620,825	1,499,163	1,558,850	168,352	941,921	1,330,811	324,799	599,490	325,541	455,944	44,488	122,461	1,731	2,933
$25,000 under $30,000	22,445	128,364	82,683	8,588	34,512	1,074,349	1,461,333	1,049,330	127,410	684,925	1,333,924	181,383	449,811	185,971	298,760	38,532	83,091	1,449	6,456
$30,000 under $50,000	37,514	212,951	147,708	7,260	39,009	1,539,455	3,601,067	1,498,339	200,814	1,117,921	3,400,253	305,725	1,287,374	261,433	557,959	78,972	277,516	3,821	10,165
$50,000 under $100,000	14,517	68,867	40,862	2,200	10,100	570,761	3,891,725	561,320	84,094	488,485	3,807,631	146,774	1,087,117	99,424	369,638	43,818	289,792	3,914	20,003
$100,000 under $200,000	3,012	21,903	11,009	358	2,738	127,752	2,617,482	125,876	20,054	117,527	2,597,428	37,476	453,768	22,629	148,327	13,384	212,916	1,550	11,307
$200,000 under $500,000	920	11,273	6,106	109	1,186	26,294	1,777,195	25,939	4,274	25,312	1,772,922	7,947	159,170	4,677	67,530	4,210	204,469	394	6,477
$500,000 under $1,000,000	131	1,283	579	13	207	3,001	656,183	2,953	486	2,912	655,697	909	25,731	622	16,830	643	69,392	59	1,744
$1,000,000 or more	41	599	376			1,047	734,626	1,033	166	1,035	734,460	348	14,886	246	12,557	252	88,978	35	1,985
Total nontaxable returns	**146,461**	**539,877**	**316,687**	**57,096**	**273,151**	**1,658,097**	**1,461,118**	**1,531,050**	**153,049**	**1,133,744**	**1,308,065**	**763,899**	**975,396**	**412,388**	**1,095,235**	**80,769**	**137,636**	**7,435**	**29,988**
All returns, summary:																			
Under $5,000	177,804	542,926	318,034	65,932	240,528	1,945,292	1,252,979	1,809,818	165,164	1,374,019	1,087,815	770,751	925,037	370,406	881,646	72,493	92,495	5,074	24,102
$5,000 under $10,000	257,125	1,109,885	780,588	61,913	224,370	2,162,344	1,855,797	2,039,735	207,826	1,531,159	1,647,971	793,826	1,167,248	467,191	516,246	106,981	160,211	3,963	3,568
$10,000 under $15,000	146,222	744,262	548,839	46,669	164,506	2,132,056	1,841,277	1,999,662	195,250	1,337,471	1,646,027	655,888	958,903	561,091	617,316	75,214	137,250	2,673	7,640
$15,000 under $20,000	79,907	432,920	268,129	25,139	75,292	2,073,461	1,802,962	1,966,897	200,292	1,207,447	1,602,670	501,666	881,668	523,876	608,758	65,871	116,670	13,099	52,393
$20,000 or more	112,556	627,615	419,561	32,452	160,630	4,994,274	16,517,166	4,853,368	609,523	3,403,395	15,907,643	1,015,133	4,121,062	911,983	1,997,255	226,633	1,360,456		

Footnotes at end of table.

Table 1.6—All Returns: Computation 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															
	Capital gains distributions reported on Form 1040		Capital gains portion of lump-sum distributions from Form 4972		Sales of capital assets reported on Schedule D											
					Returns with short-term capital gains or losses						Returns with long-term capital gains or losses					
					Short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover		Net long-term gain 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	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
All returns, total	**737,300**	**235,265**	**69,998**	**730,768**	**340,235**	**2,792,921**	**632,404**	**1,112,390**	**847,655**	**4,844,086**	**110,963**	**1,255,470**	**940,587**	**10,910,681**	**4,272,116**	**30,605,271**
Under $2,000	25,865	9,679	2,093	7,493	10,623	177,526	23,309	84,730	21,431	359,689	5,554	75,674	26,087	535,232	247,429	1,945,875
$2,000 under $4,000	44,143	7,455			11,341	134,192	15,897	36,162	17,157	155,173	3,585	108,030	28,251	384,921	263,577	594,254
$4,000 under $6,000	56,226	9,660			9,151	47,108	25,845	15,841	23,114	68,278	6,444	104,737	40,355	307,500	317,710	817,850
$6,000 under $8,000	73,758	13,622			7,516	44,722	29,345	15,618	23,806	88,532	3,451	26,016	26,092	180,024	297,828	879,838
$8,000 under $10,000	53,213	13,124	9,582	21,410	13,798	56,490	20,663	23,051	41,307	108,076	8,691	43,627	53,614	971,053	300,313	1,107,807
$10,000 under $12,000	49,575	27,876			11,399	94,957	26,456	25,034	40,623	170,962	9,217	97,161	46,892	399,091	292,017	1,061,478
$12,000 under $14,000	56,370	9,376	7,365	27,853	15,382	81,648	25,913	27,238	50,248	138,677	5,298	65,933	37,257	243,368	306,128	1,200,074
$14,000 under $16,000	44,645	12,921	7,156	50,680	16,427	77,964	41,255	45,465	43,333	118,264	7,166	62,944	46,969	230,959	265,955	1,046,080
$16,000 under $18,000	50,948	23,146	5,156	27,386	19,515	101,667	32,189	28,458	52,036	186,848	4,859	29,790	43,510	203,184	232,775	1,005,191
$18,000 under $20,000	43,712	17,745	6,057	42,872	18,686	103,287	44,159	38,378	48,849	182,466	3,358	33,842	44,170	252,951	202,121	904,198
$20,000 under $25,000	90,765	31,716	10,910	76,400	40,065	217,063	88,035	96,986	102,531	394,724	7,943	53,242	106,148	714,160	441,333	2,237,748
$25,000 under $30,000	52,024	9,221	7,633	76,203	37,292	316,302	60,219	66,048	88,046	441,141	9,173	93,746	86,350	1,716,486	291,768	1,803,816
$30,000 under $50,000	77,178	20,522	8,165	122,455	66,237	405,536	114,016	211,342	168,725	835,083	23,208	284,202	197,395	2,320,159	490,645	4,424,543
$50,000 under $100,000	16,443	24,128	4,407	143,026	46,070	585,949	63,453	201,495	92,228	924,747	9,993	124,898	117,148	1,393,899	242,570	4,359,524
$100,000 under $200,000	2,190	3,041	1,121	70,121	13,164	220,418	16,805	96,345	26,271	404,322	2,333	29,493	32,642	650,626	61,809	2,711,324
$200,000 under $500,000	225	1,014	292	44,721	2,998	80,256	4,055	51,596	6,601	163,730	590	12,495	6,690	246,729	15,344	2,071,113
$500,000 under $1,000,000	20	1,019	46	12,899	442	23,401	564	21,978	965	57,171	71	3,291	767	77,720	2,017	889,002
$1,000,000 or more			15	7,252	139	24,494	226	26,627	384	46,103	29	6,348	250	82,618	777	1,545,557
Taxable returns, total	**662,267**	**212,294**	**68,634**	**727,134**	**299,778**	**2,317,688**	**576,661**	**956,413**	**770,096**	**3,809,157**	**96,189**	**943,060**	**855,463**	**9,170,353**	**3,496,279**	**27,127,854**
Under $2,000	21,592	7,369	5,579	11,046	2,405	12,086	6,610	21,732	349	39,970	6,799	29,461	110	22,079	3,646	430,514
$2,000 under $4,000					3,389	38,821	14,422	3,851	6,758	8,214			12,720	78,496	63,749	145,511
$4,000 under $6,000	45,232	7,277			4,489	12,348	27,867	14,640	14,622	52,590			23,026	154,342	198,745	513,824
$6,000 under $8,000	63,740	12,652			12,772	49,393	18,416	19,551	16,188	36,969			19,960	60,042	221,252	642,420
$8,000 under $10,000	52,900	13,062	5,238	16,877	10,112	81,274	26,033	23,913	33,657	70,464	8,341	41,627	46,274	600,808	256,160	919,887
$10,000 under $12,000	47,373	21,035							36,054	110,574	8,587	88,730	43,969	355,550	266,825	956,317
$12,000 under $14,000	55,050	9,125	7,070	26,315	14,090	76,882	24,155	23,466	48,362	129,987	5,298	65,933	35,235	220,660	287,618	1,110,669
$14,000 under $16,000	44,385	12,919	6,948	49,833	15,649	75,662	41,188	45,005	41,723	113,003	6,868	58,395	46,298	219,180	254,289	984,749
$16,000 under $18,000	50,948	23,146	5,156	27,386	16,124	86,371	31,063	26,509	47,196	165,843	7,320	56,780	42,233	196,634	222,166	920,183
$18,000 under $20,000	43,043	17,707	6,057	42,872	18,565	102,686	42,905	32,212	46,974	143,250			43,063	233,420	196,721	853,047
$20,000 under $25,000	90,761	31,708	10,910	76,400	38,784	199,156	86,371	94,768	99,732	356,284	7,931	52,918	104,562	698,310	431,516	2,135,501
$25,000 under $30,000	51,938	8,375	7,633	76,203	36,758	313,665	60,051	65,302	87,196	436,016	9,171	93,680	85,819	1,709,369	287,615	1,760,704
$30,000 under $50,000	76,431	18,722	8,165	122,455	64,637	384,841	113,178	207,166	166,334	679,553	22,958	282,859	195,960	2,271,758	486,112	4,312,741
$50,000 under $100,000	16,440	24,128	4,407	143,026	45,443	551,605	62,975	190,384	91,068	824,193	9,928	122,318	116,166	1,365,355	240,409	4,262,659
$100,000 under $200,000	2,190	3,041	1,118	69,853	13,042	210,730	16,632	90,790	26,038	387,882	2,307	28,901	32,431	630,448	61,449	2,692,189
$200,000 under $500,000	225	1,014	292	44,721	2,962	76,315	4,018	50,486	6,523	156,008	584	12,118	6,633	219,764	15,236	2,059,602
$500,000 under $1,000,000	19	1,014	46	12,899	430	22,124	553	21,204	944	53,655	68	2,994	757	70,460	1,998	884,785
$1,000,000 or more			15	7,252	137	23,727	224	25,437	378	44,703	29	6,348	247	63,680	773	1,542,550
Total nontaxable returns	**75,033**	**22,972**	**1,364**	**3,633**	**40,457**	**475,234**	**55,743**	**155,975**	**77,559**	**1,034,928**	**14,774**	**312,408**	**85,124**	**1,740,324**	**775,837**	**3,477,417**
All returns, summary:																
Under $5,000	94,690	23,888	537	926	28,282	330,088	50,144	131,771	50,342	533,695	13,442	282,785	75,354	1,071,169	653,320	2,827,721
$5,000 under $10,000	158,515	29,652	7,345	17,138	24,137	129,889	64,915	43,631	76,473	246,153	14,283	75,298	99,045	1,307,561	773,537	2,517,902
$10,000 under $15,000	129,221	42,180	15,154	69,658	35,751	222,796	71,190	68,802	111,285	361,112	19,295	217,709	105,031	739,863	727,969	2,807,063
$15,000 under $20,000	116,029	48,884	14,373	89,970	45,658	236,727	98,782	95,770	123,804	436,105	10,603	71,961	113,767	589,690	571,027	2,409,959
$20,000 or more	238,845	90,662	32,589	553,077	206,407	1,873,419	347,373	772,418	485,751	3,267,021	53,340	607,715	547,390	7,202,397	1,546,263	20,042,627

Footnotes at end of table.

Table 1.6—All Returns: Computation 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				Business or profession			
	Sales of capital assets reported on Schedule D—Continued															
	Returns with long-term capital gains or losses—Continued				Returns with net capital gain or loss											
	Net long-term loss after carryover		Net long-term capital gain in excess of any short-term capital loss		Net capital gain		Net capital loss		Net gain		Net loss		Net profit[1]		Net loss[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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)	(68)	(69)
All returns, total	**2,277,536**	**15,955,838**	**4,881,090**	**30,208,999**	**5,061,424**	**15,799,165**	**2,513,399**	**1,727,272**	**560,270**	**1,139,075**	**392,270**	**1,003,467**	**5,434,857**	**44,881,623**	**1,807,685**	**5,440,145**
Under $2,000	81,416	872,484	267,059	1,856,683	274,902	978,837	66,926	44,848	50,356	135,446	66,969	420,459	348,275	576,420	307,251	2,138,902
$2,000 under $4,000	92,019	665,815	300,420	607,246	305,305	307,937	94,645	56,826	47,595	36,168	22,383	30,569	489,583	1,052,309	115,912	248,002
$4,000 under $6,000	100,854	644,353	370,915	833,625	375,012	423,816	105,604	72,318	33,479	29,698	29,747	43,366	520,841	1,670,562	123,012	275,648
$6,000 under $8,000	85,137	382,289	368,278	901,257	380,312	461,483	91,725	64,599	42,102	31,168	31,659	49,168	504,847	2,115,415	132,934	266,443
$8,000 under $10,000	124,107	1,126,648	347,905	1,105,795	354,562	567,702	141,644	96,050	44,323	54,487	21,513	16,453	456,635	2,228,230	136,177	249,770
$10,000 under $12,000	122,244	712,897	332,633	1,107,066	340,659	570,014	141,167	89,533	39,881	59,040	25,047	42,415	430,650	2,200,232	145,565	251,523
$12,000 under $14,000	107,922	509,039	353,665	1,207,031	363,570	627,030	135,104	87,681	41,586	59,132	28,579	46,648	378,871	2,060,222	146,039	250,420
$14,000 under $16,000	139,274	504,334	304,612	1,082,623	318,288	564,044	159,751	100,277	26,381	30,151	16,976	13,870	368,123	2,196,055	133,677	217,461
$16,000 under $18,000	137,191	449,444	276,195	1,039,484	286,820	536,741	154,828	101,971	29,059	50,208	20,659	21,215	316,920	2,184,064	110,874	168,567
$18,000 under $20,000	140,568	422,521	240,806	913,688	257,441	480,662	156,953	95,554	24,672	34,285	21,295	19,426	258,699	1,921,699	83,786	133,151
$20,000 under $25,000	296,433	1,413,171	516,761	2,241,730	546,754	1,169,369	326,313	212,398	46,659	92,984	29,510	45,256	454,988	4,227,993	153,422	267,597
$25,000 under $30,000	222,221	2,182,351	333,987	1,801,624	347,338	950,364	249,834	171,995	31,891	86,652	20,407	49,764	279,514	3,562,786	81,814	172,639
$30,000 under $50,000	391,975	2,677,636	542,338	4,362,815	570,143	2,317,427	428,566	319,408	54,358	157,553	28,216	68,710	417,610	8,757,664	93,748	307,033
$50,000 under $100,000	183,219	1,959,748	247,083	4,204,758	259,011	2,225,424	202,390	163,721	35,601	138,292	18,948	74,048	174,483	7,100,461	32,447	207,816
$100,000 under $200,000	43,795	847,435	60,810	2,575,409	63,163	1,348,852	48,011	41,219	9,249	67,135	6,349	35,422	29,024	2,054,451	8,153	129,985
$200,000 under $500,000	8,088	341,502	14,918	2,004,977	15,389	1,038,375	8,757	7,784	2,447	34,105	1,662	19,246	4,959	609,357	2,343	96,049
$500,000 under $1,000,000	826	99,986	1,955	865,802	1,991	449,696	909	843	432	17,953	250	4,101	608	168,693	388	30,440
$1,000,000 or more	246	144,087	750	1,517,387	764	781,392	272	249	199	24,618	101	3,332	227	175,010	143	28,699
Taxable returns, total	**2,034,776**	**13,221,267**	**4,049,570**	**26,867,161**	**4,214,473**	**14,048,478**	**2,283,359**	**1,567,032**	**396,922**	**852,422**	**245,900**	**422,992**	**4,141,835**	**40,723,565**	**1,258,843**	**2,632,834**
Under $2,000	2,166	33,626	7,734	408,767	9,791	216,823	37	35	398	9,604	147	5,199	1,677	25,645	472	62,501
$2,000 under $4,000	23,955	93,827	78,966	155,776	81,243	79,144	28,735	14,880	7,106	4,560	1,457	807	105,041	252,397	19,667	24,426
$4,000 under $6,000	57,044	208,000	241,883	526,771	242,964	266,064	65,046	43,572	10,635	11,421	10,380	10,544	236,272	724,346	54,517	91,974
$6,000 under $8,000	71,259	249,945	284,440	666,870	295,692	343,488	77,126	51,929	26,311	22,531	17,145	14,433	356,593	1,435,480	92,780	147,250
$8,000 under $10,000	113,134	758,213	304,499	940,847	310,194	481,981	129,066	86,924	30,562	31,514	16,107	9,328	402,896	1,899,355	121,504	200,750
$10,000 under $12,000	117,244	648,326	306,044	992,255	314,023	511,848	134,634	85,058	31,193	47,155	20,043	28,726	405,291	2,018,912	136,820	222,358
$12,000 under $14,000	105,497	484,113	334,680	1,119,551	344,578	580,669	131,562	84,680	37,999	48,030	24,544	35,489	365,370	1,935,308	140,533	224,402
$14,000 under $16,000	134,435	479,530	292,957	1,002,152	306,632	533,349	154,346	96,567	23,614	25,577	16,376	11,499	355,139	2,074,986	132,033	204,788
$16,000 under $18,000	133,224	436,609	265,586	957,277	275,853	494,187	150,890	98,540	28,629	48,614	19,237	19,881	311,056	2,117,105	109,035	156,422
$18,000 under $20,000	139,461	413,731	235,618	866,749	251,256	451,064	155,420	94,032	23,750	30,993	20,281	17,737	252,616	1,833,522	83,064	125,199
$20,000 under $25,000	291,900	1,382,329	506,984	2,148,332	536,318	1,121,774	323,010	210,604	45,485	87,843	26,778	38,403	449,717	4,153,784	151,877	252,419
$25,000 under $30,000	221,722	2,172,158	329,838	1,757,782	343,149	928,204	249,000	171,186	31,255	80,344	19,193	38,289	276,990	3,508,579	80,568	159,969
$30,000 under $50,000	389,179	2,609,192	537,173	4,260,038	564,918	2,263,182	425,791	316,796	52,982	142,505	27,580	63,389	415,005	8,688,247	92,978	296,581
$50,000 under $100,000	181,957	1,912,973	245,170	4,127,410	257,038	2,176,791	201,024	162,407	34,866	129,267	18,354	69,673	173,473	7,061,598	31,991	190,319
$100,000 under $200,000	43,540	821,380	60,486	2,560,843	62,799	1,338,334	47,809	41,018	9,123	62,126	6,294	33,782	28,955	2,047,784	7,985	123,936
$200,000 under $500,000	8,015	304,866	14,828	1,998,088	15,294	1,034,318	8,698	7,726	2,404	31,705	1,636	18,617	4,922	605,423	2,303	92,422
$500,000 under $1,000,000	804	88,289	1,937	862,476	1,971	447,489	897	831	414	14,549	248	4,071	599	166,860	375	28,630
$1,000,000 or more	240	124,161	747	1,515,177	760	779,767	268	245	196	24,058	100	3,324	223	174,235	141	28,489
Total nontaxable returns	**242,760**	**2,734,576**	**831,520**	**3,341,837**	**846,951**	**1,750,689**	**230,040**	**160,237**	**163,348**	**286,654**	**146,370**	**580,475**	**1,293,022**	**4,138,060**	**549,042**	**2,807,314**
All returns, summary:																
Under $5,000	229,876	1,957,473	734,387	2,764,539	748,486	1,440,174	214,227	135,292	114,905	184,112	101,389	471,990	1,093,823	2,402,555	478,774	2,511,536
$5,000 under $10,000	253,657	1,734,115	920,190	2,540,067	941,607	1,299,601	286,317	199,348	102,950	102,855	70,882	88,026	1,226,358	5,240,380	336,512	667,229
$10,000 under $15,000	300,450	1,474,765	838,447	2,866,197	861,424	1,487,073	358,273	226,167	92,224	126,391	61,677	95,351	992,329	5,287,215	362,347	617,796
$15,000 under $20,000	346,749	1,123,470	671,464	2,463,694	705,354	1,291,418	389,530	248,850	69,355	106,426	52,879	48,223	760,934	5,275,057	257,594	403,327
$20,000 or more	1,146,804	9,666,015	1,718,602	19,574,503	1,804,553	10,280,899	1,265,052	917,616	180,836	619,292	105,443	299,879	1,361,413	26,656,414	372,458	1,240,258

Footnotes at end of table.

Table 1.6—All Returns: Computation 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				Partnership								Estate or trust			
	Net profit[1]		Net loss[1]		Total profit		Total loss		Net profit		Net loss		Total profit		Total 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	**1,340,485**	**10,112,147**	**1,414,556**	**6,548,822**	**1,616,826**	**20,091,460**	**1,147,845**	**9,340,141**	**1,494,844**	**18,351,378**	**977,782**	**7,600,060**	**679,383**	**2,761,256**	**65,298**	**206,932**
Under $2,000	144,817	175,586	275,219	2,355,793	80,148	430,053	117,122	2,693,754	67,856	144,028	112,742	2,407,729	42,192	57,667	6,111	58,715
$2,000 under $4,000	151,645	267,278	105,704	354,163	86,064	215,823	35,946	130,179	84,536	200,842	31,559	115,198	52,874	95,721	1,851	14,373
$4,000 under $6,000	127,019	349,311	122,180	344,791	66,679	236,172	45,003	137,665	65,813	226,724	42,583	128,216	52,198	99,181		
$6,000 under $8,000	135,335	477,644	102,103	358,502	79,930	294,759	24,787	97,028	78,586	287,978	23,979	90,247	38,761	85,390	3,521	7,091
$8,000 under $10,000	105,478	486,351	107,985	294,037	101,256	495,158	52,816	120,740	99,155	477,337	47,659	102,919	33,355	140,280		
$10,000 under $12,000	101,024	551,128	118,986	346,255	89,499	503,736	50,776	119,813	86,273	495,066	48,863	111,144	48,198	145,426	5,070	4,211
$12,000 under $14,000	96,588	622,266	102,453	288,112	94,655	549,834	48,227	157,424	91,291	530,272	44,867	137,862	38,611	81,525	6,191	6,458
$14,000 under $16,000	84,088	582,335	96,412	245,038	80,014	497,102	51,130	128,076	76,151	492,719	45,873	123,693	32,094	88,654	4,668	15,109
$16,000 under $18,000	61,640	490,687	65,142	197,019	76,849	471,074	50,233	161,919	73,308	455,280	43,457	146,125	27,220	101,771	4,491	4,227
$18,000 under $20,000	50,560	445,327	59,222	188,673	77,609	559,973	48,471	156,960	75,442	544,422	44,733	141,409	31,845	102,679	2,753	3,659
$20,000 under $25,000	94,988	1,067,142	101,862	312,069	153,626	1,249,178	113,072	302,918	142,180	1,220,038	100,300	273,778	62,731	186,604	9,011	13,353
$25,000 under $30,000	55,072	768,705	47,849	194,571	113,448	1,035,413	84,175	280,888	106,906	981,837	67,027	227,311	40,923	137,193	3,875	3,891
$30,000 under $50,000	91,660	2,084,308	67,202	424,538	252,140	4,019,038	204,653	1,129,441	227,044	3,715,801	165,427	826,205	96,822	488,839	8,250	13,815
$50,000 under $100,000	33,164	1,281,929	30,659	360,155	195,341	5,349,144	157,340	1,724,375	166,367	4,910,852	114,738	1,286,083	57,801	455,030	6,653	32,750
$100,000 under $200,000	6,113	349,772	8,697	158,769	55,215	2,588,449	49,900	1,054,581	43,509	2,310,827	34,393	776,960	17,769	242,501	2,073	12,618
$200,000 under $500,000	1,118	92,726	2,323	85,860	12,346	1,139,369	11,977	600,263	9,139	978,621	8,011	439,515	4,992	160,916	836	10,090
$500,000 under $1,000,000	129	15,292	388	24,469	1,493	262,819	1,612	190,065	978	217,806	1,126	145,052	723	53,043	91	1,890
$1,000,000 or more	47	4,358	170	16,008	514	194,367	605	154,053	310	160,926	445	120,612	274	38,824	33	4,681
Taxable returns, total	**858,149**	**8,351,386**	**910,368**	**3,242,613**	**1,378,717**	**18,848,309**	**929,374**	**6,107,984**	**1,278,203**	**17,496,930**	**774,320**	**4,756,605**	**584,126**	**2,552,552**	**56,445**	**133,382**
Under $2,000	15,045	25,033	318	39,790	2,577	69,337	1,434	345,648	1,792	11,648	1,330	287,959	4,146	8,361	39	8,166
$2,000 under $4,000			10,338	31,665	17,026	36,236	7,527	20,400	16,998	34,834	7,527	18,997	27,603	38,351		
$4,000 under $6,000	60,867	168,085	54,620	116,630	38,230	126,287	16,672	48,493	38,142	121,188	16,214	43,395	38,042	58,876	1,811	5,174
$6,000 under $8,000	81,574	244,894	72,536	222,660	60,617	235,057	13,870	33,986	60,571	234,876	13,566	33,805	36,009	75,659		
$8,000 under $10,000	79,411	304,844	91,542	225,163	88,858	413,973	47,313	74,434	87,600	404,483	42,162	64,944	28,496	126,348	6,543	5,442
$10,000 under $12,000	84,994	407,748	114,215	310,649	83,861	447,436	45,469	88,762	81,295	445,337	43,692	86,663	46,715	140,762		
$12,000 under $14,000	87,437	504,242	96,906	254,442	86,401	496,350	44,118	120,301	83,569	478,659	40,764	102,611	38,402	78,487	6,191	6,458
$14,000 under $16,000	73,971	471,182	92,405	216,043	77,783	476,438	48,017	95,204	74,036	472,634	42,769	91,400	32,086	88,648	4,680	14,614
$16,000 under $18,000	55,915	426,166	63,479	172,689	73,402	422,138	47,878	125,735	70,657	413,181	41,479	116,777	27,100	101,750	4,491	4,227
$18,000 under $20,000	47,539	394,831	58,571	176,512	77,164	553,783	46,723	123,582	75,313	540,954	43,073	110,753	30,483	101,083	2,596	653
$20,000 under $25,000	88,943	942,864	101,083	292,581	150,724	1,220,268	109,755	248,012	140,565	1,195,568	97,144	223,312	61,175	177,667	9,007	12,662
$25,000 under $30,000	52,035	694,290	47,078	173,880	111,037	1,011,598	81,946	238,865	104,638	966,006	65,466	193,273	40,014	134,773	3,626	2,894
$30,000 under $50,000	90,351	2,046,327	65,816	390,311	248,585	3,915,516	199,934	1,013,935	224,207	3,646,570	162,375	744,989	95,207	485,111	8,231	13,143
$50,000 under $100,000	32,681	1,259,677	30,031	341,898	193,325	5,270,269	155,149	1,594,220	165,104	4,875,869	113,185	1,199,820	57,079	449,270	6,623	31,310
$100,000 under $200,000	6,102	349,061	8,590	154,349	54,904	2,573,144	49,538	1,020,109	43,352	2,304,988	34,112	751,953	17,632	239,232	2,063	12,618
$200,000 under $500,000	1,109	92,491	2,289	83,721	12,249	1,130,934	11,848	583,091	9,096	974,646	7,915	426,803	4,956	159,435	623	9,463
$500,000 under $1,000,000	129	15,292	381	23,625	1,467	257,079	1,585	179,593	964	216,131	1,106	138,646	708	49,917	88	1,876
$1,000,000 or more	46	4,358	170	16,008	507	192,467	598	153,613	304	159,359	441	120,505	273	38,821	33	4,681
Total nontaxable returns	**482,336**	**1,760,757**	**504,188**	**3,306,208**	**238,109**	**1,243,151**	**218,471**	**3,232,160**	**216,641**	**854,445**	**203,462**	**2,843,451**	**95,257**	**208,704**	**8,853**	**73,552**
All returns, summary:																
Under $5,000	357,278	623,023	434,022	2,852,546	191,145	714,357	172,144	2,884,461	177,074	412,603	163,138	2,582,707	119,020	190,037	6,973	61,212
$5,000 under $10,000	307,016	1,133,148	279,169	854,740	222,932	957,609	103,530	294,906	218,872	924,305	95,384	261,601	100,360	288,212	4,510	18,968
$10,000 under $15,000	236,015	1,409,781	264,805	759,855	224,503	1,293,388	121,798	333,090	215,766	1,263,236	114,440	302,937	103,394	271,466	13,605	16,787
$15,000 under $20,000	157,885	1,281,961	177,410	505,242	194,123	1,288,329	127,039	391,102	186,699	1,254,524	113,353	357,297	74,574	248,590	9,588	16,878
$20,000 or more	282,291	5,664,230	259,150	1,576,439	784,123	15,837,776	623,334	5,436,585	696,433	14,496,708	491,467	4,095,518	282,035	1,762,950	30,622	93,087

Footnotes at end of table.

Table 1.6—All Returns: Computation 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 Corporations								Other sources			
	Net profit		Net loss		Total profit		Total loss		Net profit		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total	**676,691**	**2,740,733**	**56,990**	**186,410**	**372,194**	**3,923,464**	**252,609**	**1,863,693**	**360,918**	**3,770,031**	**237,344**	**1,710,260**	**3,603,144**	**3,924,732**	**235,700**	**2,584,649**
Under $2,000	42,080	56,905	6,035	57,952	15,052	82,208	29,395	703,243	13,263	66,681	29,022	687,716	144,189	132,848	36,881	1,942,921
$2,000 under $4,000	52,874	95,556	1,624	14,185	12,355	27,076	8,508	52,187	12,314	26,544	8,508	51,655	222,032	168,486	10,720	22,861
$4,000 under $6,000	52,158	99,159			16,697	33,011	15,206	34,861	16,649	32,954	15,162	34,805	271,458	254,498	10,443	24,117
$6,000 under $8,000	38,649	85,322	3,242	6,840	7,170	31,485	15,388	36,174	6,583	29,562	15,381	34,251	239,974	210,917	13,390	21,825
$8,000 under $10,000	33,355	140,107			14,974	62,392	15,454	65,209	14,966	61,901	13,399	64,718	283,060	208,708	15,908	17,252
$10,000 under $12,000	48,198	145,426	10,133	9,715	8,947	19,836	19,312	60,607	8,943	18,846	19,312	59,616	270,200	235,582	15,360	30,334
$12,000 under $14,000	38,302	80,570			13,428	39,638	14,781	43,283	12,625	38,464	14,760	42,110	299,798	185,558	17,250	35,155
$14,000 under $16,000	31,444	81,304	4,019	7,759	15,372	44,780	13,396	35,460	14,042	40,815	13,167	31,495	274,730	213,560	12,657	27,760
$16,000 under $18,000	27,220	101,078			22,747	85,397	10,464	35,971	22,689	80,656	9,794	31,230	266,906	212,827	11,811	39,735
$18,000 under $20,000	31,845	102,589	6,541	7,103	18,203	74,266	12,660	31,817	18,002	73,427	11,692	30,978	231,936	177,842	10,339	19,225
$20,000 under $25,000	62,497	186,201	7,664	12,949	37,659	161,090	20,164	56,008	36,873	159,540	19,689	54,457	391,798	318,876	23,717	47,003
$25,000 under $30,000	40,922	137,063	3,026	3,761	35,366	226,253	16,122	96,456	34,636	199,363	15,169	69,566	244,599	247,010	12,583	29,238
$30,000 under $50,000	96,672	487,669	7,045	12,645	76,055	704,020	27,689	149,029	73,685	668,938	23,636	113,947	305,988	602,735	26,395	101,506
$50,000 under $100,000	57,035	451,404	5,490	29,124	54,284	933,781	23,632	197,617	52,726	909,958	20,370	173,794	120,354	431,569	12,974	105,257
$100,000 under $200,000	17,544	240,423	1,618	10,540	18,130	700,493	7,571	110,785	17,467	683,509	6,110	93,801	29,046	189,703	3,931	63,404
$200,000 under $500,000	4,913	158,792	462	7,967	4,950	432,757	2,249	67,785	4,723	422,615	1,681	57,643	5,994	87,554	1,098	32,272
$500,000 under $1,000,000	713	52,870	68	1,717	588	132,937	419	29,159	551	130,081	332	26,302	790	26,044	173	12,753
$1,000,000 or more	270	38,293	23	4,150	217	132,044	199	58,042	181	126,178	160	52,176	292	20,416	70	12,030
Taxable returns, total	**581,710**	**2,533,235**	**48,922**	**114,062**	**328,166**	**3,698,078**	**186,059**	**964,747**	**319,353**	**3,565,934**	**171,645**	**832,604**	**3,112,656**	**3,401,098**	**180,284**	**679,735**
Under $2,000	4,140	8,098	29	7,903	6,141	24,604	995	44,851	5,985	21,411	921	41,658	269	4,959	545	159,235
$2,000 under $4,000	27,603	38,351											73,259	57,486	3,541	2,330
$4,000 under $6,000	38,042	58,876	1,611	5,173	12,753	35,224	18,264	37,316	12,394	33,423	18,264	35,515	165,783	139,224	5,680	3,629
$6,000 under $8,000	36,007	75,657											201,661	162,478	11,887	15,593
$8,000 under $10,000	28,496	126,348	6,543	5,442	12,139	49,772	10,283	28,700	12,131	49,281	8,228	28,209	253,845	172,680	14,884	14,725
$10,000 under $12,000	46,715	140,762			8,323	14,850	15,288	36,613	8,323	14,850	15,288	36,613	263,609	227,856	14,474	23,085
$12,000 under $14,000	36,093	77,533	9,074	12,768	12,803	38,572	12,448	23,275	12,000	37,402	12,428	22,105	296,762	179,151	15,681	21,907
$14,000 under $16,000	31,436	81,298			14,275	36,310	11,228	24,909	12,955	33,092	11,003	21,690	272,904	200,668	12,229	20,350
$16,000 under $18,000	27,100	101,057	6,384	4,097	21,163	81,050	9,829	32,198	21,156	76,330	9,160	27,478	262,511	188,576	11,436	32,961
$18,000 under $20,000	30,483	100,993			17,596	71,660	12,219	30,960	17,505	71,037	11,550	30,338	229,611	174,361	10,292	16,169
$20,000 under $25,000	60,941	177,263	7,660	12,258	37,195	155,303	19,227	48,464	36,463	153,930	18,755	47,091	389,126	314,598	23,294	41,733
$25,000 under $30,000	40,013	134,726	2,975	2,847	34,436	217,964	16,003	92,629	33,720	191,110	15,051	65,774	243,724	244,692	12,422	24,306
$30,000 under $50,000	95,067	483,948	7,026	11,979	73,940	673,397	27,200	134,691	71,624	641,079	23,188	102,373	304,470	600,342	25,996	89,728
$50,000 under $100,000	56,323	445,819	5,464	27,859	53,654	908,782	22,828	174,401	52,294	887,626	19,704	153,245	119,261	419,798	12,710	97,094
$100,000 under $200,000	17,407	237,155	1,615	10,540	18,025	696,045	7,448	105,426	17,373	679,378	5,988	88,759	28,880	184,848	3,897	62,479
$200,000 under $500,000	4,877	157,312	451	7,340	4,926	430,912	2,195	64,668	4,705	420,912	1,636	54,668	5,922	85,020	1,082	30,412
$500,000 under $1,000,000	698	49,747	67	1,706	581	132,049	407	27,812	545	129,356	323	25,120	774	24,301	166	12,078
$1,000,000 or more	269	38,290	23	4,150	216	131,584	197	57,834	180	125,717	158	51,967	285	20,059	68	11,922
Total nontaxable returns	**94,981**	**207,500**	**8,068**	**72,347**	**44,028**	**225,388**	**66,550**	**898,949**	**41,565**	**204,101**	**65,699**	**877,657**	**490,488**	**523,632**	**55,416**	**1,904,913**
All returns, summary:																
Under $5,000	118,908	189,109	6,670	60,284	34,459	121,846	45,367	773,683	32,626	105,782	44,994	757,619	491,951	435,189	51,766	1,980,467
$5,000 under $10,000	100,208	287,940	4,231	18,695	31,789	114,327	38,584	117,991	31,149	111,861	36,478	115,525	668,762	540,267	35,576	48,510
$10,000 under $15,000	102,435	269,929	12,477	15,250	28,040	80,413	41,890	125,952	26,572	75,026	41,814	120,565	705,832	546,280	40,000	77,759
$15,000 under $20,000	74,574	241,040	8,216	9,328	50,657	183,504	28,723	81,186	49,729	177,181	26,911	74,863	637,738	479,089	27,417	74,451
$20,000 or more	280,566	1,752,715	25,396	82,853	227,249	3,423,376	98,045	764,882	220,842	3,300,182	87,147	641,688	1,098,861	1,923,906	80,941	403,463

Footnotes at end of Table.

Table 1.6—All Returns: Computation 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													
	Total		Sick pay		Moving expense		Employee business expense		Self-employed retirement deduction		Payments to an individual Retirement Account		Forfeited interest penalty	
	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
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**9,024,255**	**15,101,999**	**1,234,745**	**2,009,970**	**1,032,193**	**1,559,357**	**5,311,774**	**8,338,346**	**595,892**	**1,603,788**	**1,211,794**	**1,436,443**	**177,466**	**31,907**
Under $2,000	167,373	489,867	82,057	294,248	12,782	15,904	58,554	160,053	2,021	2,131	3,095	1,842	9,450	3,150
$2,000 under $4,000	276,639	505,485	60,236	176,834	36,882	28,828	167,770	279,934	6,263	4,255	10,557	5,538		
$4,000 under $6,000	473,077	743,889	96,860	254,496	74,295	68,289	273,866	398,711	9,957	4,998	19,013	10,071	15,031	3,958
$6,000 under $8,000	584,198	924,447	91,566	179,057	115,549	99,774	314,087	577,402	19,958	16,648	52,834	40,820	17,072	1,522
$8,000 under $10,000	694,272	1,026,058	100,497	194,298	90,408	76,374	436,565	670,393	20,786	20,366	69,682	54,618	10,022	5,354
$10,000 under $12,000	754,172	1,073,084	106,188	144,162	91,871	91,883	466,443	719,111	32,635	27,722	80,910	82,790	12,507	1,011
$12,000 under $14,000	787,289	1,018,981	124,513	156,117	105,891	99,704	475,986	637,451	32,448	34,453	85,839	84,408	12,631	1,238
$14,000 under $16,000	772,031	1,024,223	98,195	110,235	98,477	122,434	466,048	632,723	31,184	40,513	95,523	103,321	18,491	2,366
$16,000 under $18,000	732,497	997,310	96,184	124,920	72,344	91,790	472,127	640,921	32,081	39,142	83,883	88,635	19,788	2,368
$18,000 under $20,000	657,409	908,401	94,674	105,450	59,843	99,207	420,436	557,950	30,753	48,201	84,750	93,472	8,144	1,865
$20,000 under $25,000	1,237,061	1,937,722	145,915	130,767	114,914	256,319	760,751	1,164,603	67,807	125,325	192,642	239,401	21,446	2,644
$25,000 under $30,000	694,836	1,140,444	75,376	72,018	62,743	158,600	413,678	616,815	49,554	108,135	133,319	178,068	13,840	1,721
$30,000 under $50,000	842,677	1,932,182	54,302	56,530	80,312	276,707	431,390	824,505	133,472	457,631	205,905	301,242	12,783	2,097
$50,000 under $100,000	292,112	1,079,497	7,002	9,421	14,298	65,552	114,079	346,366	102,197	522,051	78,973	127,384	5,187	1,977
$100,000 under $200,000	50,154	241,625	958	1,177	1,378	6,954	17,305	81,296	21,157	129,857	12,590	20,936	915	522
$200,000 under $500,000	7,621	47,143	210	219	193	949	2,382	21,103	3,277	20,225	2,069	3,535	147	111
$500,000 under $1,000,000	670	7,050	12	20	10	40	232	4,881	269	1,812	172	286	12	2
$1,000,000 or more	167	4,591			3	50	75	4,128	53	326	38	76		
Taxable returns, total	**8,290,044**	**13,464,474**	**1,029,556**	**1,384,486**	**949,561**	**1,453,394**	**4,930,019**	**7,531,604**	**568,292**	**1,572,657**	**1,173,348**	**1,403,541**	**162,021**	**26,608**
Under $2,000	2,239	1,764	—	—			163	1,242						
$2,000 under $4,000	108,767	167,073	62,933	167,979	23,739	17,988	75,513	110,290	7,324	2,917	18,345	7,718	12,363	2,551
$4,000 under $6,000	300,983	441,866			56,720	55,782	172,129	242,050						
$6,000 under $8,000	485,090	710,506	77,439	138,336	102,327	80,178	253,104	436,909	15,279	14,361	45,064	34,938	15,930	1,400
$8,000 under $10,000	650,993	920,644	94,075	181,713	86,839	69,016	408,808	592,101	17,748	17,769	63,863	50,040	9,954	5,350
$10,000 under $12,000	727,918	1,014,053	105,120	143,750	87,413	82,360	451,611	676,969	30,065	25,251	77,017	78,717	12,323	985
$12,000 under $14,000	768,604	989,749	121,850	151,589	102,092	94,969	468,219	623,621	31,442	33,076	82,166	79,967	11,482	925
$14,000 under $16,000	761,288	1,003,567	96,056	106,207	95,584	119,628	462,706	626,196	29,898	35,250	93,982	101,298	17,880	2,357
$16,000 under $18,000	722,352	975,979	94,861	121,915	69,328	88,895	466,115	626,432	30,702	38,446	83,786	88,545	19,788	2,368
$18,000 under $20,000	650,347	893,875	94,328	104,490	55,347	91,746	418,870	554,295	29,599	46,188	84,489	93,035	8,144	1,865
$20,000 under $25,000	1,231,372	1,919,893	145,687	129,581	112,977	249,925	777,114	1,155,189	67,525	124,737	192,468	239,153	21,446	2,644
$25,000 under $30,000	691,397	1,134,246	74,725	71,563	62,633	158,228	412,097	613,770	49,006	106,652	132,923	177,489	13,687	1,458
$30,000 under $50,000	839,440	1,922,106	54,302	56,530	78,921	273,363	430,067	819,947	133,182	455,855	205,634	300,845	12,783	2,097
$50,000 under $100,000	290,806	1,070,991	7,002	9,421	14,092	63,546	113,586	342,340	101,754	519,971	78,769	127,009	5,183	1,976
$100,000 under $200,000	50,019	240,998	958	1,177	1,343	6,733	17,246	80,946	21,152	129,840	12,570	20,903	899	517
$200,000 under $500,000	7,598	45,751	208	216	193	949	2,368	20,513	3,275	20,214	2,062	3,522	147	111
$500,000 under $1,000,000	667	7,031	12	20	10	40	230	4,869	288	1,805	172	286	12	2
$1,000,000 or more	164	4,382			3	50	73	3,924	53	326	38	76		
Total nontaxable returns	**734,211**	**1,637,528**	**205,189**	**625,483**	**82,632**	**105,963**	**381,755**	**806,744**	**27,600**	**31,133**	**38,446**	**32,903**	**15,445**	**5,298**
All returns, summary:														
Under $5,000	648,045	1,295,869	177,775	569,710	82,223	71,695	342,154	602,034	14,371	9,143	22,638	12,310	18,496	5,721
$5,000 under $10,000	1,547,514	2,393,878	253,441	529,223	247,693	217,474	908,688	1,484,459	44,614	39,253	132,543	100,579	33,079	8,263
$10,000 under $15,000	1,930,302	2,624,642	280,948	349,929	252,642	261,647	1,170,133	1,690,980	80,233	81,357	215,407	217,764	34,442	3,327
$15,000 under $20,000	1,773,096	2,397,358	238,806	290,955	175,784	243,370	1,130,907	1,497,176	78,868	108,674	215,498	234,862	37,119	5,512
$20,000 or more	3,125,298	6,390,254	283,775	270,152	273,851	765,171	1,759,892	3,063,696	377,806	1,365,363	625,708	870,930	54,330	9,073

[1]These figures may differ slightly from those published in Statistics of Income—1975, Business Income Tax Returns, because of differences in coding and processing procedures.

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

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession			
					Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	20,738,595	49,470,331	17,437,730	45,540,662	1,293,022	4,138,060	549,042	2,807,314
Returns with adjusted gross income, total	20,096,514	55,556,497	17,238,063	44,192,450	1,257,762	3,904,572	335,074	955,334
$1 under $1,000	4,738,721	2,713,795	4,259,640	2,648,932	131,276	89,656	44,533	105,677
$1,000 under $2,000	5,354,213	7,989,737	4,828,877	7,173,827	180,062	227,830	48,278	118,746
$2,000 under $3,000	3,684,130	8,816,108	3,146,671	7,350,483	200,508	353,408	47,346	124,093
$3,000 under $4,000	1,856,017	6,454,440	1,363,916	4,622,773	183,904	446,504	48,899	99,483
$4,000 under $5,000	1,457,712	6,545,240	1,169,738	4,963,887	154,326	467,887	36,427	94,257
$5,000 under $6,000	1,296,037	7,070,568	1,099,233	5,798,579	130,243	478,329	32,068	89,417
$6,000 under $7,000	680,755	4,383,027	581,837	3,637,208	94,220	397,907	25,701	78,043
$7,000 under $8,000	305,261	2,279,641	240,144	1,767,777	54,034	282,029	14,453	41,151
$8,000 under $9,000	205,070	1,740,558	166,876	1,330,796	31,869	200,133	7,228	29,434
$9,000 under $10,000	127,430	1,205,838	92,772	813,298	21,870	128,742	7,445	19,585
$10,000 under $11,000	76,586	799,580	57,311	542,928	15,017	88,217	4,716	12,545
$11,000 under $12,000	54,966	629,331	41,956	484,986	10,342	93,103	4,029	16,620
$12,000 under $13,000	41,996	522,795	31,167	365,685	7,530	71,795	2,616	7,697
$13,000 under $14,000	38,992	527,059	31,180	385,773	5,971	53,119	2,890	18,321
$14,000 under $15,000	26,868	387,765	19,704	272,633	6,242	48,253	622	5,450
$15,000 under $20,000	93,206	1,579,702	69,802	1,024,790	18,689	227,952	3,583	27,322
$20,000 under $25,000	27,110	596,956	17,004	343,124	5,271	74,209	1,545	15,178
$25,000 under $30,000	10,321	279,761	7,583	140,272	2,524	54,207	1,246	12,670
$30,000 under $50,000	13,145	496,124	8,559	282,212	2,605	69,418	770	10,452
$50,000 under $100,000	4,984	323,586	3,368	172,871	1,010	38,863	456	17,497
$100,000 under $200,000	734	97,787	531	41,628	69	6,667	168	6,049
$200,000 under $500,000	204	58,536	152	17,021	37	3,934	40	3,628
$500,000 under $1,000,000	44	29,074	32	5,496	9	1,834	15	2,020
$1,000,000 or more	12	29,490	10	2,471	4	775		
Deficit returns, total	642,081	−6,086,166	199,667	1,348,212	35,260	233,488	213,968	1,851,980
$0 under $5,000	458,852	−601,338	121,976	521,817	19,545	60,384	146,637	471,797
$5,000 under $10,000	75,180	−537,702	29,399	214,702	4,736	28,717	29,914	241,963
$10,000 under $15,000	38,237	−470,280	14,843	129,440	3,129	24,695	14,884	195,254
$15,000 under $30,000	39,268	−811,282	17,592	156,656	3,607	37,605	12,538	237,020
$30,000 under $50,000	13,209	−505,013	6,853	85,118	1,964	17,585	4,525	154,173
$50,000 under $100,000	10,325	−718,488	4,971	97,620	1,247	23,566	3,375	182,618
$100,000 under $200,000	4,198	−571,347	2,284	63,677	612	16,766	1,285	114,980
$200,000 or more	2,812	−1,870,716	1,749	79,182	420	24,170	810	254,175

Size of adjusted gross income or deficit	Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
	Net profit		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	482,336	1,760,757	504,188	3,306,208	420,103	−1,989,007	107,264	−673,561
Returns with adjusted gross income, total	470,744	1,697,698	313,591	1,248,432	323,941	−12,386	81,784	−93,608
$1 under $1,000	57,748	33,644	38,146	112,740	26,427	2,345	5,008	−9,738
$1,000 under $2,000	75,462	78,274	46,158	145,487	54,887	−13,114	9,128	−2,347
$2,000 under $3,000	73,796	99,344	44,183	124,672	47,988	15,292	11,872	1,668
$3,000 under $4,000	62,819	143,511	51,183	197,826	43,582	54,516	4,713	−35,528
$4,000 under $5,000	36,886	114,690	36,815	110,943	22,997	−28,210	8,258	−3,013
$5,000 under $6,000	29,266	66,537	30,745	117,217	31,043	48,925	5,334	−1,693
$6,000 under $7,000	31,617	142,739	13,103	68,535	18,789	21,781	3,468	−1,211
$7,000 under $8,000	22,144	90,011	16,464	67,308	9,639	−25,120	6,037	1,470
$8,000 under $9,000	15,443	113,281	8,418	37,444	6,661	−10,214	8,006	−23,888
$9,000 under $10,000	10,624	68,226	8,025	31,430	10,391	45,093		
$10,000 under $11,000	10,546	91,407	2,092	17,121	6,010	38,707	2,154	−1,194
$11,000 under $12,000	5,484	51,973	2,679	18,485	4,139	−13,459	2,490	−17,814
$12,000 under $13,000	4,691	62,348	2,301	16,861	5,641	−9,708	1,454	−2,958
$13,000 under $14,000	4,460	55,675	3,246	16,809	6,184	26,069	2,802	−14,426
$14,000 under $15,000	5,036	54,156	1,439	14,239	3,127	1,782		
$15,000 under $20,000	13,827	172,014	4,882	51,248	8,510	−28,426	4,758	−1,318
$20,000 under $25,000	6,045	124,277	779	19,488	4,771	−25,996	1,344	−1,757
$25,000 under $30,000	3,037	74,414	771	20,691	3,829	−18,208	1,034	4,462
$30,000 under $50,000	1,309	37,980	1,386	34,227	5,889	−11,985	2,509	16,284
$50,000 under $100,000	494	22,963	628	18,257	2,816	−51,280	1,098	1,783
$100,000 under $200,000			107	4,420	438	−19,167	216	−912
$200,000 under $500,000	10	235	41	2,983	139	−8,738	63	−1,272
$500,000 under $1,000,000					34	−4,731	15	−458
$1,000,000 or more			—	—	10	1,460	3	252
Deficit returns, total	11,592	63,059	190,597	2,057,776	96,162	−1,976,621	25,480	−579,953
$0 under $5,000	8,475	21,195	124,438	502,280	46,153	−152,416	8,288	−68,906
$5,000 under $10,000	626	8,978	26,632	282,117	14,969	−192,218	5,232	−63,095
$10,000 under $15,000	976	2,675	14,233	235,022	11,435	−192,795	2,981	−33,467
$15,000 under $30,000	762	4,198	16,284	380,168	10,751	−210,613	3,390	−71,903
$30,000 under $50,000	238	4,593	3,834	161,967	4,649	−160,951	1,833	−67,611
$50,000 under $100,000	282	5,253	3,533	234,061	4,087	−230,965	1,808	−83,413
$100,000 under $200,000	142	5,143	1,126	113,653	2,339	−237,572	1,027	−72,774
$200,000 or more	91	11,024	517	148,508	1,879	−599,091	921	−118,784

Footnotes at end of table.

Table 1.7—Nontaxable 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 or deficit	Sales of capital assets: Net gain		Sales of capital assets: Net loss		Sales of property *other* than *capital assets* net gain less loss		Dividends in *adjusted gross income*	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	**846,951**	**1,750,689**	**230,040**	**160,237**	**309,718**	**−293,823**	**1,133,744**	**1,308,0**
Returns with adjusted gross income, total	**734,825**	**1,143,231**	**207,819**	**140,142**	**230,571**	**−19,017**	**1,072,670**	**1,115,0**
$1 under $1,000	51,535	48,729	19,880	13,373	16,527	−7,519	122,127	36,6
$1,000 under $2,000	101,450	105,826	24,788	11,344	21,106	−7,094	192,893	67,5
$2,000 under $3,000	110,278	112,793	37,604	23,105	25,979	−9,139	218,025	119,4
$3,000 under $4,000	113,784	116,000	28,306	18,840	35,436	10,984	189,424	159,3
$4,000 under $5,000	74,306	78,394	27,252	18,920	22,205	−11,916	103,421	92,0
$5,000 under $6,000	57,742	79,358	13,306	9,826	20,006	−2,628	76,855	115,4
$6,000 under $7,000	42,303	53,110	11,134	9,352	17,505	−14,300	34,306	24,8
$7,000 under $8,000	42,317	64,884	3,465	3,317	12,800	−11,798	27,124	35,7
$8,000 under $9,000	25,255	34,972	6,786	4,280	11,652	5,215	20,916	38,8
$9,000 under $10,000	19,113	50,750	5,792	4,845	7,515	10,632	17,853	33,8
$10,000 under $11,000	13,736	26,810	3,399	2,346	7,601	−9,429	9,969	15,8
$11,000 under $12,000	12,900	31,356	3,134	2,129	6,091	7,626	7,749	31,3
$12,000 under $13,000	9,059	19,472	1,927	1,430	4,247	2,141	5,524	11,9
$13,000 under $14,000	9,933	26,889	2,887	2,504	3,375	−2,199	4,930	3,0
$14,000 under $15,000	4,834	11,738			2,995	1,198	2,690	2,1
$15,000 under $20,000	23,974	91,109	9,604	7,731	6,160	2,667	15,507	52,7
$20,000 under $25,000	10,436	47,595	3,303	1,793	3,906	−1,711	7,523	42,7
$25,000 under $30,000	4,189	22,160	834	808	1,850	−5,166	3,379	7,7
$30,000 under $50,000	5,225	54,246	2,775	2,611	2,012	9,727	8,589	64,3
$50,000 under $100,000	1,973	48,633	1,366	1,314	1,329	4,630	3,008	68,2
$100,000 under $200,000	364	10,518	202	201	181	3,366	629	34,8
$200,000 under $500,000	95	4,057	59	57	69	1,771	176	28,1
$500,000 under $1,000,000	20	2,207	12	12	20	3,373	42	9,0
$1,000,000 or more	4	1,625	4	4	4	552	11	19,4
Deficit returns, total	**112,126**	**607,458**	**22,221**	**20,095**	**79,147**	**−274,806**	**61,074**	**193,0**
$0 under $5,000	60,788	127,962	15,604	9,874	39,945	−80,657	33,114	37,8
$5,000 under $10,000	18,056	97,664	1,085	631	12,626	−46,409	7,363	20,9
$10,000 under $15,000	10,327	48,525	1,487	1,801	8,719	−11,905	5,414	11,3
$15,000 under $30,000	11,064	85,223	2,401	3,746	9,151	−30,911	5,804	14,8
$30,000 under $50,000	4,606	32,380	484	1,683	3,426	−45,524	3,470	16,3
$50,000 under $100,000	4,209	48,834	676	624	3,173	−26,272	2,602	23,6
$100,000 under $200,000	1,736	35,904	300	411	1,215	−13,521	1,877	24,2
$200,000 or more	1,340	130,966	184	1,325	892	−19,607	1,430	43,7

Size of adjusted gross income or deficit	Interest received		Pensions and annuities in adjusted gross income		Rent: Net income		Rent: Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	**6,163,371**	**4,714,016**	**982,881**	**2,229,345**	**763,899**	**975,396**	**412,388**	**1,095,2**
Returns with adjusted gross income, total	**5,906,176**	**4,293,633**	**962,277**	**2,166,853**	**698,507**	**859,354**	**346,736**	**592,9**
$1 under $1,000	927,297	197,841	51,720	81,661	57,712	31,989	40,196	59,0
$1,000 under $2,000	1,411,890	459,084	109,502	164,446	124,832	121,691	32,306	43,9
$2,000 under $3,000	1,203,411	737,301	169,518	244,690	135,573	155,249	66,672	70,8
$3,000 under $4,000	766,201	884,275	240,958	421,358	123,863	145,531	60,730	73,2
$4,000 under $5,000	528,428	621,727	180,679	454,499	92,265	117,002	36,077	38,6
$5,000 under $6,000	374,709	359,357	112,599	359,271	66,215	92,038	22,140	37,6
$6,000 under $7,000	199,460	195,640	33,413	160,131	27,385	30,560	24,837	33,1
$7,000 under $8,000	118,945	151,778	24,377	107,938	17,357	17,268	10,480	32,8
$8,000 under $9,000	76,871	95,523	8,839	33,625	10,914	25,928	6,206	14,8
$9,000 under $10,000	56,336	97,546	11,769	40,088	8,609	16,073	6,073	28,4
$10,000 under $11,000	34,163	30,445	7,493	30,110	3,663	6,591	7,321	11,
$11,000 under $12,000	29,442	33,651	3,660	21,401	2,847	2,375	4,267	22,4
$12,000 under $13,000	25,164	31,369			3,085	8,513	2,315	5,4
$13,000 under $14,000	26,870	26,188			1,720	6,196	5,200	8,
$14,000 under $15,000	16,236	13,155	6,438	37,621	1,554	1,439		
$15,000 under $20,000	63,867	128,171			11,141	37,195	10,476	42
$20,000 under $25,000	21,045	42,726			4,853	5,610	3,742	14
$25,000 under $30,000	9,052	37,831	1,037	7,163	2,015	7,289	2,200	10
$30,000 under $50,000	11,710	46,752			1,524	10,007	4,268	26
$50,000 under $100,000	4,156	49,884	195	1,308	1,092	14,894	1,033	12
$100,000 under $200,000	673	23,031	54	624	202	2,801	125	3
$200,000 under $500,000	196	17,623	18	778	65	1,651	58	2
$500,000 under $1,000,000	43	9,551	4	45	21	1,463	14	
$1,000,000 or more	11	3,184	4	96				
Deficit returns, total	**257,195**	**420,383**	**20,604**	**62,492**	**65,392**	**116,042**	**65,652**	**502,**
$0 under $5,000	164,265	143,779	16,530	50,589	38,657	40,888	40,285	153
$5,000 under $10,000	30,160	35,881	2,017	3,898	7,085	11,510	11,087	62
$10,000 under $15,000	20,298	42,915	1,465	4,135	7,357	9,961	5,501	47
$15,000 under $30,000	21,110	31,870			7,187	14,049	4,055	50
$30,000 under $50,000	8,385	31,783	195	366	2,061	8,627	1,545	18
$50,000 under $100,000	7,452	39,268	175	1,258	1,599	9,123	1,750	45
$100,000 under $200,000	3,254	33,379	95	835	847	10,549	850	31
$200,000 or more	2,271	61,508	127	1,411	599	11,335	579	91

Footnotes at end of table.

Table 1.7—Nontaxable 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 or deficit								
$5,000 under $6,000								
$6,000 under $7,000	2,453	6,089	6,511	9,514	58,196	13,022	27,253	18,636
$7,000 under $8,000	4,894	2,657	7,707	20,427	27,533	5,434	14,919	25,735
$8,000 under $9,000					20,936	2,741	25,349	34,223
$9,000 under $10,000	3,199	7,972			18,984	3,665	11,081	19,260
$10,000 under $11,000					13,672	2,777	3,501	−1,339
$11,000 under $12,000			1,920	4,781	10,108	2,451	4,016	1,901
$12,000 under $13,000	2,735	8,538			4,114	1,163	3,439	−7,013
$13,000 under $14,000			1,886	2,739	10,788	2,141	1,166	172
$14,000 under $15,000	2,413	218			4,072	1,000	956	345
$15,000 under $20,000			1,640	−1,870	14,791	3,679	9,109	27,052
$20,000 under $25,000	1,647	5,457	2,520	9,669	5,932	1,843	3,095	−992
$25,000 under $30,000					1,032	542	1,036	−2,615
$30,000 under $50,000	233	3,295	1,624	3,055	2,428	2,803	2,027	−9,379
$50,000 under $100,000	408	378	738	4,320	584	1,224	1,360	3,637
$100,000 under $200,000	137	830	140	3,268	194	686	200	3,930
$200,000 under $500,000	43	893	47	853	56	406	88	674
$500,000 under $1,000,000	7	12	17	3,116	6	94	23	1,068
$1,000,000 or more	5	−346			5	254	9	247
Deficit returns, total	**9,758**	**29,801**	**9,897**	**−23,808**	**19,691**	**12,018**	**61,297**	**−1,718,634**
$0 under $5,000	2,727	4,547	5,238	−9,569	10,508	2,164	27,236	−42,211
$5,000 under $10,000	2,484	2,786	2,528	−3,524	3,521	2,108	11,505	−59,165
$10,000 under $15,000	1,274	178			888	658	4,514	−22,146
$15,000 under $30,000	1,259	5,753	319	646	1,779	1,257	8,486	−168,412
$30,000 under $50,000	627	2,993	580	−1,888	1,023	1,272	2,860	−92,424
$50,000 under $100,000	718	6,664	566	−3,803	1,005	1,312	3,215	−162,536
$100,000 under $200,000	379	3,640	348	−2,335	545	1,373	1,765	−174,702
$200,000 or more	290	3,240	318	−3,335	422	1,874	1,716	−997,036

Size of adjusted gross income or deficit	Total adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	**734,211**	**1,637,528**	**20,096,514**	**38,799,946**	**18,544,266**	**30,893,643**	**1,552,248**	**7,906,306**
Returns with adjusted gross income, total	**690,417**	**1,471,295**	**20,096,514**	**38,799,946**	**18,544,266**	**30,893,643**	**1,552,248**	**7,906,306**
$1 under $1,000	59,962	185,567	4,738,721	7,610,209	4,718,677	7,559,642	20,044	50,567
$1,000 under $2,000	61,378	136,304	5,354,213	8,636,721	5,317,253	8,538,257	36,960	98,464
$2,000 under $3,000	77,618	120,224	3,684,130	6,234,360	3,606,486	5,978,721	77,644	255,639
$3,000 under $4,000	90,254	218,189	1,858,017	3,518,201	1,685,430	2,974,512	172,587	543,689
$4,000 under $5,000	88,299	155,141	1,457,712	2,849,966	1,280,011	2,268,329	177,701	581,639
$5,000 under $6,000	83,795	146,882	1,296,037	2,737,872	1,067,823	1,936,834	228,214	801,038
$6,000 under $7,000	57,116	114,652	680,755	1,674,473	453,718	827,838	227,037	846,635
$7,000 under $8,000	41,992	99,289	305,261	946,475	172,208	320,633	133,053	625,842
$8,000 under $9,000	28,597	68,341	205,070	760,470	92,659	172,801	112,411	587,670
$9,000 under $10,000	14,682	37,073	127,430	651,938	36,514	68,964	90,916	582,974
$10,000 under $11,000	11,752	27,112	76,586	357,341	25,844	49,024	50,742	308,318
$11,000 under $12,000	14,502	31,919	54,866	310,826	15,942	30,099	39,024	280,727
$12,000 under $13,000	10,426	14,741	41,996	218,360	13,109	26,192	28,887	192,168
$13,000 under $14,000	8,259	14,491	38,992	194,072	12,693	27,294	26,299	166,778
$14,000 under $15,000	5,559	10,421	26,868	165,383	11,399	26,555	15,469	138,827
$15,000 under $20,000	22,391	46,093	93,206	699,044	25,121	63,717	68,085	635,328
$20,000 under $25,000	5,669	17,829	27,110	302,415	5,490	14,272	21,620	288,143
$25,000 under $30,000	3,439	6,198	10,321	138,672	1,894	4,915	8,427	133,758
$30,000 under $50,000	3,237	10,075	13,145	326,926	1,459	3,793	11,686	323,133
$50,000 under $100,000	1,306	8,505	4,984	241,707	532	1,244	4,474	240,500
$100,000 under $200,000	135	627	734	97,462			712	97,425
$200,000 under $500,000	23	1,393	204	65,006			201	65,002
$500,000 under $1,000,000	3	20	44	33,850	4	7	44	33,850
$1,000,000 or more	3	209	12	28,195			11	28,192
Deficit returns, total	**43,794**	**166,233**						
$0 under $5,000	34,917	120,953						
$5,000 under $10,000	3,323	13,747						
$10,000 under $15,000	664	3,013						
$15,000 under $30,000	3,017	11,786			not applicable			
$30,000 under $50,000	527	1,056						
$50,000 under $100,000	766	4,851						
$100,000 under $200,000	373	5,124						
$200,000 or more	187	5,703						

Footnotes at end of table

Table 1.7—Nontaxable 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 or deficit	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	
	Number	Amount		Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total	**47,135,744**	**35,346,280**	**16,369,753**	**4,368,842**	**5,079,319**	**4,368,848**	**855,560**
Returns with adjusted gross income, total	**45,399,696**	**34,044,801**	**15,727,872**	**4,368,842**	**5,079,319**	**4,368,842**	**855,558**
$1 under $1,000	6,273,522	4,704,842	4,730,525	34,500	4,088	34,500	579
$1,000 under $2,000	7,720,195	5,789,801	5,327,909				
$2,000 under $3,000	6,800,468	5,099,747	2,809,205	874,925	113,097	874,925	15,938
$3,000 under $4,000	5,724,281	4,290,574	1,334,368	523,649	144,149	523,649	20,523
$4,000 under $5,000	5,181,634	3,885,159	715,927	741,785	481,039	741,785	69,490
$5,000 under $6,000	5,093,855	3,820,391	347,757	948,280	928,881	948,280	134,495
$6,000 under $7,000	3,211,463	2,408,596	175,667	505,088	537,500	505,088	77,754
$7,000 under $8,000	1,642,563	1,231,922	97,879	207,382	264,404	207,382	38,746
$8,000 under $9,000	1,173,361	880,021	61,209	143,861	210,935	143,861	32,464
$9,000 under $10,000	674,732	506,049	43,674	83,756	169,718	83,756	26,302
$10,000 under $11,000	427,985	320,989	19,737	56,849	158,727	56,849	25,221
$11,000 under $12,000	294,054	220,541	13,193	41,773	146,136	41,773	24,094
$12,000 under $13,000	222,335	166,751	8,454	33,542	151,996	33,542	25,738
$13,000 under $14,000	185,060	138,780	5,204	33,788	207,369	33,788	35,459
$14,000 under $15,000	128,842	96,632	4,497	22,371	145,815	22,371	25,473
$15,000 under $20,000	399,957	299,965	17,023	76,183	661,094	76,183	119,875
$20,000 under $25,000	118,160	88,620	6,091	21,019	258,343	21,019	50,576
$25,000 under $30,000	49,096	36,822	3,041	7,280	125,076	7,280	26,489
$30,000 under $50,000	54,077	40,558	3,762	9,383	223,683	9,383	56,172
$50,000 under $100,000	20,242	15,182	1,932	3,052	120,932	3,052	38,496
$100,000 under $200,000	2,879	2,159	427	307	18,761	307	7,656
$200,000 under $500,000	749	562	146	58	3,971	58	1,958
$500,000 under $1,000,000	143	107	37	7	1,596	7	925
$1,000,000 or more	43	32	8	4	2,009	4	1,135
Deficit returns, total	**1,736,048**	**1,301,479**	**642,081**			**6**	**2**
$0 under $5,000	1,129,472	846,588	458,852				
$5,000 under $10,000	243,471	182,601	75,180				
$10,000 under $15,000	119,998	89,999	38,237				
$15,000 under $30,000	132,988	99,741	39,268	not applicable		6	2
$30,000 under $50,000	47,452	35,582	13,209				
$50,000 under $100,000	37,395	28,024	10,325				
$100,000 under $200,000	14,822	11,110	4,198				
$200,000 or more	10,450	7,834	2,812				

Size of adjusted gross income or deficit	Total tax credits		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	**4,368,848**	**855,560**	**1,787,021**	**483,632**	**1,455,683**	**411,610**
Returns with adjusted gross income, total	**4,368,842**	**855,558**	**1,721,108**	**468,490**	**1,391,555**	**388,523**
$1 under $1,000	34,500	579	130,062	9,734	103,726	7,591
$1,000 under $2,000			259,275	27,553	210,538	23,158
$2,000 under $3,000	874,925	15,938	281,859	43,182	228,182	34,720
$3,000 under $4,000	523,649	20,523	264,094	55,708	168,654	32,785
$4,000 under $5,000	741,785	69,490	188,659	50,543	106,441	20,757
$5,000 under $6,000	948,280	134,495	170,247	51,292	144,418	32,818
$6,000 under $7,000	505,088	77,754	133,865	49,603	126,218	39,778
$7,000 under $8,000	207,382	38,746	71,966	30,197	71,496	29,326
$8,000 under $9,000	143,861	32,464	48,843	24,421	51,313	25,556
$9,000 under $10,000	83,756	26,302	38,293	19,497	38,490	20,142
$10,000 under $11,000	56,849	25,221	27,085	17,110	27,592	18,456
$11,000 under $12,000	41,773	24,094	14,780	11,269	15,833	11,810
$12,000 under $13,000	33,542	25,738	14,018	10,289	15,322	10,880
$13,000 under $14,000	33,788	35,459	12,561	9,891	12,797	11,121
$14,000 under $15,000	22,371	25,473	12,166	9,210	12,574	9,630
$15,000 under $20,000	76,183	119,875	30,740	26,915	32,699	30,560
$20,000 under $25,000	21,019	50,576	10,225	10,241	11,297	11,964
$25,000 under $30,000	7,280	26,489	6,301	5,841	6,720	7,374
$30,000 under $50,000	9,383	56,172	4,471	4,430	4,937	6,250
$50,000 under $100,000	3,052	38,496	1,415	1,402	1,983	3,437
$100,000 under $200,000	307	7,656	123	110	229	239
$200,000 under $500,000	58	1,958	46	39	69	88
$500,000 under $1,000,000	7	925	10	9	20	5
$1,000,000 or more	4	1,135	4	4	7	2
Deficit returns, total	**6**	**2**	**65,913**	**15,142**	**64,128**	**23,08**
$0 under $5,000	—	—	34,878	6,577	32,057	8,22
$5,000 under $10,000	—	—	10,950	2,313	8,906	2,78
$10,000 under $15,000	—	—	6,535	1,791	8,389	2,70
$15,000 under $30,000	—	—	7,305	2,032	8,172	4,42
$30,000 under $50,000	—	—	3,725	1,059	3,136	1,98
$50,000 under $100,000	—	—	1,384	656	1,987	1,35
$100,000 under $200,000	6	2	704	408	927	98
$200,000 or more			432	306	554	62

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

Table 1.8—Returns with and without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	All returns			Nonjoint returns		
	Total	With one or more boxes checked		Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked
		Number of returns	Number of boxes checked			
	(1)	(2)	(3)	(4)	(5)	(6)
Total	82,229,332	25,175,209	38,777,991	9,678,543	10,885,781	17,524,923
Under $2,000	10,790,057	2,379,050	2,620,273	2,648,703	2,113,531	4,556,201
$2,000 under $4,000	9,568,350	2,512,878	2,901,335	1,952,963	2,094,621	3,444,290
$4,000 under $6,000	9,280,693	2,546,344	3,276,340	1,561,354	1,763,213	2,950,543
$6,000 under $8,000	8,013,742	2,252,079	3,142,909	1,057,229	1,302,482	2,195,947
$8,000 under $10,000	7,201,925	2,296,599	3,426,740	764,176	1,106,248	1,558,765
$10,000 under $12,000	6,403,129	2,056,257	3,240,165	579,070	808,523	1,041,485
$12,000 under $14,000	5,876,914	1,966,367	3,294,431	358,771	574,473	682,405
$14,000 under $16,000	5,182,464	1,733,908	3,005,204	252,134	403,195	410,291
$16,000 under $18,000	4,347,084	1,529,376	2,764,419	149,342	233,884	244,069
$18,000 under $20,000	3,507,623	1,272,157	2,354,386	102,416	145,671	135,263
$20,000 under $25,000	5,598,117	2,107,565	3,950,635	118,777	190,852	150,264
$25,000 under $30,000	2,744,255	1,072,202	2,031,703	42,973	67,724	62,789
$30,000 under $50,000	2,747,618	1,117,283	2,133,892	58,520	58,859	65,678
$50,000 under $100,000	781,406	272,763	520,718	24,826	17,859	21,129
$100,000 under $200,000	152,349	50,083	95,468	5,390	3,634	4,329
$200,000 under $500,000	29,193	9,049	17,081	1,536	818	1,246
$500,000 under $1,000,000	3,289	917	1,699	259	127	156
$1,000,000 or more	1,124	332	593	104	67	73
All returns, summary:						
Under $5,000	24,901,853	6,109,211	7,049,671	5,404,343	5,087,572	9,500,201
$5,000 under $10,000	19,952,914	5,877,739	8,317,926	2,580,082	3,292,523	5,205,545
$10,000 under $15,000	14,963,680	4,915,200	8,059,013	1,074,841	1,611,224	1,961,242
$15,000 under $20,000	10,353,534	3,642,865	6,599,592	366,892	554,522	552,271
$20,000 or more	12,057,351	4,630,194	8,751,789	252,385	339,940	305,664

Size of adjusted gross income	Joint returns					
	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Number of returns with two "Yes" boxes checked	Number of returns with two "No" boxes checked	Number of returns with one "Yes" and one "No" box checked
	(7)	(8)	(9)	(10)	(11)	(12)
Total	11,153,509	400,994	473,480	13,602,782	18,223,668	285,652
Under $2,000	587,821	19,101	20,998	241,223	597,284	5,195
$2,000 under $4,000	663,828	24,027	59,624	388,457	934,767	5,773
$4,000 under $6,000	867,764	33,852	37,117	729,996	1,317,571	19,283
$6,000 under $8,000	931,493	45,228	56,477	890,830	1,520,517	13,539
$8,000 under $10,000	913,083	30,650	49,183	1,130,141	1,620,119	29,560
$10,000 under $12,000	987,995	44,038	46,271	1,183,908	1,692,051	19,788
$12,000 under $14,000	984,809	34,600	46,801	1,328,064	1,837,761	29,230
$14,000 under $16,000	990,650	30,813	25,829	1,271,296	1,769,652	28,604
$16,000 under $18,000	864,674	33,820	27,588	1,235,043	1,532,035	26,629
$18,000 under $20,000	694,212	19,015	16,011	1,082,229	1,287,564	25,242
$20,000 under $25,000	1,159,020	35,557	43,397	1,843,070	2,019,094	38,086
$25,000 under $30,000	592,389	25,614	25,194	959,501	948,708	19,363
$30,000 under $50,000	626,040	20,273	16,039	1,016,609	864,058	21,542
$50,000 under $100,000	230,842	3,550	2,561	247,955	229,285	3,399
$100,000 under $200,000	48,314	728	307	45,385	43,926	336
$200,000 under $500,000	9,193	120	69	8,032	8,100	79
$500,000 under $1,000,000	1,062	4	10	782	885	4
$1,000,000 or more	320	4	4	261	291	—
All returns, summary:						
Under $5,000	1,649,037	54,859	94,472	940,460	2,144,589	26,320
$5,000 under $10,000	2,314,952	97,999	128,927	2,440,187	3,845,669	47,030
$10,000 under $15,000	2,476,861	96,805	107,176	3,143,813	4,428,360	63,358
$15,000 under $20,000	2,045,479	65,481	55,324	2,956,727	3,690,703	66,135
$20,000 or more	2,667,180	85,850	87,581	4,121,595	4,114,347	82,809

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

Table 1.9—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

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

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	27,701,606	—	7,116,238	—	893,066	
Adjusted gross income	27,701,606	158,349,664	7,116,238	68,395,267	893,066	4,088,8
Salaries and wages (gross)	27,629,922	157,446,718	7,099,537	68,081,209	893,066	4,082,2
Dividends in adjusted gross income	516,212	74,807	162,250	23,254	(*)	(*)
Interest received	6,496,893	825,779	1,839,423	289,342	83,768	6,0
Other income	(*)	(*)	(*)	(*)	(*)	(*)
Total deductions	27,701,606	47,464,656	7,116,238	14,531,953	893,066	875,2
Taxable income	18,364,344	85,155,294	5,823,056	37,838,412	607,639	2,159,1
Income tax before credits	18,364,344	15,535,876	5,823,056	6,776,750	607,639	402,6
Credit for contributions to candidates for public office	482,823	9,276	160,080	4,766	(*)	(*)
Personal exemptions credit	18,364,344	1,013,837	5,823,056	560,170	607,639	30,6
Earned income credit used to offset income tax before credits	1,266,450	129,077	636,247	49,674	—	
Income tax after credits	16,579,515	14,383,686	5,201,939	6,162,140	544,471	371,7
Earned income credit, refundable portion	2,176,713	486,694	1,238,766	281,018	—	
Tax withheld	27,104,122	20,346,047	6,925,683	8,221,691	873,112	455,2
Tax due at time of filing	1,439,811	231,244	775,291	146,630	151,596	21,4
Total overpayment	25,892,197	6,712,892	6,257,194	2,502,756	722,594	104,6

Selected income and tax items	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,051,800	—	34,736	—	17,605,766	
Adjusted gross income	2,051,800	12,695,327	34,736	130,471	17,605,766	73,039,7
Salaries and wages (gross)	2,049,202	12,655,252	34,736	129,020	17,553,381	72,498,9
Dividends in adjusted gross income	22,633	2,368	(*)	(*)	323,938	48,3
Interest received	267,174	37,678	(*)	(*)	4,300,381	491,5
Other income	(*)	(*)	(*)	(*)	(*)	(*)
Total deductions	2,051,800	3,377,171	34,736	66,267	17,605,766	28,614,0
Taxable income	1,559,379	6,278,502	(*)	(*)	10,362,678	38,858,1
Income tax before credits	1,559,379	1,102,396	(*)	(*)	10,362,678	7,250,8
Credit for contributions to candidates for public office	49,578	603	—	—	262,438	3,7
Personal exemptions credit	1,559,379	101,089	(*)	(*)	10,362,678	321,2
Earned income credit used to offset income tax before credits	508,609	64,205	(*)	(*)	115,447	14,2
Income tax after credits	1,232,534	936,499	(*)	(*)	9,597,724	6,911,5
Earned income credit, refundable portion	680,024	153,780	24,644	4,377	233,279	47,5
Tax withheld	1,980,417	1,534,653	30,090	9,190	17,294,820	10,125,2
Tax due at time of filing	70,351	11,192	—	—	442,573	52,0
Total overpayment	1,962,459	769,729	32,687	11,862	16,917,263	3,323,6

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

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

Table 1.10—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 (gross)		Domestic and foreign dividends received					
					Dividends before exclusion		Dividend exclusion		Dividends in adjusted gross income	
			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)
All returns, total	**27,701,606**	**158,349,684**	**27,629,922**	**157,446,718**	**881,688**	**123,112**	**655,319**	**48,303**	**516,212**	**74,807**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,399,485	1,938,773	3,356,952	1,891,654	69,518	8,963	51,727	3,190	44,428	5,774
$1,000 under $2,000	3,634,783	5,404,080	3,624,382	5,310,557	98,477	9,264	80,649	5,278	55,684	3,989
$2,000 under $3,000	3,097,412	7,668,909	3,088,937	7,557,272	74,119	14,911	52,926	3,858	53,081	11,053
$3,000 under $4,000	2,339,881	8,149,288	2,331,137	8,062,802	49,106	7,145	39,813	2,669	25,727	4,476
$4,000 under $5,000	2,173,486	9,805,429	2,173,486	9,748,653	42,045	11,930	29,471	2,359	30,344	9,572
$5,000 under $6,000	2,281,789	12,464,879	2,281,789	12,416,450	44,105	4,089	33,804	1,962	18,497	2,127
$6,000 under $7,000	1,841,598	11,946,044	1,841,598	11,911,097	54,043	8,501	33,219	2,433	34,494	6,068
$7,000 under $8,000	1,589,217	11,893,072	1,587,818	11,845,042	41,605	5,245	33,902	2,918	26,164	2,326
$8,000 under $9,000	1,395,356	11,855,606	1,395,356	11,804,671	43,120	6,539	33,490	2,571	31,766	3,967
$9,000 under $10,000	1,109,362	10,532,290	1,109,362	10,491,657	42,648	5,484	26,469	1,907	27,331	3,576
$10,000 under $11,000	975,333	10,230,073	975,333	10,185,481	44,006	4,449	31,950	2,068	28,161	2,380
$11,000 under $12,000	800,336	9,196,347	800,336	9,163,449	37,366	3,655	27,651	2,157	24,193	1,498
$12,000 under $13,000	694,717	8,678,880	694,717	8,645,845	40,501	6,048	33,374	2,990	24,469	3,057
$13,000 under $14,000	593,427	8,002,107	593,427	7,973,302	26,192	2,588	17,740	1,177	16,879	1,410
$14,000 under $15,000	476,225	6,900,779	476,225	6,873,530	27,700	2,970	24,377	2,010	11,346	960
$15,000 under $20,000	1,020,690	17,352,837	1,020,690	17,277,160	93,857	10,207	76,714	5,842	44,381	4,365
$20,000 under $25,000	231,459	5,034,773	231,327	5,007,714	25,484	8,915	21,030	2,148	14,241	6,767
$25,000 under $30,000	39,476	1,049,530	39,476	1,043,772	7,796	2,209	7,013	768	4,826	1,440
$30,000 or more	7,574	245,990	7,574	236,610						
Taxable returns, total	**16,579,515**	**136,607,908**	**16,575,935**	**135,994,960**	**606,757**	**83,160**	**461,353**	**35,348**	**363,025**	**47,806**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	931,589	2,558,867	931,589	2,540,186	—	—	—	—	—	—
$2,000 under $3,000	1,737,862	6,060,875	1,735,813	6,008,565	54,987	6,743	44,193	2,931	35,035	3,812
$3,000 under $4,000	1,658,473	7,492,417	1,658,473	7,455,021	34,498	6,225	26,022	1,831	41,138	6,519
$4,000 under $5,000	1,784,496	9,758,663	1,784,496	9,711,039	38,451	4,024	29,706	1,898		
$5,000 under $6,000	1,650,855	10,724,159	1,650,855	10,689,555	49,945	8,479	29,121	2,411	34,494	6,068
$6,000 under $7,000	1,529,791	11,447,010	1,528,392	11,399,804	41,605	5,245	33,902	2,918	26,164	2,326
$7,000 under $8,000	1,352,006	11,491,048	1,352,006	11,440,667	43,120	6,539	33,490	2,571	31,766	3,967
$8,000 under $9,000	1,101,862	10,459,509	1,101,862	10,419,216	41,249	4,864	25,070	1,628	25,932	3,237
$9,000 under $10,000	972,500	10,200,769	972,500	10,156,177	44,006	4,449	31,950	2,068	28,161	2,380
$10,000 under $11,000	799,239	9,184,163	799,239	9,151,265	37,366	3,655	27,651	2,157	24,193	1,498
$11,000 under $12,000	692,790	8,655,259	692,790	8,622,224	40,501	6,048	33,374	2,990	24,469	3,057
$12,000 under $13,000	592,628	7,991,260	592,628	7,962,455	26,192	2,588	17,740	1,177	16,879	1,410
$13,000 under $14,000	476,225	6,900,779	476,225	6,873,530	27,700	2,970	24,377	2,010	11,346	960
$14,000 under $15,000	1,020,690	17,352,837	1,020,690	17,277,160	93,857	10,207	76,714	5,842	44,381	4,365
$15,000 under $20,000	231,459	5,034,773	231,327	5,007,714	25,484	8,915	21,030	2,148	14,241	6,767
$20,000 under $25,000	39,476	1,049,530	39,476	1,043,772	7,796	2,209	7,013	768	4,826	1,440
$25,000 under $30,000	7,574	245,990	7,574	236,610						
$30,000 or more										
Total nontaxable returns	**11,122,091**	**21,741,775**	**11,053,987**	**21,451,755**	**254,931**	**39,954**	**193,966**	**12,955**	**153,187**	**26,999**
All returns, summary:										
Under $5,000	14,645,047	32,966,478	14,574,894	32,570,937	333,265	52,214	254,586	17,350	209,464	34,864
$5,000 under $10,000	8,217,322	58,691,890	8,215,923	58,468,918	225,521	29,858	160,884	11,792	138,252	18,065
$10,000 under $15,000	3,540,038	43,008,186	3,540,038	42,841,607	175,765	19,709	135,092	10,403	105,048	9,306
$15,000 or more	1,299,199	23,683,130	1,299,067	23,565,256	127,137	21,330	104,757	8,758	63,448	12,572

Footnotes at end of table.

Table 1.10—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	Interest received		Total deductions		Total exemptions		Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**6,496,893**	**625,779**	**27,701,606**	**47,464,656**	**50,703,186**	**38,027,392**	**18,364,344**	**85,155,294**	**15,535,**
No adjusted gross income	—	—	—	—	—	—	—	—	
$1 under $1,000	508,851	41,345	3,399,485	5,414,289	4,052,015	3,039,011	29,491	7,622	1,
$1,000 under $2,000	713,529	89,534	3,634,783	5,775,554	4,713,286	3,534,965			
$2,000 under $3,000	641,702	100,584	3,097,412	4,974,462	4,337,476	3,253,107	1,570,428	502,001	70,
$3,000 under $4,000	532,332	82,010	2,339,881	3,781,313	3,711,095	2,783,321	1,912,624	2,021,865	298,
$4,000 under $5,000	398,787	47,205	2,173,486	3,530,466	3,824,299	2,868,224	1,967,420	3,600,544	562,
$5,000 under $6,000	442,486	46,171	2,281,789	3,746,355	4,267,343	3,200,507	2,176,596	5,627,104	920,
$6,000 under $7,000	387,305	28,878	1,841,598	3,048,212	3,563,023	2,672,267	1,798,439	6,260,641	1,054,
$7,000 under $8,000	392,724	45,078	1,589,217	2,665,047	3,318,118	2,488,589	1,571,676	6,762,176	1,166,
$8,000 under $9,000	345,937	46,967	1,395,356	2,378,087	3,158,941	2,369,206	1,389,209	7,118,712	1,259,
$9,000 under $10,000	281,032	36,522	1,109,362	1,903,882	2,531,008	1,898,256	1,109,362	6,730,152	1,219,
$10,000 under $11,000	296,638	42,212	975,333	1,729,781	2,378,450	1,783,838	975,195	6,716,520	1,237,
$11,000 under $12,000	269,668	30,612	800,336	1,488,099	2,074,095	1,555,571	800,336	6,152,677	1,139,
$12,000 under $13,000	226,849	29,978	694,717	1,377,964	1,846,182	1,384,637	694,717	5,916,279	1,114,
$13,000 under $14,000	217,300	27,395	593,427	1,271,843	1,629,386	1,222,040	593,427	5,508,224	1,041,
$14,000 under $15,000	189,446	25,987	476,225	1,096,756	1,383,880	1,037,910	476,225	4,766,113	908,
$15,000 under $20,000	491,525	71,312	1,020,690	2,567,358	3,057,869	2,293,402	1,020,690	12,492,078	2,458,
$20,000 under $25,000	129,243	20,292	231,459	594,540	726,292	544,719	231,459	3,895,514	824,
$25,000 under $30,000	26,195	4,650	39,476	101,172	107,974	80,981	39,476	867,378	202,
$30,000 or more	5,344	9,048	7,574	19,455	22,454	16,841	7,574	209,694	54,
Taxable returns, total	**4,645,404**	**562,861**	**16,579,515**	**29,345,777**	**30,851,827**	**23,138,873**	**16,579,515**	**84,123,262**	**15,387,**
No adjusted gross income	—	—	—	—	—	—	—	—	
$1 under $1,000	—	—	—	—	—	—	—	—	
$1,000 under $2,000	176,389	17,653	931,589	1,429,457	936,236	702,177	931,589	427,233	60,
$2,000 under $3,000	459,857	49,525	1,737,862	2,739,291	1,800,719	1,350,539	1,737,862	1,971,045	290,
$3,000 under $4,000	352,198	33,002	1,658,473	2,645,156	1,956,669	1,467,502	1,658,473	3,379,760	530,
$4,000 under $5,000	414,292	45,470	1,784,496	2,858,770	2,267,551	1,700,663	1,784,496	5,199,229	858,
$5,000 under $6,000	378,011	28,535	1,650,855	2,698,821	2,561,989	1,921,492	1,650,855	6,103,846	1,032,
$6,000 under $7,000	387,529	44,254	1,529,791	2,553,711	2,894,562	2,170,922	1,529,791	6,722,377	1,161,
$7,000 under $8,000	343,888	46,414	1,352,006	2,296,952	2,612,206	2,109,155	1,352,006	7,084,942	1,254,
$8,000 under $9,000	281,032	36,522	1,101,862	1,889,632	2,466,003	1,849,502	1,101,862	6,720,375	1,218,
$9,000 under $10,000	296,638	42,212	972,500	1,724,398	2,350,941	1,763,206	972,500	6,713,165	1,237,
$10,000 under $11,000	269,668	30,612	799,239	1,486,015	2,062,827	1,547,120	799,239	6,151,028	1,139,
$11,000 under $12,000	226,849	29,978	692,790	1,374,185	1,823,857	1,367,893	692,790	5,913,181	1,113,
$12,000 under $13,000	217,300	27,395	592,628	1,270,108	1,619,798	1,214,849	592,628	5,506,304	1,041,
$13,000 under $14,000	189,446	25,987	476,225	1,096,756	1,383,880	1,037,910	476,225	4,766,113	908,
$14,000 under $15,000	491,525	71,312	1,020,690	2,567,358	3,057,869	2,293,402	1,020,690	12,492,078	2,458,
$15,000 under $20,000	129,243	20,292	231,459	594,540	726,292	544,719	231,459	3,895,514	824,
$20,000 under $25,000	26,195	4,650	39,476	101,172	107,974	80,981	39,476	867,378	202,
$25,000 under $30,000	5,344	9,048	7,574	19,455	22,454	16,841	7,574	209,694	54,
Total nontaxable returns	**1,851,489**	**262,918**	**11,122,091**	**18,118,881**	**19,851,359**	**14,888,519**	**1,784,829**	**1,032,031**	**148,**
All returns, summary:									
Under $5,000	2,795,201	360,678	14,645,047	23,476,104	20,638,171	15,478,628	5,479,963	6,132,032	932,
$5,000 under $10,000	1,649,484	203,617	8,217,322	13,741,584	16,838,433	12,628,825	8,045,282	32,498,785	5,621,
$10,000 under $15,000	1,199,901	156,183	3,540,038	6,964,444	9,311,993	6,983,995	3,539,900	29,059,813	5,441,
$15,000 or more	652,307	105,302	1,299,199	3,282,525	3,914,589	2,935,942	1,299,199	17,464,664	3,540,

Footnotes at end of table.

Table 1.10—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	Credit for contributions to candidates for public office		Personal exemption credit		Earned income credit used to offset income tax before credits		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**482,823**	**9,276**	**18,384,344**	**1,013,837**	**1,266,450**	**129,077**	**16,579,515**	**14,383,686**	**16,579,515**	**14,383,686**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	29,491	657	—	—	931,589	32,141	931,589	32,141
$2,000 under $3,000	20,915	179	1,570,428	38,946	—	—				
$3,000 under $4,000	42,928	433	1,912,624	59,684	30,744	989	1,737,862	237,042	1,737,862	237,042
$4,000 under $5,000	44,227	571	1,967,420	75,101	140,137	14,321	1,658,473	472,844	1,658,473	472,844
$5,000 under $6,000	40,932	601	2,176,596	98,734	325,900	46,131	1,784,496	774,792	1,784,496	774,792
$6,000 under $7,000	42,928	587	1,798,439	91,877	371,960	48,047	1,650,855	914,249	1,650,855	914,249
$7,000 under $8,000	21,579	406	1,571,676	91,268	397,709	19,590	1,529,791	1,055,681	1,529,791	1,055,681
$8,000 under $9,000	25,919	447	1,389,209	88,227			1,352,006	1,170,413	1,352,006	1,170,413
$9,000 under $10,000	40,285	810	1,109,362	74,774			1,101,862	1,144,367	1,101,862	1,144,367
$10,000 under $11,000	26,097	609	975,195	70,674			972,500	1,166,327	972,500	1,166,327
$11,000 under $12,000	28,243	643	800,336	61,659			799,239	1,077,591	799,239	1,077,591
$12,000 under $13,000	27,427	585	694,717	55,026			692,790	1,058,407	692,790	1,058,407
$13,000 under $14,000	23,769	645	593,427	48,657	not applicable		592,628	992,315	592,628	992,315
$14,000 under $15,000	21,539	699	476,225	41,269			476,225	866,516	476,225	866,516
$15,000 under $20,000	58,589	1,622	1,020,690	91,629			1,020,690	2,365,696	1,020,690	2,365,696
$20,000 under $25,000			231,459	21,762			231,459	802,481	231,459	802,481
$25,000 under $30,000	17,446	440	39,476	3,239			39,476	199,304	39,476	199,304
$30,000 or more			7,574	654			7,574	53,520	7,574	53,520
Taxable returns, total	**463,906**	**9,109**	**16,579,515**	**917,704**	**739,926**	**76,857**	**16,579,515**	**14,383,686**	**16,579,515**	**14,383,686**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	931,589	28,025	—	—	931,589	32,141	931,589	32,141
$2,000 under $3,000	16,817	153								
$3,000 under $4,000	40,879	431	1,737,862	53,467	—	—	1,737,862	237,042	1,737,862	237,042
$4,000 under $5,000	38,729	564	1,658,473	57,589	—	—	1,658,473	472,844	1,658,473	472,844
$5,000 under $6,000	38,056	484	1,784,496	66,702	70,613	16,155	1,784,496	774,792	1,784,496	774,792
$6,000 under $7,000	38,830	581	1,650,855	75,977	283,035	41,496	1,650,855	914,249	1,650,855	914,249
$7,000 under $8,000	21,579	406	1,529,791	86,004	386,278	19,206	1,529,791	1,055,681	1,529,791	1,055,681
$8,000 under $9,000	25,919	447	1,352,006	83,440			1,352,006	1,170,413	1,352,006	1,170,413
$9,000 under $10,000	40,285	810	1,101,862	73,380			1,101,862	1,144,367	1,101,862	1,144,367
$10,000 under $11,000	25,799	599	972,500	70,201			972,500	1,166,327	972,500	1,166,327
$11,000 under $12,000	28,243	643	799,239	61,422			799,239	1,077,591	799,239	1,077,591
$12,000 under $13,000	27,427	585	692,790	54,570			692,790	1,058,407	692,790	1,058,407
$13,000 under $14,000	23,769	645	592,628	48,374	not applicable		592,628	992,315	592,628	992,315
$14,000 under $15,000	21,539	699	476,225	41,269			476,225	866,516	476,225	866,516
$15,000 under $20,000	58,589	1,622	1,020,690	91,629			1,020,690	2,365,696	1,020,690	2,365,696
$20,000 under $25,000			231,459	21,762			231,459	802,481	231,459	802,481
$25,000 under $30,000	17,446	440	39,476	3,239			39,476	199,304	39,476	199,304
$30,000 or more			7,574	654			7,570	53,520	7,574	53,520
Total nontaxable returns	**18,917**	**169**	**1,784,829**	**96,132**	**526,524**	**52,220**	—	—	—	—
All returns, summary										
Under $5,000	108,070	1,183	5,479,963	174,387	170,881	15,310	4,327,924	742,027	4,327,924	742,027
$5,000 under $10,000	171,643	2,850	8,045,282	444,881	1,095,569	113,767	7,419,010	5,059,502	7,419,010	5,059,502
$10,000 under $15,000	127,075	3,180	3,539,900	277,286	not applicable		3,533,382	5,161,156	3,533,382	5,161,156
$15,000 or more	76,035	2,062	1,299,199	117,284			1,299,199	3,421,001	1,299,199	3,421,001

Footnotes at end of table.

Table 1.10—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	Total taxpayments[1]		Income tax withheld		Earned income credit, refundable portion		Tax due at time of filing		Overpayment refund	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**27,115,577**	**20,378,640**	**27,104,122**	**20,346,047**	**2,176,713**	**486,694**	**1,439,811**	**231,244**	**25,881,648**	**6,711,190**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,230,662	132,456	3,230,662	132,217	147,545	8,441	—	—	3,243,525	140,896
$1,000 under $2,000	3,514,737	430,488	3,514,737	429,593	256,476	39,169	29,648	803	3,537,466	469,395
$2,000 under $3,000	2,991,147	663,612	2,989,098	662,383	333,037	82,239	54,361	3,492	3,004,294	714,560
$3,000 under $4,000	2,267,899	787,487	2,267,899	786,143	331,043	114,929			2,253,209	668,866
$4,000 under $5,000	2,119,162	1,019,091	2,119,162	1,019,091	414,927	129,799	86,090	8,678	2,071,497	684,723
$5,000 under $6,000	2,243,352	1,410,735	2,239,254	1,408,513	458,306	87,682	85,755	11,453	2,193,985	735,079
$6,000 under $7,000	1,834,154	1,454,601	1,833,875	1,454,434	181,450	22,296	81,293	9,930	1,758,256	572,512
$7,000 under $8,000	1,585,702	1,524,894	1,585,702	1,524,726	53,929	2,139	94,502	8,565	1,494,715	479,917
$8,000 under $9,000	1,391,258	1,594,098	1,391,258	1,591,243			76,973	10,401	1,312,728	432,878
$9,000 under $10,000	1,105,914	1,446,643	1,101,816	1,442,801			96,703	13,014	1,010,610	315,268
$10,000 under $11,000	971,510	1,424,205	971,510	1,422,379			107,691	17,179	867,642	274,960
$11,000 under $12,000	799,537	1,302,148	798,738	1,300,868			93,014	14,086	706,523	238,550
$12,000 under $13,000	691,692	1,246,969	691,692	1,246,969			117,202	21,565	577,515	210,127
$13,000 under $14,000	593,427	1,172,638	593,427	1,171,968	not applicable		94,811	14,800	498,616	195,123
$14,000 under $15,000	476,225	1,026,428	476,225	1,026,036			70,205	11,121	405,222	171,033
$15,000 under $20,000	1,020,690	2,658,158	1,020,690	2,651,453			231,828	41,831	787,720	334,294
$20,000 under $25,000	231,459	836,430	231,327	831,587			90,682	29,532	140,126	63,481
$25,000 under $30,000	39,476	197,072	39,476	196,243			23,193	10,319	17,997	9,528
$30,000 or more	7,574	50,487	7,574	47,402			5,860	4,476		
Taxable returns, total	**16,478,490**	**18,804,802**	**16,469,084**	**18,774,555**			**1,439,811**	**231,245**	**15,122,677**	**4,650,875**
No adjusted gross income	—	—	—	—			—	—	—	—
$1 under $1,000	—	—	—	—			—	—	—	—
$1,000 under $2,000	907,136	248,202	907,136	247,481			29,648	803	901,941	216,865
$2,000 under $3,000	1,719,487	653,819	1,719,487	653,175			54,361	3,492	1,683,222	420,269
$3,000 under $4,000										
$4,000 under $5,000	1,633,919	869,815	1,633,919	869,815			86,090	8,678	1,568,778	405,648
$5,000 under $6,000	1,758,754	1,224,166	1,764,656	1,221,944			85,755	11,453	1,696,692	460,826
$6,000 under $7,000	1,648,057	1,380,422	1,647,778	1,380,255			81,293	9,930	1,567,513	476,037
$7,000 under $8,000	1,527,832	1,497,968	1,527,832	1,497,800			94,502	8,565	1,435,289	450,853
$8,000 under $9,000	1,349,957	1,575,008	1,349,957	1,572,154			76,973	10,401	1,271,427	413,788
$9,000 under $10,000	1,098,414	1,444,522	1,094,316	1,440,681	not applicable		96,703	13,014	1,003,110	313,147
$10,000 under $11,000	968,677	1,422,967	968,677	1,421,141			107,691	17,179	864,609	273,722
$11,000 under $12,000	798,440	1,301,556	797,641	1,300,276			93,014	14,086	705,426	237,959
$12,000 under $13,000	689,765	1,246,253	689,765	1,246,253			117,202	21,565	575,588	209,411
$13,000 under $14,000	592,628	1,171,529	592,628	1,170,859			94,811	14,800	497,817	194,014
$14,000 under $15,000	476,225	1,026,428	476,225	1,026,036			70,205	11,121	405,222	171,033
$15,000 under $20,000	1,020,690	2,658,158	1,020,690	2,651,453			231,828	41,831	787,720	334,294
$20,000 under $25,000	231,459	836,430	231,327	831,587			90,682	29,532	140,126	63,481
$25,000 under $30,000	39,476	197,072	39,476	196,243			23,193	10,319	17,997	9,528
$30,000 or more	7,574	50,487	7,574	47,402			5,860	4,476		
Total nontaxable returns	**10,637,087**	**1,573,837**	**10,635,038**	**1,571,494**	**2,176,713**	**486,694**	—	—	**10,758,969**	**2,060,314**
All returns, summary										
Under $5,000	14,123,607	3,033,134	14,121,558	3,029,426	1,483,028	374,577	170,099	12,973	14,109,991	2,678,439
$5,000 under $10,000	8,160,380	7,430,971	8,151,905	7,421,717	693,685	112,117	435,226	53,363	7,770,294	2,535,654
$10,000 under $15,000	3,532,391	6,172,387	3,531,592	6,168,220	not applicable		482,923	78,751	3,055,518	1,089,793
$15,000 or more	1,299,199	3,742,146	1,299,067	3,726,684			351,563	86,158	945,843	407,303

[1]Includes income tax withheld, excess social security taxes withheld, and 1975 estimated tax payments.

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

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income less loss	Tax preferences[1]		Investment interest per income concept[2]		Adjusted gross income less deficit	Total deductions per income concept
			Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Part I—All Returns								
Size of adjusted gross income								
Total	82,229,332	947,784,871	15,056,213	17,557,701	13,233,270	5,207,768	947,784,871	223,181,779
Under $200,000	82,195,726	935,102,374	15,024,473	14,911,732	13,210,246	4,672,893	935,102,374	220,277,604
$200,000 under $500,000	29,193	8,149,944	27,485	1,242,538	19,915	305,131	8,149,944	1,699,009
$500,000 under $1,000,000	3,289	2,187,947	3,160	538,842	2,294	110,271	2,187,947	551,990
$1,000,000 or more	1,124	2,344,606	1,095	864,589	815	119,473	2,344,606	653,176
Size of expanded income[3]								
Total	82,229,332	959,872,495	15,056,213	17,557,700	13,438,646	5,470,076	947,784,871	217,711,702
Under $200,000	82,188,409	943,008,052	15,017,127	13,840,402	13,411,369	5,004,196	934,171,846	215,198,789
$200,000 under $500,000	34,565	9,776,818	32,885	1,573,005	22,907	278,464	8,482,278	1,439,775
$500,000 under $1,000,000	4,533	3,038,263	4,405	784,423	3,059	92,744	2,346,583	461,278
$1,000,000 or more	1,825	4,049,362	1,796	1,359,870	1,311	94,672	2,784,164	611,860
Size of adjusted gross income plus tax preferences								
Total	82,229,332	965,342,572	15,056,213	17,557,700	13,438,646	5,470,076	947,784,871	223,181,779
Under $200,000	82,185,919	947,412,455	15,014,666	13,751,248	13,408,879	4,826,493	933,661,207	219,914,655
$200,000 under $500,000	36,581	10,356,819	34,873	1,603,866	24,923	351,187	8,752,953	1,842,980
$500,000 under $1,000,000	4,892	3,277,411	4,763	806,998	3,418	132,970	2,470,413	624,076
$1,000,000 or more	1,940	4,295,887	1,911	1,395,588	1,426	159,426	2,900,298	800,068
Size of adjusted gross income less investment interest								
Total	82,229,332	942,577,103	15,056,213	17,557,701	13,233,270	5,207,768	947,784,870	217,974,010
Under $200,000	82,197,967	930,794,668	15,026,685	15,052,829	13,212,487	4,869,227	935,663,894	215,728,857
$200,000 under $500,000	27,332	7,621,311	25,652	1,159,064	18,054	217,984	7,839,295	1,331,743
$500,000 under $1,000,000	2,989	1,991,895	2,861	518,350	1,994	59,850	2,051,745	410,939
$1,000,000 or more	1,044	2,169,229	1,015	827,458	735	60,707	2,229,936	502,471
Part II—Taxable Returns								
Size of adjusted gross income								
Total	61,490,737	898,314,539	12,977,663	15,658,557	12,680,794	4,682,779	898,314,539	184,381,832
Under $200,000	61,457,391	885,749,143	12,946,167	13,019,771	12,658,008	4,204,978	885,749,143	181,604,708
$200,000 under $500,000	28,989	8,091,408	27,297	1,238,286	19,728	280,979	8,091,408	1,634,003
$500,000 under $1,000,000	3,245	2,158,873	3,116	537,025	2,254	99,031	2,158,873	518,140
$1,000,000 or more	1,112	2,315,115	1,083	863,475	804	97,791	2,315,115	624,981
Size of expanded income[3]								
Total	61,490,737	909,059,208	12,977,663	15,658,557	12,882,693	4,913,889	898,314,539	179,467,943
Under $200,000	61,450,024	892,274,479	12,938,772	11,977,134	12,855,553	4,464,825	884,762,170	177,013,369
$200,000 under $500,000	34,394	9,728,275	32,729	1,553,425	22,796	268,254	8,443,103	1,403,522
$500,000 under $1,000,000	4,502	3,018,332	4,374	778,980	3,036	86,952	2,326,304	442,884
$1,000,000 or more	1,817	4,038,122	1,788	1,349,018	1,308	93,858	2,782,962	608,168
Size of adjusted gross income plus tax preferences								
Total	61,490,737	913,973,096	12,977,663	15,658,556	12,882,693	4,913,888	898,314,539	184,381,832
Under $200,000	61,447,687	896,200,727	12,936,463	11,892,870	12,853,216	4,333,035	884,307,857	181,254,346
$200,000 under $500,000	36,289	10,272,101	34,597	1,580,537	24,691	323,267	8,691,564	1,768,614
$500,000 under $1,000,000	4,838	3,241,332	4,709	800,523	3,372	120,816	2,440,809	589,070
$1,000,000 or more	1,923	4,258,936	1,894	1,384,626	1,414	136,770	2,874,309	769,802
Size of adjusted gross income less investment interest								
Total	61,490,737	893,631,760	12,977,663	15,658,557	12,680,794	4,682,779	898,314,540	179,699,052
Under $200,000	61,459,498	881,896,793	12,948,246	13,158,035	12,660,115	4,358,091	886,254,884	177,503,377
$200,000 under $500,000	27,233	7,592,863	25,568	1,156,851	17,972	210,243	7,803,106	1,302,835
$500,000 under $1,000,000	2,965	1,976,799	2,837	517,238	2,707	114,445	2,030,675	392,286
$1,000,000 or more	1,041	2,165,305	1,012	826,433			2,225,875	500,554
Part III—Nontaxable Returns								
Size of adjusted gross income								
Total	20,738,595	49,470,332	2,078,550	1,899,144	552,476	524,988	49,470,332	38,799,948
Under $200,000	20,738,335	49,353,232	2,078,306	1,891,961	552,238	467,915	49,353,232	38,672,897
$200,000 under $500,000	204	58,536	188	4,252	187	24,152	58,536	65,006
$500,000 under $1,000,000	44	29,074	44	1,818	40	11,240	29,074	33,850
$1,000,000 or more	12	29,490	12	1,113	11	21,681	29,490	28,195
Size of expanded income[3]								
Total	20,738,595	50,813,288	2,078,550	1,899,144	555,953	556,187	49,470,332	38,243,759
Under $200,000	20,738,385	50,733,573	2,078,355	1,863,268	555,816	539,371	49,409,676	38,185,420
$200,000 under $500,000	171	48,544	156	19,579	111	10,210	39,175	36,253
$500,000 under $1,000,000	31	19,931	31	5,444	23	5,792	20,279	18,394
$1,000,000 or more	8	11,240	8	10,853	3	814	1,202	3,692
Size of adjusted gross income plus tax preferences								
Total	20,738,595	51,369,475	2,078,550	1,899,144	555,953	556,187	49,470,331	38,799,946
Under $200,000	20,738,232	51,211,727	2,078,203	1,858,378	555,663	493,458	49,353,350	38,660,308
$200,000 under $500,000	292	84,718	276	23,329	232	27,920	61,388	74,366
$500,000 under $1,000,000	54	36,079	54	6,475	46	12,153	29,604	35,006
$1,000,000 or more	17	36,951	17	10,962	12	22,656	25,989	30,266
Size of adjusted gross income less investment interest								
Total	20,738,595	48,945,344	2,078,550	1,899,143	552,476	524,988	49,470,332	38,274,958
Under $200,000	20,738,469	48,897,875	2,078,439	1,894,794	552,372	511,135	49,409,011	38,225,480
$200,000 under $500,000	99	28,449	84	2,213	82	7,741	36,189	28,908
$500,000 under $1,000,000	24	15,096	24	1,112	22	6,112	21,071	18,653
$1,000,000 or more	3	3,924	3	1,024			4,061	1,917

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income *under alternative concepts*	Deductions as reported						
	Total	Interest		Taxes		Contributions	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Part I—All Returns							
Size of adjusted gross income							
Total	223,181,779	23,385,461	38,885,282	25,929,082	44,141,288	24,642,672	15,393,330
Under $200,000	220,277,604	23,359,576	38,203,136	25,896,081	43,251,089	24,610,404	14,424,333
$200,000 under $500,000	1,699,009	22,501	409,597	28,639	593,143	27,984	478,672
$500,000 under $1,000,000	551,990	2,512	134,566	3,250	157,112	3,187	191,472
$1,000,000 or more	653,176	872	137,983	1,112	139,944	1,097	298,853
Size of expanded income[a]							
Total	223,181,778	23,385,461	38,885,283	25,929,082	44,141,289	24,642,672	15,393,331
Under $200,000	220,202,985	23,354,563	38,288,834	25,889,409	43,173,445	24,603,967	14,376,930
$200,000 under $500,000	1,718,239	26,121	377,376	33,484	624,375	32,636	477,413
$500,000 under $1,000,000	554,022	3,375	113,464	4,395	168,396	4,305	201,366
$1,000,000 or more	706,532	1,402	105,609	1,794	175,073	1,764	337,622
Size of adjusted gross income plus tax preferences							
Total	223,181,779	23,385,461	38,885,282	25,929,082	44,141,289	24,642,672	15,393,330
Under $200,000	219,914,655	23,352,073	38,089,504	25,886,926	43,139,923	24,601,583	14,344,077
$200,000 under $500,000	1,842,980	28,137	462,250	35,493	642,727	34,560	488,796
$500,000 under $1,000,000	624,076	3,734	157,233	4,756	177,618	4,653	211,900
$1,000,000 or more	800,068	1,517	176,295	1,907	181,021	1,876	348,557
[b] Size of adjusted gross income less investment interest							
Total	223,181,778	23,385,461	38,885,282	25,929,082	44,141,288	24,642,672	15,393,330
Under $200,000	220,598,084	23,361,817	38,423,408	25,898,318	43,288,046	24,612,599	14,461,440
$200,000 under $500,000	1,549,727	20,640	310,215	26,781	572,303	26,161	462,811
$500,000 under $1,000,000	470,789	2,212	79,348	2,951	147,410	2,893	181,863
$1,000,000 or more	563,178	792	72,311	1,032	133,529	1,019	287,216
Part II—Taxable Returns							
Size of adjusted gross income							
Total	184,381,832	22,175,086	36,273,114	24,434,031	42,528,316	23,323,488	14,716,794
Under $200,000	181,604,708	22,149,447	35,671,383	24,401,283	41,648,132	23,291,462	13,761,458
$200,000 under $500,000	1,634,003	22,309	371,370	28,441	586,949	27,794	471,440
$500,000 under $1,000,000	518,140	2,469	116,280	3,206	154,225	3,146	187,043
$1,000,000 or more	624,981	861	114,081	1,101	139,010	1,086	296,853
Size of expanded income[a]							
Total	184,381,831	22,175,086	36,273,115	24,434,031	42,528,315	23,323,488	14,716,793
Under $200,000	181,478,194	22,144,333	35,707,969	24,394,518	41,568,690	23,284,934	13,711,467
$200,000 under $500,000	1,671,775	26,005	357,977	33,355	618,995	32,515	471,863
$500,000 under $1,000,000	529,836	3,350	102,432	4,368	166,062	4,279	197,446
$1,000,000 or more	702,026	1,398	104,737	1,790	174,568	1,760	336,017
Size of adjusted gross income plus tax preferences							
Total	184,381,832	22,175,086	36,273,115	24,434,031	42,528,316	23,323,488	14,716,793
Under $200,000	181,254,346	22,141,996	35,562,540	24,392,188	41,538,254	23,282,698	13,681,752
$200,000 under $500,000	1,768,614	27,900	421,387	35,243	635,445	34,319	481,100
$500,000 under $1,000,000	589,070	3,686	138,005	4,706	174,551	4,608	207,434
$1,000,000 or more	769,802	1,504	151,183	1,894	180,066	1,863	346,507
Size of adjusted gross income less investment interest							
Total	184,381,831	22,175,086	36,273,115	24,434,031	42,528,316	23,323,488	14,716,792
Under $200,000	181,861,468	22,151,554	35,839,871	24,403,386	41,681,836	23,293,529	13,795,111
$200,000 under $500,000	1,513,078	20,553	292,993	26,688	567,808	26,073	457,828
$500,000 under $1,000,000	446,161	2,979	140,251	3,957	278,672	3,886	463,853
$1,000,000 or more	561,124						
Part III—Nontaxable Returns							
Size of adjusted gross income							
Total	38,799,948	1,210,375	2,612,169	1,495,051	1,612,973	1,319,184	676,536
Under $200,000	38,672,897	1,210,129	2,531,753	1,494,798	1,602,958	1,318,942	662,875
$200,000 under $500,000	65,006	192	38,227	198	6,194	190	7,232
$500,000 under $1,000,000	33,850	43	18,286	44	2,887	41	4,429
$1,000,000 or more	28,195	11	23,903	11	934	11	2,000
Size of expanded income[a]							
Total	38,799,946	1,210,375	2,612,168	1,495,051	1,612,973	1,319,184	676,537
Under $200,000	38,724,791	1,210,230	2,580,865	1,494,891	1,604,755	1,319,033	665,463
$200,000 under $500,000	46,463	116	19,399	129	5,380	121	5,550
$500,000 under $1,000,000	24,186	25	11,032	27	2,333	26	3,920
$1,000,000 or more	4,506	4	872	4	505	4	1,604
Size of adjusted gross income plus tax preferences							
Total	38,799,946	1,210,375	2,612,168	1,495,051	1,612,973	1,319,184	676,537
Under $200,000	38,660,308	1,210,077	2,526,964	1,494,738	1,601,669	1,318,885	662,325
$200,000 under $500,000	74,366	237	40,863	250	7,283	241	7,696
$500,000 under $1,000,000	35,006	48	19,228	50	3,067	45	4,466
$1,000,000 or more	30,266	13	25,113	13	954	13	2,050
Size of adjusted gross income less investment interest							
Total	38,799,948	1,210,375	2,612,168	1,495,051	1,612,972	1,319,184	676,537
Under $200,000	38,736,616	1,210,263	2,583,537	1,494,932	1,606,210	1,319,070	666,328
$200,000 under $500,000	36,649	87	17,223	93	4,495	88	4,98
$500,000 under $1,000,000	24,628	25	11,408	26	2,267	26	5,22
$1,000,000 or more	2,055						

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Deductions as reported—Continued				Exemptions (Amount)	Taxable income	
	Medical and dental expenses		All other				
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Part I—All Returns							
Size of adjusted gross income							
Total	19,483,273	11,422,312	21,935,119	12,418,387	159,140,845	65,852,602	595,492,868
Under $200,000	19,464,983	11,396,966	21,906,675	12,082,361	159,050,944	65,819,295	585,773,916
$200,000 under $500,000	15,913	21,595	24,581	194,650	78,421	28,974	6,388,985
$500,000 under $1,000,000	1,802	3,009	2,855	65,749	8,619	3,228	1,636,005
$1,000,000 or more	575	742	1,008	75,627	2,861	1,105	1,693,962
Size of expanded income[a]							
Total	19,483,273	11,422,310	21,935,119	12,418,388	159,140,845	65,852,602	595,492,868
Under $200,000	19,460,653	11,391,025	21,901,139	12,054,123	159,032,706	65,812,255	584,908,057
$200,000 under $500,000	19,158	26,271	28,543	210,536	91,702	34,135	6,703,494
$500,000 under $1,000,000	2,519	3,951	3,834	66,607	11,769	4,424	1,795,699
$1,000,000 or more	943	1,063	1,603	87,122	4,668	1,788	2,085,618
Size of adjusted gross income plus tax preferences							
Total	19,483,273	11,422,311	21,935,119	12,418,386	159,140,845	65,852,602	595,492,868
Under $200,000	19,459,419	11,389,026	21,898,888	12,033,495	159,025,739	65,809,989	584,677,729
$200,000 under $500,000	20,132	27,839	30,346	219,099	97,356	35,999	6,853,157
$500,000 under $1,000,000	2,725	4,367	4,176	72,720	12,774	4,736	1,851,594
$1,000,000 or more	997	1,079	1,709	93,072	4,976	1,878	2,110,388
Size of adjusted gross income less investment interest							
Total	19,483,273	11,422,312	21,935,119	12,418,386	159,140,845	65,852,602	595,492,867
Under $200,000	19,466,188	11,398,637	21,908,733	12,106,835	159,057,256	65,821,368	586,022,630
$200,000 under $500,000	14,927	20,350	22,882	182,695	73,145	27,233	6,223,002
$500,000 under $1,000,000	1,623	2,588	2,569	59,498	7,793	2,962	1,579,815
$1,000,000 or more	535	737	935	69,358	2,651	1,039	1,667,420
Part II—Taxable Returns							
Size of adjusted gross income							
Total	18,204,998	9,268,035	20,848,118	11,568,037	123,794,565	61,483,760	590,413,546
Under $200,000	18,186,831	9,243,226	20,819,903	11,254,427	123,705,365	61,450,522	580,702,171
$200,000 under $500,000	15,815	21,171	24,400	181,725	77,860	28,916	6,385,014
$500,000 under $1,000,000	1,783	2,897	2,818	57,613	8,512	3,221	1,634,409
$1,000,000 or more	569	741	997	74,272	2,828	1,101	1,691,952
Size of expanded income[a]							
Total	18,204,998	9,268,034	20,848,118	11,568,037	123,794,565	61,483,760	590,413,548
Under $200,000	18,182,452	9,237,150	20,814,291	11,227,925	123,687,011	61,443,465	579,835,992
$200,000 under $500,000	19,105	25,951	28,416	194,725	91,206	34,090	6,699,767
$500,000 under $1,000,000	2,501	3,870	3,812	59,787	11,702	4,420	1,794,168
$1,000,000 or more	940	1,063	1,599	85,600	4,646	1,785	2,083,621
Size of adjusted gross income plus tax preferences							
Total	18,204,998	9,268,034	20,848,118	11,568,037	123,794,566	61,483,760	590,413,546
Under $200,000	18,181,291	9,235,306	20,812,174	11,211,501	123,680,505	61,441,238	579,606,252
$200,000 under $500,000	20,013	27,397	30,113	201,021	96,492	35,919	6,848,917
$500,000 under $1,000,000	2,704	4,253	4,135	64,589	12,638	4,729	1,849,998
$1,000,000 or more	990	1,078	1,696	90,926	4,931	1,874	2,108,379
Size of adjusted gross income less investment interest							
Total	18,204,998	9,268,035	20,848,118	11,568,037	123,794,566	61,483,760	590,413,547
Under $200,000	18,187,972	9,244,747	20,821,841	11,273,821	123,711,302	61,452,566	580,950,296
$200,000 under $500,000	14,885	20,042	22,795	173,060	72,882	27,199	6,219,534
$500,000 under $1,000,000	2,141	3,246	3,482	121,156	7,740	2,959	1,578,293
$1,000,000 or more					2,642	1,036	1,665,424
Part III—Nontaxable Returns							
Size of adjusted gross income							
Total	1,278,275	2,154,277	1,087,001	850,351	35,346,280	4,368,842	5,079,321
Under $200,000	1,278,152	2,153,740	1,086,772	827,935	35,345,579	4,368,773	5,071,745
$200,000 under $500,000	98	424	181	12,925	562	58	3,971
$500,000 under $1,000,000	19	112	37	8,136	107	7	1,596
$1,000,000 or more	6	1	11	1,355	32	4	2,009
Size of expanded income[a]							
Total	1,278,275	2,154,276	1,087,001	850,351	35,346,281	4,368,842	5,079,322
Under $200,000	1,278,201	2,153,675	1,086,848	826,198	35,345,694	4,368,790	5,072,066
$200,000 under $500,000	53	320	127	15,811	497	45	3,728
$500,000 under $1,000,000	18	81	22	6,820	67	4	1,531
$1,000,000 or more	3	(*)	4	1,522	23	3	1,997
Size of adjusted gross income plus tax preferences							
Total	1,278,275	2,154,276	1,087,001	850,350	35,346,281	4,368,842	5,079,320
Under $200,000	1,278,128	2,153,720	1,086,714	821,994	35,345,234	4,368,751	5,071,476
$200,000 under $500,000	119	441	233	18,079	864	80	4,239
$500,000 under $1,000,000	21	114	41	8,131	137	7	1,596
$1,000,000 or more	7	1	13	2,146	46	4	2,009
Size of adjusted gross income less investment interest							
Total	1,278,275	2,154,277	1,087,001	850,350	35,346,280	4,368,842	5,079,321
Under $200,000	1,278,216	2,153,890	1,086,892	833,014	35,345,954	4,368,802	5,072,335
$200,000 under $500,000	42	308	87	9,636	263	34	3,461
$500,000 under $1,000,000	17	79	22	7,700	53	3	1,521
$1,000,000 or more					10	3	1,995

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Income tax before credits (including minimum tax)		Tax credits				Total income tax
			Total		Foreign tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Part I—All Returns							
Size of adjusted gross income							
Total	65,859,585	132,596,143	65,854,734	8,069,845	233,510	381,985	124,526,298
Under $200,000	65,826,170	127,063,579	65,821,427	7,924,964	227,772	327,794	119,138,615
$200,000 under $500,000	29,047	3,404,549	28,974	81,184	4,641	21,242	3,323,365
$500,000 under $1,000,000	3,252	996,117	3,228	28,452	771	11,577	966,664
$1,000,000 or more	1,116	1,132,898	1,105	35,245	326	21,372	1,097,654
Size of expanded income[2]							
Total	65,859,585	132,596,144	65,854,734	8,069,846	233,510	381,984	124,526,298
Under $200,000	65,818,820	126,630,085	65,814,387	7,907,822	227,167	325,805	118,722,263
$200,000 under $500,000	34,439	3,491,135	34,135	85,628	4,964	21,898	3,405,507
$500,000 under $1,000,000	4,506	1,074,705	4,424	33,157	918	12,368	1,041,548
$1,000,000 or more	1,820	1,400,219	1,788	43,239	461	21,913	1,356,980
Size of adjusted gross income plus tax preferences							
Total	65,859,585	132,596,143	65,854,734	8,069,845	233,510	381,983	124,526,297
Under $200,000	65,816,444	126,522,544	65,812,120	7,903,766	226,802	324,279	118,618,778
$200,000 under $500,000	36,389	3,552,363	36,000	87,460	5,224	22,580	3,464,903
$500,000 under $1,000,000	4,845	1,104,420	4,736	33,974	1,003	12,400	1,070,448
$1,000,000 or more	1,927	1,416,816	1,878	44,645	481	22,724	1,372,170
Size of adjusted gross income less investment interest							
Total	65,859,585	132,596,143	65,854,734	8,069,845	233,510	381,984	124,526,297
Under $200,000	65,828,306	127,187,493	65,823,500	7,929,459	228,116	328,993	119,258,034
$200,000 under $500,000	27,267	3,330,185	27,233	78,667	4,370	20,659	3,251,317
$500,000 under $1,000,000	2,968	964,362	2,962	27,616	722	11,862	936,748
$1,000,000 or more	1,044	1,114,103	1,039	33,903	302	20,470	1,060,200
Part II—Taxable Returns							
Size of adjusted gross income							
Total	61,490,737	131,740,582	61,485,886	7,214,284	212,927	306,228	124,526,298
Under $200,000	61,457,391	126,212,036	61,452,648	7,073,421	207,225	255,800	119,138,615
$200,000 under $500,000	28,989	3,402,591	28,916	79,226	4,613	19,519	3,323,365
$500,000 under $1,000,000	3,245	994,191	3,221	27,527	767	10,669	966,664
$1,000,000 or more	1,112	1,131,764	1,101	34,110	322	20,240	1,097,654
Size of expanded income[2]							
Total	61,490,737	131,740,582	61,485,886	7,214,284	212,927	306,227	124,526,298
Under $200,000	61,450,024	125,778,443	61,445,591	7,056,180	206,610	253,730	118,722,263
$200,000 under $500,000	34,394	3,489,250	34,090	83,743	4,944	20,234	3,405,507
$500,000 under $1,000,000	4,502	1,073,802	4,420	32,254	915	11,481	1,041,548
$1,000,000 or more	1,817	1,399,087	1,785	42,107	458	20,782	1,356,980
Size of adjusted gross income plus tax preferences							
Total	61,490,737	131,740,581	61,485,888	7,214,285	212,927	306,226	124,526,297
Under $200,000	61,447,687	125,671,064	61,443,363	7,052,286	206,255	252,285	118,618,778
$200,000 under $500,000	36,289	3,550,341	35,920	85,439	5,196	20,856	3,464,903
$500,000 under $1,000,000	4,838	1,103,495	4,729	33,049	999	11,492	1,070,448
$1,000,000 or more	1,923	1,415,681	1,874	43,511	477	21,593	1,372,170
Size of adjusted gross income less investment interest							
Total	61,490,737	131,740,582	61,485,886	7,214,284	212,927	306,228	124,526,297
Under $200,000	61,459,498	126,335,773	61,454,692	7,077,738	207,558	256,913	119,258,034
$200,000 under $500,000	27,233	3,328,376	27,199	77,059	4,351	19,000	3,251,317
$500,000 under $1,000,000	2,965	963,461	2,959	26,715	719	10,976	936,748
$1,000,000 or more	1,041	1,112,972	1,036	32,772	299	19,339	1,080,200
Part III—Nontaxable Returns							
Size of adjusted gross income							
Total	4,368,848	855,561	4,368,848	855,561	20,583	75,757	
Under $200,000	4,368,779	851,543	4,368,779	851,543	20,547	71,994	
$200,000 under $500,000	58	1,958	58	1,958	28	1,724	
$500,000 under $1,000,000	7	925	7	925	4	908	
$1,000,000 or more	4	1,135	4	1,135	4	1,131	
Size of expanded income[2]							
Total	4,368,848	855,562	4,368,848	855,562	20,583	75,757	
Under $200,000	4,368,796	851,642	4,368,796	851,642	20,557	72,078	
$200,000 under $500,000	45	1,885	45	1,885	20	1,664	
$500,000 under $1,000,000	4	903	4	903	3	886	
$1,000,000 or more	3	1,132	3	1,132	3	1,131	
Size of adjusted gross income plus tax preferences							
Total	4,368,848	855,562	4,368,848	855,562	20,583	75,757	
Under $200,000	4,368,757	851,480	4,368,757	851,480	20,547	71,994	
$200,000 under $500,000	80	2,022	80	2,022	28	1,724	
$500,000 under $1,000,000	7	925	7	925	4	908	
$1,000,000 or more	4	1,135	4	1,135	4	1,131	
Size of adjusted gross income less investment interest							
Total	4,368,848	855,562	4,368,848	855,562	20,583	75,756	
Under $200,000	4,368,808	851,720	4,368,808	851,720	20,558	72,080	
$200,000 under $500,000	34	1,809	34	1,809	19	1,659	
$500,000 under $1,000,000	3	901	3	901	3	886	
$1,000,000 or more	3	1,132	3	1,132	3	1,131	

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]The sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625.
[2]Interest deducted (excluding home mortgage interest) limited to the amount of investment income.
[3]Adjusted gross income plus tax preferences minus investment interest.
[4]Amount less than $500.
NOTE: Detail may not add to total because of rounding.

Section 2

Deductions and Exemptions

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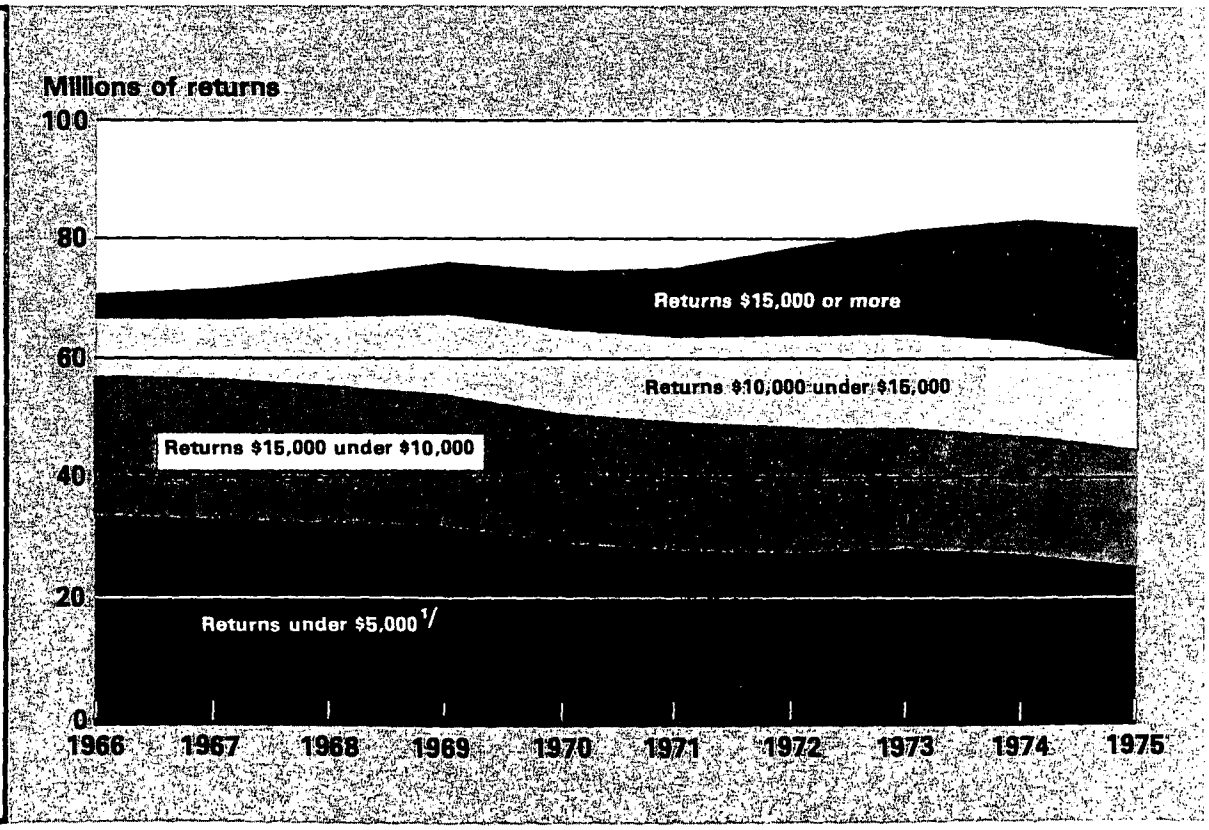
Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the $750 for each personal exemption. Adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Chart 1A

Returns filed, 1966-1975 by size of adjusted gross income

1/ The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972 and 1975.



Data for types of exemptions are presented in tables 2B, 2.9, and 2.10, while data for five categories of itemized deductions are shown in table 2.1. Also shown are data for specific types of deductions within each category, such as general sales taxes paid, State and local income taxes paid, personal property taxes paid, and the like (see tables 2.3 - 2.7). Special topics for which data are presented are returns with political contributions credit, deduction, o presidential election campaign fund checkoff (table 2C), returns with investment interest expenses (table 2.8), and returns filed by dependents with unearned income (table 2.11)

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1974 and 1975

[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		
	1974	1975	Change, 1974 to 1975	1974	1975	Change, 1974 to 1975
	(1)	(2)	(3)	(4)	(5)	(6)
All Returns						
Total	**83,340,190**	**82,229,332**	**—1,110,858**	**905,523,258**	**947,784,873**	**42,261,613**
Under $5,000	26,766,673	24,901,853	—1,864,820	58,769,715	53,376,118	—5,393,597
$5,000 under $10,000	20,586,617	19,952,914	—633,703	152,018,321	146,545,680	—5,472,641
$10,000 under $15,000	15,670,258	14,963,680	—706,578	194,265,937	185,639,766	—8,626,171
$15,000 or more	20,316,642	22,410,885	2,094,243	500,469,285	562,223,307	61,754,022
Returns With Adjusted Gross Income and—						
Itemized Deductions						
Total	**29,564,363**	**26,074,061**	**—3,490,302**	**544,347,997**	**532,610,747**	**—11,737,250**
Under $5,000	1,256,817	709,449	—547,368	4,721,228	2,589,107	—2,132,121
$5,000 under $10,000	5,468,941	3,764,312	—1,704,629	42,629,712	29,672,340	—12,957,372
$10,000 under $15,000	7,340,121	6,155,972	—1,184,149	91,850,173	77,478,734	—14,371,439
$15,000 or more	15,498,484	15,444,328	—54,156	405,146,884	422,870,566	17,723,682
Standard Deduction						
Total	**53,230,028**	**55,511,480**	**2,281,452**	**356,455,193**	**421,478,679**	**55,023,486**
Under $5,000	24,964,057	23,548,613	—1,415,444	59,328,419	57,091,566	—2,236,853
$5,000 under $10,000	15,117,676	16,188,602	1,070,926	109,388,609	116,873,340	7,484,731
$10,000 under $15,000	8,330,137	8,807,708	477,571	102,415,764	108,161,032	5,745,268
$15,000 or more	4,818,158	6,966,557	2,148,399	95,322,401	139,352,741	44,030,340
Low-income allowance						
Total	**36,258,477**	**41,420,124**	**5,161,647**	**135,282,183**	**194,359,692**	**59,077,509**
Under $5,000	24,811,219	23,478,327	—1,332,892	58,685,591	56,880,455	—1,805,136
$5,000 under $10,000	11,442,753	15,755,170	4,312,417	76,522,343	113,516,805	36,994,462
$10,000 under $15,000	3,129	2,185,790	2,182,661	38,291	23,942,499	23,904,208
$15,000 or more	1,376	(*)	—539	35,958	19,933	—16,025
Percentage						
Total	**16,971,551**	**14,091,356**	**—2,880,195**	**231,173,010**	**227,118,987**	**—4,054,023**
Under $5,000	152,838	70,286	—82,552	642,828	211,111	—431,717
$5,000 under $10,000	3,674,923	433,432	—3,241,491	32,866,266	3,356,535	—29,509,731
$10,000 under $15,000	8,327,008	6,621,918	—1,705,090	102,377,473	84,218,533	—18,158,940
$15,000 or more	4,816,782	6,965,720	2,148,938	95,286,443	139,332,808	44,046,365
Returns with no adjusted gross income	545,799	643,791	97,992	—5,279,932	—6,304,555	—1,024,623

Form of deduction and size of adjusted gross income	Average adjusted gross income less deficit (dollars)			Deductions		
	1974	1975	Change, 1974 to 1975	1974	1975	Change, 1974 to 1975
	(7)	(8)	(9)	(10)	(11)	(12)
All Returns						
Total	**10,865**	**11,526**	**661**	**195,480,775**	**223,181,778**	**27,701,003**
Under $5,000	2,195	2,143	—52	34,647,002	40,163,989	5,516,987
$5,000 under $10,000	7,384	7,344	—40	33,614,378	39,023,736	5,409,358
$10,000 under $15,000	12,397	12,406	9	38,100,258	38,697,827	597,569
$15,000 or more	24,633	25,087	454	89,119,137	105,296,226	16,177,089
Returns With Adjusted Gross Income and—						
Itemized Deductions						
Total	**18,412**	**20,426**	**2,014**	**119,406,419**	**122,260,601**	**2,854,181**
Under $5,000	3,756	3,649	—107	2,893,160	1,925,291	—967,869
$5,000 under $10,000	7,794	7,882	88	13,886,584	11,460,454	—2,426,130
$10,000 under $15,000	12,513	12,585	72	23,122,138	21,178,908	—1,943,230
$15,000 or more	26,141	27,380	1,239	79,504,537	87,695,947	8,191,410
Standard Deduction						
Total	**6,884**	**7,592**	**708**	**76,074,357**	**100,921,181**	**24,846,824**
Under $5,000	2,376	2,424	48	31,753,842	38,238,698	6,484,856
$5,000 under $10,000	7,235	7,219	—16	19,727,794	27,563,282	7,835,488
$10,000 under $15,000	12,294	12,280	—14	14,978,121	17,518,919	2,540,798
$15,000 or more	19,783	20,003	220	9,614,600	17,600,279	7,985,679
Low-income allowance						
Total	**3,731**	**4,692**	**961**	**46,531,443**	**69,409,861**	**22,878,418**
Under $5,000	2,365	2,422	57	31,657,539	38,205,187	6,547,648
$5,000 under $10,000	6,687	7,205	518	14,870,138	27,054,944	12,184,806
$10,000 under $15,000	12,237	10,953	—1,284	2,032	4,148,841	4,146,809
$15,000 or more	26,132	23,814	—2,318	1,734	889	—845
Percentage						
Total	13,621	16,117	2,496	29,542,914	31,511,318	1,968,404
Under $5,000	4,205	3,003	—1,202	96,303	33,511	—62,792
$5,000 under $10,000	8,943	7,744	—1,199	4,857,656	508,338	—4,349,318
$10,000 under $15,000	12,294	12,718	424	14,976,089	13,370,078	—1,606,011
$15,000 or more	19,782	20,002	220	9,612,866	17,599,391	7,986,525
Returns with no adjusted gross income	—9,673	—9,792	—119	—	—	—

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

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

Data Affected by Tax Law Changes

The Tax Reduction Act of 1975 increased the standard deduction by raising the applicable percentage of adjusted gross income from 15 (for Tax Year 1974) to 16 (for Tax Year 1975) and increasing the maximum and minimum amount allowed. The new limits for 1975 were $600 higher than those in effect for 1974 for joint returns and $300 higher for all other returns.

Another benefit for individual taxpayers was included as an amendment to Public Law 93-625 (an act to amend the tariff schedules). It raised the maximum "political contributions credit" from $25 to $50 on joint returns, and from $12.50 to $25 on all other returns. The actual credit equalled the lesser of one-half the amount contributed or the upper limit described above. In lieu of the credit, a taxpayer with itemized deductions could include the full amount of the contribution, limited to $200 on joint returns and $100 on all other returns, under "other deductions." For 1974, the upper limits for the deductions had been $100 on joint returns, and $50 on all other returns.

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "low-income allowance" and the "percentage standard deduction," both of which are discussed in greater detail below. Details on the form of deduction claimed are shown in table 2A and chart 2A.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1975, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than $2,300 or less than $1,600. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at $1,300 and $950. For married persons filing jointly, as well as for certain surviving spouses, the limits were $2,600 and $1,900. The lower limits represented the low-income allowance, i.e., a minimum amount of deduction allowed any one taxpayer.

Most taxpayers received the benefit of whichever was the more advantageous of these two forms of the standard deduction. If adjusted gross income was less than $15,000, the taxpayer determined the income tax from the "tax tables" into which was built the larger of the percentage standard deduction or the low-income allowance. (The tax tables were expanded for Tax Year 1975 to $15,000 in adjusted gross income from the previous $10,000.) However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" and "Dependents with Unearned Income" in section 6, Explanation of Classifications and Terms).

Table 2B.—Exemptions by Type, 1974 and 1975

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

Item	1974	1975	Change, 1974 to 1975
	(1)	(2)	(3)
All Exemptions			
Number of returns	83,340,190	82,229,332	−1,110,858
Number of exemptions	215,051,059	212,202,596	−2,848,463
Amount of exemptions	161,263,839	159,140,845	−2,122,994
Exemptions for Taxpayers			
Number of returns	83,340,190	82,229,332	−1,110,858
Number of exemptions	127,743,912	126,560,899	−1,183,013
Exemptions for Age 65 or Over			
Number of returns	7,371,124	7,683,135	312,011
Number of exemptions	9,583,237	9,937,208	353,971
Exemptions for Blindness			
Number of returns	136,800	206,988	70,188
Number of exemptions	138,841	217,592	78,751
Exemptions for Taxpayers' Dependents			
Number of returns	34,964,032	34,624,433	−339,599
Number of exemptions	77,585,069	75,486,897	−2,098,172

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

Table 2C.—Returns with Political Contributions Credit, Deduction, or Presidential Election Campaign Fund Statement, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Returns with credit for political contributions		Returns with deduction for political contributions		Returns with Presidential Election Campaign Fund checkoff	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	**21,689,355**	**1,571,275**	**37,600**	**687,571**	**61,378**	**20,738,611**	**33,089**
No adjusted gross income	4,342			—	—	4,341	8
$1 under $1,000	21,041	23,245	237	942	22	20,386	24
$1,000 under $2,000	411,726					405,293	406
$2,000 under $3,000	836,441	45,815	461	4,145	461	820,523	829
$3,000 under $4,000	980,698	61,973	937			953,679	1,068
$4,000 under $5,000	1,150,981	57,515	827	7,007	566	1,129,464	1,393
$5,000 under $6,000	1,113,372	64,885	1,006			1,089,435	1,432
$6,000 under $7,000	1,018,559	47,698	1,092	7,999	141	998,748	1,413
$7,000 under $8,000	1,112,474	55,900	1,030	14,487	1,227	1,087,217	1,592
$8,000 under $9,000	1,169,119	68,072	1,492	6,958	267	1,143,888	1,711
$9,000 under $10,000	1,045,731	58,519	1,305	11,051	653	1,014,411	1,573
$10,000 under $11,000	1,046,834	68,394	1,642	26,497	1,518	1,007,836	1,602
$11,000 under $12,000	996,086	69,007	1,468	11,161	913	971,397	1,585
$12,000 under $13,000	1,008,091	72,798	2,073	26,921	1,836	971,186	1,663
$13,000 under $14,000	932,541	71,694	1,807	26,502	1,986	888,247	1,516
$14,000 under $15,000	3,768,032	268,110	7,092	110,204	7,834	3,614,193	6,545
$15,000 under $20,000	2,218,415	182,681	5,223	101,997	9,245	2,102,521	3,941
$20,000 under $25,000	1,157,298	121,244	3,354	75,303	6,745	1,070,011	2,027
$25,000 under $30,000	1,249,339	180,978	4,922	110,067	11,020	1,113,679	2,127
$30,000 under $50,000	353,701	47,873	1,450	95,673	10,501	271,940	519
$50,000 under $100,000	75,835	4,203	155	38,421	4,686	49,975	95
$100,000 under $200,000	16,125	589	23	10,390	1,473	9,001	17
$200,000 under $500,000	1,872	57	3	1,321	202	910	2
$500,000 under $1,000,000	702	25	1	525	82	330	1
$1,000,000 or more							
All returns, summary:							
Under $5,000	2,254,248	131,033	1,635	5,087	483	2,204,222	2,334
$5,000 under $10,000	5,564,505	294,070	5,447	36,451	2,201	5,448,752	7,541
$10,000 under $15,000	5,029,283	340,412	8,295	102,132	6,905	4,853,077	7,939
$15,000 or more	8,841,319	805,760	22,223	543,901	51,789	8,232,560	15,275

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

Itemized Deductions

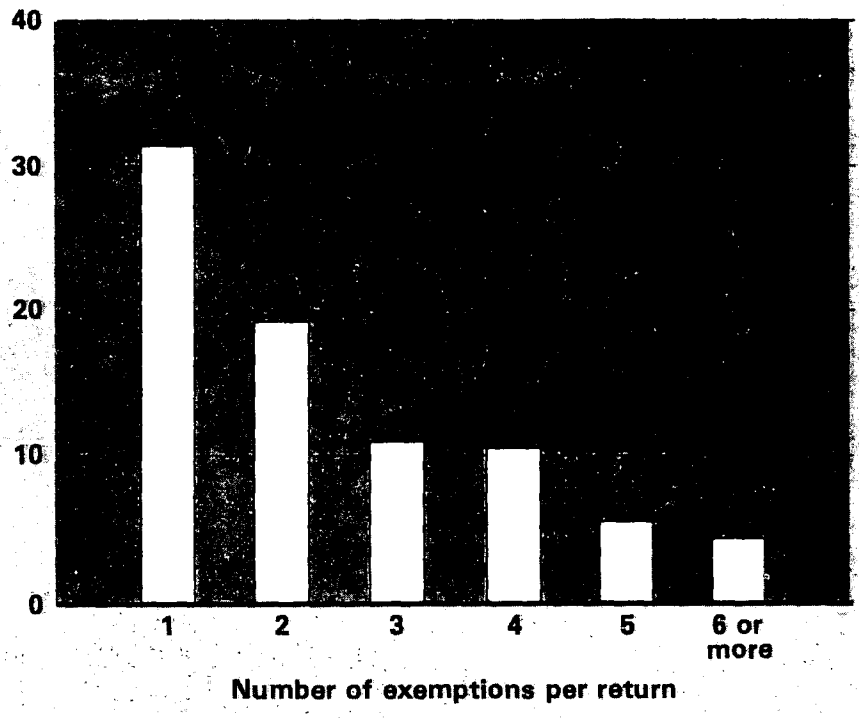
In lieu of taking the standard deduction, a taxpayer could itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6 for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of $750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional $750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6).

Chart 2B

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



* Excludes exemptions for age and blindness.

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	Total itemized deductions[1]		Medical and dental expenses deducted		Taxes paid		Interest paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**26,074,061**	**122,260,601**	**19,483,273**	**11,422,312**	**25,929,082**	**44,141,289**	**23,385,461**	**38,885,282**
$1 under $1,000	20,057	50,694	13,219	14,294	16,016	10,288	9,088	21,900
$1,000 under $2,000	51,008	99,974	23,794	19,963	49,540	24,281	23,644	37,921
$2,000 under $3,000	92,370	264,847	61,898	118,332	89,701	59,784	45,843	56,630
$3,000 under $4,000	218,173	620,326	180,654	217,814	207,261	160,595	116,035	132,095
$4,000 under $5,000	327,841	889,451	284,417	295,550	303,197	234,418	206,549	177,639
$5,000 under $6,000	493,192	1,405,858	420,865	405,080	481,310	341,273	366,264	346,512
$6,000 under $7,000	604,118	1,740,967	501,841	433,723	596,081	472,556	460,308	497,286
$7,000 under $8,000	719,426	2,177,376	623,352	569,029	711,273	540,920	592,843	567,446
$8,000 under $9,000	895,694	2,730,954	744,968	561,972	890,321	754,248	740,972	839,974
$9,000 under $10,000	1,051,882	3,405,299	851,745	706,093	1,043,790	909,909	917,637	1,066,361
$10,000 under $11,000	1,107,911	3,541,191	882,970	563,406	1,101,624	1,030,003	987,924	1,131,907
$11,000 under $12,000	1,189,956	3,927,455	950,439	573,356	1,187,021	1,182,453	1,077,719	1,310,537
$12,000 under $13,000	1,238,597	4,178,685	939,147	516,993	1,231,063	1,311,412	1,145,017	1,421,077
$13,000 under $14,000	1,326,193	4,719,619	999,684	520,707	1,322,448	1,485,186	1,235,483	1,686,226
$14,000 under $15,000	1,293,315	4,811,958	974,748	542,427	1,285,286	1,541,343	1,200,677	1,660,694
$15,000 under $20,000	5,729,515	23,883,036	4,148,117	2,101,459	5,712,609	8,258,241	5,406,520	8,342,044
$20,000 under $25,000	4,075,380	18,887,198	2,934,843	1,286,247	4,069,898	7,306,897	3,824,630	6,448,473
$25,000 under $30,000	2,270,556	12,283,331	1,644,362	679,307	2,265,824	5,021,245	2,097,841	3,895,034
$30,000 under $50,000	2,449,781	17,088,834	1,732,076	865,859	2,447,096	7,271,584	2,176,813	5,189,110
$50,000 under $100,000	737,910	9,034,175	467,890	321,774	736,755	3,883,204	608,913	2,431,226
$100,000 under $200,000	148,164	3,616,659	83,954	83,581	147,967	1,451,250	118,856	923,044
$200,000 under $500,000	28,653	1,697,657	15,913	21,595	28,639	593,143	22,501	409,597
$500,000 under $1,000,000	3,256	551,908	1,802	3,009	3,250	157,112	2,512	134,566
$1,000,000 or more	1,113	653,149	575	742	1,112	139,944	872	137,983
Taxable returns, total	**24,521,813**	**114,354,294**	**18,204,998**	**9,268,033**	**24,434,031**	**42,528,317**	**22,175,086**	**36,273,115**
$1 under $1,000	14,061	1,636	4,444	636	14,061	1,341	609	762
$1,000 under $2,000								
$2,000 under $3,000	14,726	9,207			14,726	5,900		
$3,000 under $4,000	45,586	76,638	37,628	24,356	42,989	22,163	17,699	12,358
$4,000 under $5,000	150,140	307,812	130,156	80,303	139,895	97,368	85,367	49,924
$5,000 under $6,000	264,878	604,820	227,186	159,518	260,094	170,565	183,083	125,160
$6,000 under $7,000	377,081	894,332	315,743	203,365	374,975	277,040	266,692	223,641
$7,000 under $8,000	586,373	1,551,534	504,619	358,461	581,405	411,585	485,354	398,839
$8,000 under $9,000	783,283	2,143,284	656,925	405,240	780,187	631,323	636,525	633,512
$9,000 under $10,000	960,966	2,822,324	771,086	472,616	957,199	815,034	842,390	910,081
$10,000 under $11,000	1,057,169	3,232,874	836,185	488,296	1,052,097	963,340	941,406	1,021,082
$11,000 under $12,000	1,150,932	3,646,728	920,355	504,461	1,147,997	1,124,352	1,041,632	1,200,117
$12,000 under $13,000	1,209,710	3,986,517	915,859	481,800	1,202,176	1,265,283	1,118,548	1,355,169
$13,000 under $14,000	1,299,894	4,552,841	976,757	489,839	1,296,149	1,444,890	1,210,651	1,616,209
$14,000 under $15,000	1,277,846	4,673,131	961,901	511,711	1,270,617	1,521,366	1,187,180	1,606,408
$15,000 under $20,000	5,661,430	23,247,709	4,099,080	1,970,706	5,645,331	8,137,351	5,344,451	8,094,609
$20,000 under $25,000	4,053,760	18,599,055	2,917,274	1,235,138	4,048,278	7,259,234	3,806,234	6,320,799
$25,000 under $30,000	2,262,129	12,149,573	1,638,252	672,312	2,258,095	4,997,535	2,091,441	3,840,109
$30,000 under $50,000	2,438,095	16,765,701	1,724,513	793,625	2,435,410	7,213,121	2,166,972	5,071,590
$50,000 under $100,000	733,436	8,793,675	465,296	310,558	732,323	3,845,888	604,984	2,323,260
$100,000 under $200,000	147,452	3,519,234	83,572	80,281	147,279	1,443,454	118,229	867,755
$200,000 under $500,000	28,452	1,632,655	15,815	21,171	28,441	586,949	22,309	371,370
$500,000 under $1,000,000	3,212	518,058	1,783	2,897	3,206	154,225	2,469	116,280
$1,000,000 or more	1,102	624,956	569	741	1,101	139,010	861	114,081
Total nontaxable returns	**1,552,248**	**7,906,306**	**1,278,275**	**2,154,279**	**1,495,051**	**1,612,973**	**1,210,375**	**2,612,168**
All returns, summary:								
Under $5,000	709,449	1,925,291	563,982	665,953	665,715	489,366	401,159	426,185
$5,000 under $10,000	3,764,312	11,460,454	3,142,771	2,675,897	3,722,775	3,018,906	3,078,024	3,337,579
$10,000 under $15,000	6,155,972	21,178,908	4,746,988	2,716,889	6,127,442	6,550,397	5,646,820	7,210,441
$15,000 or more	15,444,328	87,695,947	11,029,532	5,363,573	15,413,150	34,082,620	14,259,458	27,911,078

Footnotes at end of table.

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	Contributions		Miscellaneous deductions			
			Total		Net casualty or theft loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**24,642,672**	**15,393,331**	**21,879,827**	**12,298,842**	**1,772,728**	**1,241,20**
$1 under $1,000	9,810	1,328	9,302	2,436		
$1,000 under $2,000	26,852	5,567	14,089	10,004	6,863	4,23
$2,000 under $3,000	63,382	13,811	53,838	15,700		
$3,000 under $4,000	179,029	63,714	146,350	46,108	10,313	6,78
$4,000 under $5,000	278,961	109,210	219,273	64,643	15,630	15,03
$5,000 under $6,000	433,910	170,344	364,132	132,255	26,711	13,51
$6,000 under $7,000	531,513	182,161	439,233	151,348	19,018	15,98
$7,000 under $8,000	661,595	255,097	567,140	220,168	47,797	26,84
$8,000 under $9,000	807,868	303,647	719,877	270,124	39,180	40,92
$9,000 under $10,000	967,198	369,309	870,817	353,106	55,140	57,92
$10,000 under $11,000	1,016,873	386,462	917,187	423,894	80,837	61,62
$11,000 under $12,000	1,105,705	438,965	1,013,098	420,583	72,480	46,35
$12,000 under $13,000	1,154,354	453,594	1,061,070	461,026	86,240	60,73
$13,000 under $14,000	1,249,623	509,272	1,147,672	510,145	93,470	54,35
$14,000 under $15,000	1,206,258	534,759	1,132,927	522,004	82,941	43,53
$15,000 under $20,000	5,483,166	2,570,569	5,014,240	2,575,602	377,528	224,66
$20,000 under $25,000	3,964,767	2,119,144	3,522,145	1,721,741	312,547	178,42
$25,000 under $30,000	2,213,581	1,513,087	1,917,104	1,169,245	177,267	144,50
$30,000 under $50,000	2,389,362	2,216,851	2,014,271	1,544,795	200,771	121,60
$50,000 under $100,000	721,658	1,448,174	585,987	948,536	53,484	76,52
$100,000 under $200,000	144,939	759,269	121,633	399,159	11,390	28,82
$200,000 under $500,000	27,984	478,672	24,581	194,650	2,629	13,76
$500,000 under $1,000,000	3,187	191,472	2,853	65,743	350	3,62
$1,000,000 or more	1,097	298,853	1,008	75,627	142	1,41
Taxable returns, total	**23,323,488**	**14,716,795**	**20,798,953**	**11,458,843**	**1,582,457**	**1,019,56**
$1 under $1,000					—	
$1,000 under $2,000	12,924	1,308	4,895	898	—	
$2,000 under $3,000					—	
$3,000 under $4,000	32,031	11,009	32,832	6,751	7,950	1,82
$4,000 under $5,000	130,313	51,019	103,693	21,207		
$5,000 under $6,000	237,275	90,360	201,731	52,205	13,718	7,63
$6,000 under $7,000	342,360	113,445	280,285	76,841	8,842	1,28
$7,000 under $8,000	542,798	204,894	469,877	173,041	45,280	16,50
$8,000 under $9,000	708,603	254,671	635,700	217,548	33,245	18,06
$9,000 under $10,000	888,021	325,738	800,592	298,331	48,140	37,52
$10,000 under $11,000	968,670	360,843	880,797	393,794	75,349	53,30
$11,000 under $12,000	1,070,113	413,680	984,882	402,558	69,909	42,53
$12,000 under $13,000	1,127,110	432,517	1,041,472	437,165	82,667	43,77
$13,000 under $14,000	1,225,584	496,836	1,127,251	496,984	90,771	49,38
$14,000 under $15,000	1,193,416	517,274	1,122,798	505,640	80,370	38,64
$15,000 under $20,000	5,419,860	2,513,369	4,957,678	2,496,552	371,350	204,68
$20,000 under $25,000	3,944,812	2,097,448	3,507,358	1,681,740	311,439	168,7
$25,000 under $30,000	2,206,112	1,504,843	1,910,867	1,129,361	175,393	113,8
$30,000 under $50,000	2,379,453	2,197,746	2,004,328	1,488,983	200,572	120,3
$50,000 under $100,000	717,715	1,425,103	582,704	887,606	53,047	64,9
$100,000 under $200,000	144,292	749,356	121,000	378,033	11,323	21,7
$200,000 under $500,000	27,794	471,440	24,400	181,725	2,605	11,2
$500,000 under $1,000,000	3,146	187,043	2,816	57,608	346	2,1
$1,000,000 or more	1,086	296,853	997	74,272	141	1,4
Total nontaxable returns	**1,319,184**	**676,537**	**1,080,874**	**839,800**	**90,271**	**221,6**
All returns, summary:						
Under $5,000	558,034	193,630	442,852	138,891	32,806	26,0
$5,000 under $10,000	3,402,084	1,280,558	2,961,199	1,127,000	187,846	155,1
$10,000 under $15,000	5,732,813	2,323,052	5,271,954	2,337,653	415,968	266,6
$15,000 or more	14,949,741	11,596,091	13,203,822	8,695,098	1,136,108	793,3

[1]Includes data for type not specified.

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

Table 2.2—Returns with Itemized Deductions: Sources of Income by Marital Status

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

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number 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	26,074,061	532,610,748	21,569,813	470,404,296	460,496	5,629,882	1,289,705	16,428,374	62,774	900,013	2,691,273	39,248,181
Salaries and wages (gross)	23,461,986	433,685,479	19,892,540	390,063,797	405,877	4,634,747	1,192,213	13,867,143	56,227	591,463	1,915,129	24,528,330
Business or profession:												
Net profit	2,737,775	31,747,613	2,505,475	29,457,902	27,564	225,054	58,176	556,448	3,478	40,838	143,082	1,467,368
Net loss	966,778	2,433,503	859,988	2,156,877	8,931	24,263	26,515	57,883	(*)	(*)	71,034	193,831
Farm:												
Net profit	288,933	3,321,617	265,585	3,141,816	1,448	13,113	4,117	24,447	(*)	(*)	17,627	140,728
Net loss	462,366	2,252,217	439,068	2,109,054	2,909	10,441	3,638	21,873	506	4,368	16,245	106,485
Partnership:												
Net profit	917,685	14,639,700	812,357	13,459,492	9,540	98,714	16,157	225,724	2,078	31,411	77,553	824,359
Net loss	683,993	4,674,937	591,990	4,372,135	3,641	51,649	16,123	91,236	1,022	7,663	71,217	352,255
Small Business Corporation:												
Net profit	241,397	3,006,025	214,349	2,724,097	1,112	8,932	3,801	51,451	220	4,947	21,915	216,598
Net loss	158,822	873,566	141,947	786,587	1,622	18,175	2,904	13,571	(*)	(*)	12,318	54,701
Sales of capital assets:												
Net gain	2,680,068	10,855,622	2,210,703	9,006,503	26,165	150,528	72,721	281,582	6,257	33,651	364,222	1,383,353
Net loss	1,834,767	1,295,090	1,511,406	1,064,400	24,951	15,293	44,444	31,276	6,871	6,304	247,095	177,822
Sales of property *other* than capital assets:												
Net gain	245,362	615,300	221,129	557,167	1,735	4,055	4,256	9,006	33	211	18,209	44,862
Net loss	170,957	431,124	151,346	384,746	1,178	1,972	6,093	20,859	(*)	(*)	10,789	21,061
Dividends in adjusted gross income	4,819,696	17,518,078	3,774,130	12,193,635	56,217	288,781	142,375	466,338	17,461	42,842	829,513	4,526,484
Interest received	17,796,381	22,732,416	15,009,538	17,201,577	212,186	239,008	598,183	665,507	47,945	116,247	1,928,529	4,510,073
Pensions and annuities in adjusted gross income	1,787,381	8,840,302	1,369,750	7,187,734	20,849	89,972	39,949	174,364	12,902	49,049	343,931	1,339,183
Rents:												
Net income	1,676,534	4,527,283	1,383,868	3,678,124	11,227	26,664	59,029	133,765	3,475	5,571	218,935	683,158
Net loss	1,763,375	3,196,058	1,489,069	2,797,325	17,862	22,131	55,423	72,348	3,447	4,511	197,574	299,740
Royalties:												
Net income	289,098	1,288,045	233,547	966,663	842	3,239	8,044	50,203	132	2,386	46,533	265,554
Net loss	16,298	69,383	12,634	56,310	(*)	(*)	(*)	(*)	(*)	(*)	3,258	10,598
Estates and trusts:												
Net income	406,248	1,983,995	252,302	1,115,320	5,167	23,821	11,228	74,440	3,965	25,123	133,586	745,290
Net loss	35,332	103,667	28,098	81,086	(*)	(*)	1,200	4,110	—	—	5,915	18,024
State income tax refunds	6,737,634	1,308,383	5,745,139	1,139,183	93,581	12,075	308,898	49,416	12,965	1,903	577,051	105,809
Alimony	143,451	415,729	49,946	41,350	(*)	(*)	68,465	249,605	—	—	23,334	122,899
Other income (net)	2,133,301	1,968,829	1,901,885	1,728,528	18,422	44,595	47,343	57,420	3,971	2,589	161,680	135,698
Statutory adjustments	5,638,648	10,314,120	5,016,018	9,450,073	71,208	90,492	160,884	193,319	8,366	23,186	382,172	557,051

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

Table 2.3—Returns with Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total			Taxes deducted				
	Number of returns	Adjusted gross income	Total itemized deductions	Total	State and local income taxes		Real estate taxes	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**25,929,082**	**531,031,032**	**121,595,124**	**44,141,289**	**21,131,908**	**16,824,100**	**22,104,369**	**15,513,**
$1 under $1,000	16,016	10,551	45,237	10,288	3,241	1,160	10,254	6,
$1,000 under $2,000	49,540	70,885	97,576	24,280	14,763	2,443	21,251	14,
$2,000 under $3,000	89,701	232,479	219,764	59,784	43,945	5,047	63,759	40,
$3,000 under $4,000	207,261	737,401	567,312	160,595	103,949	11,487	162,974	113,
$4,000 under $5,000	303,197	1,377,918	806,874	234,417	154,105	17,247	238,175	154,
$5,000 under $6,000	481,310	2,648,414	1,365,617	341,272	298,576	40,731	348,808	188,
$6,000 under $7,000	596,081	3,892,330	1,697,810	472,555	392,963	64,571	443,366	245,
$7,000 under $8,000	711,273	5,333,709	2,114,417	540,920	488,200	89,231	511,176	247,
$8,000 under $9,000	890,321	7,568,080	2,699,305	754,248	627,813	133,854	665,989	349,
$9,000 under $10,000	1,043,790	9,925,520	3,324,411	909,908	779,401	191,865	778,707	385,
$10,000 under $11,000	1,101,624	11,589,701	3,512,141	1,030,003	876,404	244,745	836,242	413,
$11,000 under $12,000	1,187,021	13,655,556	3,914,717	1,182,452	952,708	295,796	922,733	463,
$12,000 under $13,000	1,231,063	15,391,626	4,161,215	1,311,412	1,005,682	361,283	990,770	491,
$13,000 under $14,000	1,322,448	17,855,895	4,710,744	1,485,186	1,101,965	421,165	1,106,328	550,
$14,000 under $15,000	1,285,286	18,625,633	4,774,699	1,541,342	1,068,767	458,692	1,084,558	561,
$15,000 under $20,000	5,712,609	99,599,207	23,827,664	8,258,241	4,881,857	2,657,981	5,068,738	3,007,
$20,000 under $25,000	4,069,898	90,750,858	18,871,434	7,306,896	3,499,608	2,661,921	3,694,855	2,563
$25,000 under $30,000	2,265,824	61,685,515	12,265,444	5,021,245	1,972,004	1,997,458	2,077,639	1,714
$30,000 under $50,000	2,447,096	89,484,149	17,080,802	7,271,583	2,064,288	3,339,630	2,243,889	2,413
$50,000 under $100,000	736,755	48,745,055	9,024,931	3,883,203	628,315	2,206,896	668,234	1,102
$100,000 under $200,000	147,967	19,361,685	3,612,567	1,451,249	125,530	957,425	135,669	333
$200,000 under $500,000	28,639	7,999,212	1,696,015	593,142	24,185	429,420	26,234	111
$500,000 under $1,000,000	3,250	2,162,892	551,324	157,111	2,710	122,018	2,992	22,
$1,000,000 or more	1,112	2,326,781	653,104	139,944	929	112,020	1,029	16
Taxable returns, total	**24,434,031**	**519,417,204**	**114,121,116**	**42,528,317**	**20,273,410**	**16,564,963**	**20,880,392**	**14,625,**
$1 under $1,000	14,061	19,690	1,635	1339	14,128	1,848	3,435	3,
$1,000 under $2,000	14,726	38,446	9,207	5,900				
$2,000 under $3,000	42,989	156,397	74,234	22,163	28,170	2,266	29,925	13
$3,000 under $4,000	139,895	634,664	292,524	97,367	77,253	8,068	102,479	63,
$4,000 under $5,000								
$5,000 under $6,000	260,094	1,436,586	596,607	170,564	172,788	21,388	178,138	92,
$6,000 under $7,000	374,975	2,455,967	891,221	277,039	260,103	42,822	265,517	141
$7,000 under $8,000	581,405	4,363,242	1,533,697	411,584	407,049	72,720	404,614	179
$8,000 under $9,000	780,187	6,628,263	2,137,939	631,322	555,694	120,224	561,401	280,
$9,000 under $10,000	957,199	9,107,567	2,807,165	815,034	722,377	174,509	705,768	335,
$10,000 under $11,000	1,052,097	11,071,622	3,223,749	963,339	842,351	231,637	794,366	379
$11,000 under $12,000	1,147,997	13,208,746	3,633,991	1,124,351	926,709	287,914	887,658	432
$12,000 under $13,000	1,202,176	15,032,915	3,969,047	1,265,283	985,892	350,881	965,138	468,
$13,000 under $14,000	1,296,149	17,499,452	4,543,965	1,444,890	1,081,915	412,918	1,083,367	532
$14,000 under $15,000	1,270,617	18,415,117	4,647,150	1,521,366	1,059,743	454,840	1,073,749	552
$15,000 under $20,000	5,645,331	98,456,271	23,205,260	8,137,351	4,830,972	2,625,006	5,011,345	2,955
$20,000 under $25,000	4,048,278	90,274,781	18,583,291	7,259,233	3,485,914	2,647,153	3,677,386	2,540
$25,000 under $30,000	2,258,095	61,478,074	12,132,530	4,997,535	1,967,133	1,991,854	2,071,639	1,702
$30,000 under $50,000	2,435,410	89,037,638	16,757,669	7,213,121	2,076,718	3,317,664	2,234,681	2,383
$50,000 under $100,000	732,323	48,456,890	8,788,834	3,845,887	625,685	2,188,463	664,660	1,088
$100,000 under $200,000	147,279	19,270,091	3,517,155	1,443,453	125,159	954,594	135,100	330
$200,000 under $500,000	28,441	7,942,468	1,631,860	586,949	24,055	426,417	26,056	108
$500,000 under $1,000,000	3,206	2,133,819	517,475	154,225	2,681	120,253	2,953	21
$1,000,000 or more	1,101	2,298,498	624,911	139,010	921	111,496	1,019	16
Total nontaxable returns	**1,495,051**	**11,613,816**	**7,473,996**	**1,612,973**	**858,498**	**259,133**	**1,223,977**	**888,**
All returns, summary:								
Under $5,000	665,715	2,429,234	1,736,763	489,366	320,003	37,386	496,413	329
$5,000 under $10,000	3,722,775	29,368,053	11,201,560	3,018,906	2,586,953	520,254	2,748,046	1,418
$10,000 under $15,000	6,127,442	77,118,411	21,073,516	6,550,397	5,005,526	1,781,685	4,940,631	2,480
$15,000 or more	15,413,150	422,115,334	87,583,285	34,082,620	13,219,426	14,484,773	13,919,279	11,286

Footnotes at end of table.

Table 2.3—Returns with Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxes deducted—Continued							
	State and local gasoline taxes		General sales taxes deducted		Personal property taxes		Other taxes[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**24,557,076**	**2,945,974**	**25,022,426**	**7,389,202**	**10,808,461**	**957,909**	**3,074,270**	**510,379**
$1 under $1,000	8,179	687	12,661	1,136	3,767	203	8,379	1,506
$1,000 under $2,000	26,851	1,479	39,525	3,467	11,549	657		
$2,000 under $3,000	54,168	4,810	75,046	6,335	28,855	1,817	12,913	1,176
$3,000 under $4,000	151,370	11,280	189,774	19,541	70,061	3,533	25,074	1,442
$4,000 under $5,000	238,371	18,530	274,380	33,075	100,222	7,116	37,661	4,375
$5,000 under $6,000	412,697	33,780	463,487	62,815	173,309	11,275	38,427	3,868
$6,000 under $7,000	525,783	48,049	570,208	88,325	238,745	16,669	53,128	9,617
$7,000 under $8,000	634,133	60,023	676,603	116,672	293,023	18,510	77,545	10,605
$8,000 under $9,000	805,909	78,421	850,475	154,927	355,871	23,530	106,562	13,765
$9,000 under $10,000	960,172	99,401	999,491	193,448	419,795	28,869	102,030	11,249
$10,000 under $11,000	1,029,579	108,609	1,061,396	221,311	430,189	28,360	120,482	13,588
$11,000 under $12,000	1,127,218	126,424	1,142,642	247,470	490,802	35,036	139,424	13,931
$12,000 under $13,000	1,182,580	132,628	1,182,310	273,161	513,981	36,461	138,575	16,487
$13,000 under $14,000	1,279,180	151,193	1,271,386	305,589	564,892	36,701	154,835	19,972
$14,000 under $15,000	1,226,965	145,004	1,236,603	310,380	547,184	42,373	157,598	23,439
$15,000 under $20,000	5,528,521	690,685	5,519,700	1,591,502	2,446,290	205,877	662,766	104,307
$20,000 under $25,000	3,975,440	534,634	3,964,781	1,318,078	1,724,223	156,235	499,130	72,975
$25,000 under $30,000	2,209,485	308,749	2,213,208	843,883	980,469	100,921	284,978	55,377
$30,000 under $50,000	2,343,147	299,449	2,383,281	1,038,180	1,045,556	117,348	332,174	63,420
$50,000 under $100,000	678,112	74,518	717,977	412,188	297,060	53,223	93,401	33,448
$100,000 under $200,000	131,038	14,215	145,130	109,810	59,306	19,508	22,128	16,610
$200,000 under $500,000	24,380	2,846	26,101	28,903	11,517	10,102	5,876	10,852
$500,000 under $1,000,000	2,707	372	3,174	5,227	1,320	3,118	854	3,564
$1,000,000 or more	891	180	1,087	3,765	475	2,454	330	4,793
Taxable returns, total	**23,298,460**	**2,825,810**	**23,634,554**	**7,118,383**	**10,249,010**	**911,248**	**2,910,285**	**482,785**
$1 under $1,000	4,298	168	12,012	619	6,982	477		
$1,000 under $2,000							22,982	2,078
$2,000 under $3,000	6,250	345	12,396	492				
$3,000 under $4,000	29,609	1,940	41,754	3,149	15,534	552		
$4,000 under $5,000	101,998	7,093	128,900	13,826	48,720	3,019		
$5,000 under $6,000	222,095	17,874	252,425	31,102	96,928	5,221	23,401	2,009
$6,000 under $7,000	330,381	29,020	360,533	51,040	138,227	8,532	30,057	4,159
$7,000 under $8,000	518,921	48,143	550,845	90,866	237,146	12,626	64,864	7,934
$8,000 under $9,000	705,534	67,448	744,426	131,451	319,749	19,879	94,304	11,841
$9,000 under $10,000	884,326	91,965	919,456	175,597	385,290	26,409	91,529	10,684
$10,000 under $11,000	982,034	103,724	1,013,172	208,805	408,951	26,851	115,640	13,038
$11,000 under $12,000	1,092,600	122,504	1,106,373	234,530	475,908	32,903	135,187	13,625
$12,000 under $13,000	1,156,700	129,144	1,155,449	265,343	500,499	35,265	137,180	15,665
$13,000 under $14,000	1,253,760	148,013	1,245,442	296,240	550,872	35,378	152,029	19,853
$14,000 under $15,000	1,213,762	143,210	1,222,048	305,914	542,970	41,906	155,892	22,604
$15,000 under $20,000	5,486,789	683,821	5,455,531	1,568,203	2,415,746	202,491	655,005	102,634
$20,000 under $25,000	3,957,815	532,699	3,945,033	1,311,029	1,716,591	155,077	496,342	72,714
$25,000 under $30,000	2,203,136	308,177	2,205,733	840,531	976,423	100,503	283,286	53,928
$30,000 under $50,000	2,335,174	298,786	2,372,460	1,033,663	1,042,530	116,752	330,845	62,531
$50,000 under $100,000	674,937	74,198	713,943	409,426	295,650	52,470	92,766	32,639
$100,000 under $200,000	130,552	14,159	144,506	109,243	59,069	19,351	21,988	16,078
$200,000 under $500,000	24,230	2,823	27,909	28,520	11,454	10,021	5,817	10,552
$500,000 under $1,000,000	2,675	367	3,131	5,105	1,301	3,102	845	3,468
$1,000,000 or more	884	179	1,077	3,660	470	2,451	326	4,688
Total nontaxable returns	**1,258,616**	**120,165**	**1,387,872**	**270,839**	**559,451**	**46,662**	**163,985**	**27,644**
All returns, summary:								
Under $5,000	478,939	36,789	591,386	63,557	214,454	13,328	84,027	8,502
$5,000 under $10,000	3,338,894	319,676	3,560,264	616,188	1,480,743	96,857	377,692	49,107
$10,000 under $15,000	5,845,522	663,861	5,894,337	1,357,914	2,547,048	178,934	710,914	87,419
$15,000 or more	14,893,721	1,925,651	14,976,439	5,351,542	6,566,216	668,790	1,901,637	365,351

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

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

Table 2.4—Returns with Contributions: Contributions Deduction by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Contributions								
				Total	Cash		Other than cash		Carryover from prior years		Amount not deductible because of income limitation	
					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	**24,642,672**	**511,826,098**	**116,637,619**	**15,393,318**	**24,538,728**	**13,632,094**	**4,152,195**	**1,591,884**	**61,029**	**691,417**	**27,612**	**722,0**
$1 under $1,000	9,810	6,218	34,846	1,328	9,500	3,811	2,457	939	1,102	7,938	1,024	2,6
$1,000 under $2,000	26,852	39,741	80,454	5,566	26,807	7,607					1,624	10,7
$2,000 under $3,000	63,382	163,551	143,330	13,811	63,382	13,451	4,674	522	749	1,242	1,455	2,8
$3,000 under $4,000	179,029	637,452	493,716	63,713	178,003	63,762	17,576	1,375				
$4,000 under $5,000	278,961	1,265,626	733,938	109,209	278,733	109,795	26,068	2,131	4,349	4,083	5,413	3,9
$5,000 under $6,000	433,910	2,385,506	1,221,369	170,343	433,182	159,493	62,451	7,984				
$6,000 under $7,000	531,513	3,476,610	1,498,865	182,160	526,881	174,128	60,401	7,663	4,506	2,018	3,126	1,9
$7,000 under $8,000	661,595	4,957,267	1,949,943	255,097	660,561	247,000	69,007	8,384				
$8,000 under $9,000	807,868	6,865,676	2,457,591	303,647	804,139	289,247	102,187	12,632	3,249	2,790	1,084	2,4
$9,000 under $10,000	967,198	9,201,940	3,040,824	369,308	960,431	357,375	119,483	13,325				
$10,000 under $11,000	1,016,873	10,701,158	3,235,024	386,461	1,013,945	368,138	122,690	16,558	5,727	4,982	1,116	5,0
$11,000 under $12,000	1,105,705	12,718,789	3,660,243	438,964	1,098,526	424,353	148,328	16,491				
$12,000 under $13,000	1,154,354	14,435,120	3,922,661	453,594	1,146,615	427,990	162,893	19,553	5,577	14,520	2,654	8,7
$13,000 under $14,000	1,249,623	16,871,960	4,463,024	509,272	1,238,382	479,694	199,932	27,983				
$14,000 under $15,000	1,206,258	17,478,304	4,489,097	534,759	1,203,801	511,379	176,161	25,096				
$15,000 under $20,000	5,483,166	95,642,200	22,862,754	2,570,568	5,457,220	2,427,666	937,963	130,141	12,902	50,639	2,255	37,8
$20,000 under $25,000	3,964,767	88,416,721	18,403,714	2,119,144	3,950,519	2,007,468	734,006	112,258	4,076	4,584	610	5,
$25,000 under $30,000	2,213,581	60,265,655	11,990,530	1,513,086	2,207,382	1,429,383	454,660	84,796	2,627	11,032	871	12,
$30,000 under $50,000	2,389,362	87,356,657	16,688,370	2,216,850	2,383,694	2,016,547	539,143	184,363	8,260	44,237	1,210	28,4
$50,000 under $100,000	721,658	47,753,638	8,856,341	1,448,173	720,355	1,247,166	162,130	192,637	4,243	121,009	2,210	112
$100,000 under $200,000	144,939	18,957,020	3,543,710	759,269	144,549	567,572	39,183	214,593	2,186	136,416	1,737	159
$200,000 under $500,000	27,984	7,820,397	1,674,639	478,672	27,878	274,040	9,030	205,606	1,169	162,300	932	163
$500,000 under $1,000,000	3,187	2,122,037	541,793	191,472	3,174	96,972	1,264	112,891	205	54,209	200	72
$1,000,000 or more	1,097	2,286,855	650,843	298,852	1,089	127,857	508	193,963	102	69,438	91	92
Taxable returns, total	**23,323,488**	**501,359,868**	**109,993,932**	**14,716,781**	**23,229,660**	**13,204,613**	**3,982,426**	**1,538,621**	**46,732**	**610,441**	**17,619**	**636,**
$1 under $1,000	12,924	31,446	8,339	1,306	12,924	1,343	6,474	414	574	924	4,933	4
$1,000 under $2,000												
$2,000 under $3,000	32,031	116,750	61,734	11,009	32,031	10,798						
$3,000 under $4,000	130,313	590,477	268,069	51,019	130,085	53,093	12,010	941				
$4,000 under $5,000												
$5,000 under $6,000	237,275	1,309,114	545,128	90,360	236,820	84,495	38,413	5,768				
$6,000 under $7,000	342,360	2,245,903	820,311	113,444	342,313	109,273	35,609	4,034				
$7,000 under $8,000	542,798	4,070,499	1,434,297	204,893	541,764	200,068	52,843	4,872	4,970	2,823	1,098	1
$8,000 under $9,000	708,603	6,019,932	1,946,029	254,671	704,874	242,695	86,884	10,395				
$9,000 under $10,000	888,021	8,452,589	2,589,810	325,738	882,642	315,366	104,694	10,337				
$10,000 under $11,000	968,670	10,197,192	2,955,298	360,843	965,745	343,834	113,822	15,351				
$11,000 under $12,000	1,070,113	12,311,326	3,404,038	413,679	1,063,872	402,228	140,520	15,484				
$12,000 under $13,000	1,127,110	14,096,441	3,744,292	432,517	1,120,098	409,766	158,450	17,551	8,251	14,745	2,779	12
$13,000 under $14,000	1,225,584	16,546,463	4,312,163	496,835	1,215,122	468,143	196,276	27,468				
$14,000 under $15,000	1,193,416	17,294,077	4,376,309	517,274	1,190,963	494,351	174,511	24,669				
$15,000 under $20,000	5,419,860	94,566,407	22,276,819	2,513,368	5,393,914	2,376,149	930,226	127,599	10,911	40,340	2,948	47
$20,000 under $25,000	3,944,812	87,976,470	18,137,078	2,097,448	3,930,564	1,987,202	730,657	110,668	3,976	4,294		
$25,000 under $30,000	2,206,112	60,065,266	11,863,292	1,504,842	2,199,913	1,421,901	453,174	84,480	2,573	10,456		
$30,000 under $50,000	2,379,453	86,980,489	16,406,180	2,197,745	2,373,793	1,999,523	536,830	176,809	6,078	41,553	1,073	20
$50,000 under $100,000	717,715	47,498,664	8,643,524	1,425,102	716,415	1,231,851	161,373	185,250	3,880	94,469	1,943	86
$100,000 under $200,000	144,292	18,871,083	3,455,798	749,355	143,909	560,116	38,941	209,174	2,088	127,182	1,654	14
$200,000 under $500,000	27,794	7,766,087	1,612,956	471,439	27,688	270,821	8,962	202,461	1,137	153,053	906	154
$500,000 under $1,000,000	3,146	2,094,601	509,818	187,042	3,133	94,886	1,252	111,834	193	51,182	195	7
$1,000,000 or more	1,086	2,258,592	622,650	296,852	1,078	126,711	505	192,962	101	69,420	90	9
Total nontaxable returns	**1,319,184**	**10,466,222**	**6,643,676**	**676,525**	**1,309,068**	**627,467**	**169,769**	**53,253**	**14,297**	**80,964**	**19,993**	**8,**
All returns, summary:												
Under $5,000	558,034	2,112,588	1,486,284	193,627	556,425	198,426	50,775	4,967	3,436	9,841	9,018	1
$5,000 under $10,000	3,402,084	26,886,999	10,168,592	1,280,555	3,385,194	1,227,243	413,529	49,988	10,519	8,210	4,708	
$10,000 under $15,000	5,732,813	72,205,331	19,770,049	2,323,050	5,701,249	2,211,754	810,004	105,681	11,304	19,502	3,770	1
$15,000 or more	14,949,741	410,621,180	85,212,694	11,596,086	14,895,860	10,194,671	2,877,887	1,431,248	35,770	653,864	10,116	68

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

Table 2.5—Returns with Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total				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					
							Total		Medicine and drugs			
									Total		Deductible 1 percent of adjusted gross income	
	Number of returns	Adjusted gross income	Total itemized deductions	Total medical and dental expenses deduction	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	19,483,273	380,408,389	90,657,336	11,422,312	17,180,029	1,954,656	16,234,256	16,598,799	10,816,245	2,157,335	10,816,245	1,241,113
$1 under $1,000	13,219	8,116	45,090	14,294	6,987	763	12,990	13,807	5,133	1,129	5,133	38
$1,000 under $2,000	23,794	34,773	79,003	19,963	18,367	2,343	22,324	18,570	13,724	1,898	13,724	192
$2,000 under $3,000	61,898	163,213	217,140	118,332	42,656	4,603	59,242	120,083	37,444	7,653	37,444	1,485
$3,000 under $4,000	180,654	643,752	520,569	217,814	157,279	17,257	171,131	218,459	126,928	22,383	126,928	4,482
$4,000 under $5,000	284,417	1,293,458	783,873	295,550	235,273	27,015	262,052	304,332	194,745	32,122	194,745	8,420
$5,000 under $6,000	420,865	2,318,145	1,234,478	405,080	357,794	41,547	410,060	429,263	296,048	61,789	296,048	15,393
$6,000 under $7,000	501,841	3,279,059	1,478,706	433,723	417,960	50,342	472,697	474,794	368,151	68,720	368,151	22,067
$7,000 under $8,000	623,352	4,678,224	1,907,943	569,029	520,647	61,188	597,291	638,995	467,125	91,402	467,125	31,585
$8,000 under $9,000	744,968	6,331,796	2,293,268	561,972	634,585	72,240	679,017	651,989	472,665	88,683	472,665	34,315
$9,000 under $10,000	851,745	8,097,295	2,826,399	706,093	723,735	81,349	784,593	834,104	530,250	104,598	530,250	42,790
$10,000 under $11,000	882,970	9,288,880	2,684,749	563,406	737,345	83,648	799,809	715,208	575,534	104,446	575,534	50,043
$11,000 under $12,000	950,439	10,931,358	3,214,928	573,356	811,543	92,900	853,150	751,001	605,694	112,911	605,694	56,626
$12,000 under $13,000	939,147	11,740,050	3,244,579	516,993	794,243	91,245	839,082	713,855	579,218	109,167	579,218	57,143
$13,000 under $14,000	999,684	13,499,178	3,648,076	520,707	862,555	95,880	884,984	748,300	627,265	118,173	627,265	65,202
$14,000 under $15,000	974,748	14,127,871	3,694,597	542,427	846,733	94,404	832,213	773,626	573,577	101,512	573,577	61,643
$15,000 under $20,000	4,148,117	72,222,504	17,734,010	2,101,459	3,625,716	407,145	3,492,746	3,287,215	2,356,284	463,253	2,356,284	291,410
$20,000 under $25,000	2,934,843	65,426,751	13,942,074	1,286,247	2,676,959	296,885	2,308,411	2,243,319	1,433,171	298,280	1,433,171	209,318
$25,000 under $30,000	1,644,362	44,752,477	9,068,667	679,307	1,526,228	173,928	1,211,377	1,280,715	739,322	160,620	739,322	120,921
$30,000 under $50,000	1,732,076	63,167,954	12,326,213	865,859	1,634,542	190,385	1,184,489	1,613,562	664,563	160,316	664,563	126,056
$50,000 under $100,000	467,890	30,634,257	5,725,590	321,774	449,461	57,116	295,361	579,273	129,675	40,231	129,675	34,533
$100,000 under $200,000	83,954	10,974,274	2,120,553	83,581	81,482	10,315	50,771	142,710	16,681	6,515	16,681	5,987
$200,000 under $500,000	15,913	4,449,904	983,752	21,595	15,603	1,906	9,252	37,053	2,722	1,323	2,722	1,255
$500,000 under $1,000,000	1,802	1,198,992	330,840	3,009	1,765	208	970	6,267	261	174	261	172
$1,000,000 and over	575	1,146,108	352,239	742	571	64	264	2,299	65	37	65	37
Taxable returns, total	18,204,998	370,757,443	84,128,733	9,268,033	16,155,729	1,831,150	15,015,808	14,306,211	9,923,392	1,963,720	9,923,392	1,183,602
$1 under $1,000	4,444	10,465	3,290	636	934	102	4,432	851	2,337	256	2,337	56
$1,000 under $2,000	37,628	138,209	68,037	24,356	28,035	2,339	36,616	25,865	26,354	3,825	26,354	958
$2,000 under $3,000	130,156	590,109	268,734	80,303	117,218	12,522	116,148	83,442	82,822	13,052	82,822	3,609
$3,000 under $4,000	227,186	1,257,879	531,061	159,518	195,792	22,580	218,764	171,952	147,389	29,535	147,389	7,872
$4,000 under $5,000	315,743	2,068,113	761,703	203,365	268,144	31,373	296,088	229,347	234,052	43,502	234,052	13,924
$5,000 under $6,000	504,619	3,789,906	1,352,341	358,461	427,022	49,753	480,312	413,676	371,284	64,307	371,284	24,766
$6,000 under $7,000	656,925	5,580,571	1,817,782	405,240	567,533	63,424	598,996	483,978	417,468	76,276	417,468	30,102
$7,000 under $8,000	771,086	7,333,293	2,293,865	472,618	663,462	74,509	704,443	585,441	479,130	91,899	479,130	38,437
$8,000 under $9,000	836,185	8,799,368	2,598,273	488,296	703,536	79,272	753,447	630,301	542,135	97,150	542,135	46,872
$9,000 under $10,000	920,355	10,586,631	2,973,032	504,461	787,052	89,686	823,553	675,366	584,919	107,852	584,919	54,487
$10,000 under $11,000	915,859	11,450,544	3,088,174	481,800	774,607	88,991	818,123	673,438	565,005	106,123	565,005	55,653
$11,000 under $12,000	976,757	13,188,407	3,496,753	489,839	843,996	93,758	863,560	711,427	613,713	116,164	613,713	64,013
$12,000 under $13,000	961,901	13,943,200	3,591,622	511,711	837,473	93,234	819,407	738,792	563,408	99,106	563,408	60,542
$13,000 under $14,000	4,099,080	71,387,063	17,251,528	1,970,706	3,583,592	402,062	3,450,732	3,142,246	2,325,326	455,803	2,325,326	287,819
$14,000 under $15,000	2,917,274	65,039,359	13,706,068	1,235,138	2,660,919	295,127	2,292,564	2,185,076	1,423,046	295,353	1,423,046	207,530
$15,000 under $20,000	1,638,252	44,588,260	8,990,391	672,312	1,521,387	173,309	1,206,689	1,270,974	736,500	159,687	736,500	120,464
$20,000 under $25,000	1,724,513	62,881,732	12,062,514	793,625	1,628,982	189,856	1,177,625	1,534,813	660,036	156,033	660,036	124,879
$25,000 under $30,000	465,296	30,466,247	5,598,204	310,558	447,072	56,812	293,373	565,622	128,898	39,856	128,898	34,258
$30,000 under $50,000	83,572	10,924,236	2,072,306	80,281	81,147	10,277	50,520	138,821	16,553	6,437	16,553	5,922
$50,000 under $100,000	15,815	4,422,663	954,186	21,171	15,514	1,895	9,193	36,432	2,696	1,297	2,696	1,233
$100,000 under $200,000	1,783	1,186,107	317,367	2,897	1,747	206	963	6,090	257	170	257	169
$200,000 under $500,000	569	1,125,081	331,502	741	565	63	262	2,261	64	37	64	37
$500,000 under $1,000,000												
$1,000,000 and over												
Total nontaxable returns	1,278,275	9,650,944	6,528,602	2,154,277	1,024,300	123,505	1,218,448	2,292,585	892,853	193,618	892,853	57,511
All returns, summary:												
Under $5,000	563,982	2,143,312	1,645,674	665,953	460,562	51,982	527,739	675,252	377,974	65,185	377,974	14,617
$5,000 under $10,000	3,142,771	24,704,519	9,740,795	2,675,897	2,654,721	306,665	2,943,658	3,029,144	2,134,239	415,193	2,134,239	146,150
$10,000 under $15,000	4,746,988	59,587,336	16,686,928	2,716,889	4,052,419	458,058	4,208,218	3,701,990	2,961,288	546,210	2,961,288	290,657
$15,000 or more	11,029,532	293,973,220	62,583,938	5,363,573	10,012,327	1,137,952	8,553,641	9,192,412	5,342,744	1,130,750	5,342,744	789,688

Footnotes at end of table.

Table 2.5—Returns with Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued									
	Medicine and drugs—Cont'd									
	Medicine and drugs in excess of 1 percent of adjusted gross income		Balance of insurance premiums		All other medical and dental expenses		Deductible 3 percent of adjusted gross income		Medical and dental expenses in excess of 3 percent of adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of reuturns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**5,630,815**	**916,225**	**13,454,778**	**2,941,258**	**14,716,024**	**12,741,385**	**16,234,211**	**7,131,142**	**11,954,814**	**9,467,65**
$1 under $1,000	5,133	1,092	6,758	1,345	11,323	11,370	12,945	276	12,990	13,53
$1,000 under $2,000	13,724	1,706	16,669	3,842	20,823	13,022	22,324	950	22,324	17,62
$2,000 under $3,000	34,220	6,167	39,113	8,498	57,103	105,418	59,242	6,355	59,197	113,72
$3,000 under $4,000	122,046	17,901	141,689	32,354	163,114	168,205	171,131	17,902	165,715	200,55
$4,000 under $5,000	162,551	23,702	203,396	44,868	251,965	235,762	262,052	35,798	255,830	268,53
$5,000 under $6,000	247,285	46,396	335,368	81,020	383,808	301,847	410,060	65,730	382,058	363,53
$6,000 under $7,000	295,838	46,653	369,618	86,222	453,219	341,919	472,697	91,413	461,515	383,38
$7,000 under $8,000	357,573	59,817	479,495	105,959	565,395	473,219	597,291	131,153	561,892	507,84
$8,000 under $9,000	329,217	54,368	537,650	125,173	624,518	472,447	679,017	162,257	586,672	489,73
$9,000 under $10,000	351,336	61,808	645,231	127,831	718,496	644,465	784,593	209,359	677,093	624,74
$10,000 under $11,000	362,211	54,403	632,914	139,129	751,493	521,676	799,809	235,451	683,136	479,75
$11,000 under $12,000	371,735	56,285	688,705	141,561	798,436	553,155	853,150	270,545	707,088	480,45
$12,000 under $13,000	329,313	52,024	674,535	138,496	778,840	523,335	839,062	288,107	683,757	425,74
$13,000 under $14,000	344,734	52,972	715,625	148,357	819,820	546,971	884,984	323,453	694,498	424,84
$14,000 under $15,000	286,627	39,869	681,310	138,314	779,530	595,442	832,213	325,603	642,463	448,02
$15,000 under $20,000	1,084,798	171,843	2,861,051	595,589	3,208,674	2,519,783	3,492,746	1,592,900	2,545,880	1,894,31
$20,000 under $25,000	534,405	88,962	1,985,321	408,295	2,035,635	1,746,062	2,308,411	1,253,957	1,433,584	989,36
$25,000 under $30,000	233,472	39,700	1,056,792	236,795	1,062,814	1,004,220	1,211,377	775,335	682,690	505,38
$30,000 under $50,000	147,711	34,260	1,054,500	269,360	991,821	1,309,942	1,184,489	938,087	593,817	675,47
$50,000 under $100,000	16,068	5,697	271,475	90,601	207,165	482,974	295,361	314,615	91,940	264,65
$100,000 under $200,000	762	529	47,565	14,900	27,372	127,281	50,771	69,444	9,358	73,26
$200,000 under $500,000	52	69	8,819	2,399	4,180	34,585	9,252	17,364	1,172	19,68
$500,000 under $1,000,000	4	2	920	221	390	6,043	970	3,466	125	2,80
$1,000,000 and over	—	—	257	57	90	2,242	264	1,622	20	67
Taxable returns, total	**4,920,718**	**780,118**	**12,525,417**	**2,695,427**	**13,554,913**	**10,830,669**	**15,015,808**	**6,869,329**	**10,792,574**	**7,436,88**
$1 under $1,000										
$1,000 under $2,000	2,109	199	25,768	3,168	38,673	20,481	4,432	316	4,432	53
$2,000 under $3,000										
$3,000 under $4,000	25,579	2,867					36,616	3,848	32,518	22,01
$4,000 under $5,000	69,352	9,443	99,513	16,366	110,735	57,634	116,146	15,662	113,288	67,78
$5,000 under $6,000	129,180	21,664	179,853	41,552	205,494	108,737	218,764	35,015	202,684	136,93
$6,000 under $7,000	187,744	29,578	234,529	47,219	287,105	152,549	296,088	57,354	290,385	171,99
$7,000 under $8,000	277,672	39,541	392,149	84,818	450,641	289,317	480,312	104,968	445,935	308,70
$8,000 under $9,000	286,870	46,174	482,317	108,535	547,006	329,269	598,996	142,162	511,277	341,81
$9,000 under $10,000	312,349	53,462	587,562	114,459	641,928	417,519	704,443	187,333	601,165	398,10
$10,000 under $11,000	337,362	50,278	600,637	128,691	706,804	451,332	753,447	221,277	639,516	409,02
$11,000 under $12,000	355,952	53,365	664,701	133,647	769,196	488,354	823,553	260,591	678,461	414,77
$12,000 under $13,000	319,231	50,471	657,507	134,857	759,112	488,110	818,123	280,629	664,331	392,80
$13,000 under $14,000	340,464	52,151	698,879	144,552	800,040	514,724	863,560	315,346	675,192	396,08
$14,000 under $15,000	280,987	38,563	672,320	135,334	766,818	564,896	819,407	320,315	631,032	418,47
$15,000 under $20,000	1,071,777	167,985	2,628,676	585,827	3,168,762	2,388,435	3,450,732	1,573,602	2,511,940	1,568,64
$20,000 under $25,000	528,766	87,823	1,971,047	405,165	2,021,543	1,692,088	2,292,564	1,245,065	1,421,303	940,01
$25,000 under $30,000	232,570	39,222	1,053,402	235,476	1,058,503	996,276	1,206,689	771,971	679,234	499,00
$30,000 under $50,000	146,137	31,154	1,049,753	268,222	985,214	1,235,437	1,177,625	931,044	588,469	603,76
$50,000 under $100,000	15,821	5,598	269,705	90,033	205,536	469,992	293,373	311,876	90,873	253,74
$100,000 under $200,000	745	514	47,361	14,850	27,187	123,457	50,520	68,817	9,244	70,00
$200,000 under $500,000	48	64	8,769	2,381	4,143	33,987	9,193	17,156	1,153	19,27
$500,000 under $1,000,000	3	2	914	218	385	5,871	963	3,399	122	2,69
$1,000,000 and over	—	—	255	57	88	2,204	262	1,583	20	67
Total nontaxable returns	**710,097**	**136,106**	**929,359**	**245,763**	**1,161,111**	**1,910,716**	**1,218,403**	**261,814**	**1,162,240**	**2,030,77**
All returns, summary:										
Under $5,000	337,674	50,568	407,625	90,907	504,328	533,777	527,694	61,281	516,056	613,9
$5,000 under $10,000	1,581,249	269,043	2,367,362	526,204	2,745,436	2,233,897	2,943,658	659,912	2,669,230	2,369,2
$10,000 under $15,000	1,694,620	255,552	3,393,089	705,858	3,928,119	2,740,579	4,209,218	1,443,159	3,410,942	2,258,8
$15,000 or more	2,017,272	341,061	7,286,700	1,618,218	7,538,141	7,233,132	8,553,641	4,966,791	5,358,586	4,225,6

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

Table 2.6—Returns with Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total				Net Casualty or theft loss		Alimony Paid	
	Number of returns	Adjusted gross income	Total itemized deductions	Total miscellaneous deductions	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**21,879,827**	**449,152,356**	**103,783,443**	**12,298,842**	**1,772,728**	**1,241,209**	**461,447**	**1,150,318**
$1 under $1,000	9,302	5,596	30,031	2,436				
$1,000 under $2,000	14,089	20,915	49,706	10,004	6,863	4,236	9,028	7,626
$2,000 under $3,000	53,838	137,834	191,765	15,700				
$3,000 under $4,000	146,350	519,314	397,143	46,108	10,313	6,793		
$4,000 under $5,000	219,273	994,391	568,315	64,643	15,630	15,030	2,936	4,013
$5,000 under $6,000	364,132	2,006,703	1,023,552	132,255	26,711	13,514		
$6,000 under $7,000	439,233	2,870,604	1,248,107	151,348	19,018	15,980	7,731	7,761
$7,000 under $8,000	567,140	4,261,823	1,693,021	220,168	47,797	26,840	11,103	8,541
$8,000 under $9,000	719,877	6,124,501	2,173,963	270,124	39,180	40,927	4,892	7,024
$9,000 under $10,000	870,817	8,286,828	2,772,913	353,106	55,140	57,920	12,607	17,893
$10,000 under $11,000	917,187	9,647,846	2,940,100	423,894	80,637	61,629	15,845	28,487
$11,000 under $12,000	1,013,098	11,649,990	3,329,377	420,583	72,480	46,359	20,080	23,007
$12,000 under $13,000	1,061,070	13,266,153	3,561,220	461,026	86,240	60,732	17,335	20,571
$13,000 under $14,000	1,147,672	15,502,562	4,078,195	510,145	93,470	54,355	13,873	24,947
$14,000 under $15,000	1,132,927	16,419,624	4,188,910	522,004	82,941	43,531	15,626	29,846
$15,000 under $20,000	5,014,240	87,418,532	20,968,806	2,575,602	377,528	224,668	94,661	139,918
$20,000 under $25,000	3,522,145	78,526,440	16,364,670	1,721,741	312,547	178,423	70,345	102,360
$25,000 under $30,000	1,917,104	52,178,883	10,483,870	1,169,245	177,267	144,509	50,413	101,280
$30,000 under $50,000	2,014,271	73,562,747	14,305,718	1,544,795	200,771	121,608	74,225	269,412
$50,000 under $100,000	585,987	38,877,958	7,551,454	948,536	53,484	76,524	31,555	226,102
$100,000 under $200,000	121,633	15,953,700	3,166,995	399,159	11,390	28,629	7,262	88,427
$200,000 under $500,000	24,581	6,890,015	1,549,940	194,650	2,629	13,762	1,664	33,038
$500,000 under $1,000,000	2,853	1,898,842	516,697	65,743	350	3,625	199	7,193
$1,000,000 or more	1,008	2,130,555	628,975	75,627	142	1,415	67	2,872
Taxable returns, total	**20,798,953**	**440,429,327**	**97,947,491**	**11,458,843**	**1,682,457**	**1,019,566**	**437,938**	**1,073,243**
$1 under $1,000					—	—	—	—
$1,000 under $2,000	4,895	13,376	5,959	898	—	—	—	—
$2,000 under $3,000					—	—	—	—
$3,000 under $4,000	32,832	119,282	57,437	6,751	7,950	1,825	7,533	7,310
$4,000 under $5,000	103,693	469,096	215,991	21,207				
$5,000 under $6,000	201,731	1,116,322	459,481	52,205	13,718	7,632		
$6,000 under $7,000	280,285	1,834,517	650,761	76,841	8,842	1,285		
$7,000 under $8,000	469,877	3,532,312	1,243,482	173,041	45,280	16,506	10,204	6,546
$8,000 under $9,000	635,700	5,405,823	1,736,962	217,548	33,245	16,063	4,184	4,794
$9,000 under $10,000	800,592	7,623,734	2,340,592	298,331	48,140	37,522	11,494	14,363
$10,000 under $11,000	880,797	9,266,700	2,706,761	393,794	75,349	53,306	15,500	25,397
$11,000 under $12,000	984,862	11,325,865	3,128,550	402,558	69,909	42,531	19,109	20,894
$12,000 under $13,000	1,041,472	13,023,155	3,434,846	437,165	82,667	43,722	16,509	18,961
$13,000 under $14,000	1,127,251	15,225,213	3,947,024	496,984	90,771	49,364	13,573	23,363
$14,000 under $15,000	1,122,798	16,274,257	4,097,565	505,640	80,370	38,604	15,548	29,677
$15,000 under $20,000	4,957,678	86,457,767	20,412,407	2,496,552	371,350	204,681	91,786	130,673
$20,000 under $25,000	3,507,358	78,199,907	16,131,070	1,681,740	311,439	168,748	69,658	100,061
$25,000 under $30,000	1,910,867	52,010,017	10,364,859	1,129,361	175,393	113,830	49,694	96,379
$30,000 under $50,000	2,004,328	73,184,568	14,016,048	1,488,983	200,572	120,373	73,136	253,024
$50,000 under $100,000	582,704	38,663,391	7,339,994	887,606	53,047	64,968	30,909	213,054
$100,000 under $200,000	121,000	15,868,988	3,076,303	378,033	11,323	21,773	7,201	87,065
$200,000 under $500,000	24,400	6,838,446	1,492,832	181,725	2,605	11,280	1,639	32,316
$500,000 under $1,000,000	2,816	1,874,299	467,784	57,508	346	2,140	195	6,598
$1,000,000 or more	997	2,102,292	600,783	74,272	141	1,415	66	2,768
Total nontaxable returns	**1,080,874**	**8,723,028**	**5,835,952**	**839,799**	**90,271**	**221,644**	**23,509**	**77,077**
All returns, summary:								
Under $5,000	442,852	1,678,051	1,236,961	138,891	32,806	26,059	10,122	8,429
$5,000 under $10,000	2,961,199	23,550,459	8,911,556	1,127,000	187,846	155,181	38,175	44,430
$10,000 under $15,000	5,271,954	66,486,175	18,097,802	2,337,653	415,968	266,606	82,759	126,858
$15,000 or more	13,203,822	357,437,672	75,537,124	8,695,098	1,136,108	793,363	330,391	970,602

Table 2.6—Returns with Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Union Dues		Expenses for child and dependent care		Political contributions		Other miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**8,735,732**	**1,320,923**	**1,665,896**	**1,331,364**	**587,571**	**61,378**	**20,193,864**	**7,193,452**
$1 under $1,000	—	—	—	—			8,635	1,329
$1,000 under $2,000	6,816	810	2,749	1,810	942	22	12,988	8,687
$2,000 under $3,000							50,592	9,421
$3,000 under $4,000	20,601	2,329					130,447	29,347
$4,000 under $5,000	40,761	3,103	5,014	4,618	4,145	461	200,500	42,469
$5,000 under $6,000	85,366	8,822	29,740	25,980	7,007	566	328,482	80,381
$6,000 under $7,000	120,273	14,384	38,093	35,906			395,556	77,097
$7,000 under $8,000	153,852	16,428	63,899	57,272	7,999	141	512,132	110,947
$8,000 under $9,000	232,935	24,851	98,302	71,818	14,487	1,227	640,542	124,276
$9,000 under $10,000	308,277	34,734	114,043	101,010	6,958	267	774,979	141,282
$10,000 under $11,000	365,526	41,143	100,166	85,012	11,051	653	847,462	206,970
$11,000 under $12,000	427,456	51,884	104,542	82,240	26,497	1,518	916,949	215,575
$12,000 under $13,000	484,239	59,630	123,509	96,110	11,161	913	977,388	223,070
$13,000 under $14,000	557,873	73,270	128,149	102,026	26,921	1,836	1,050,964	253,711
$14,000 under $15,000	533,247	71,797	147,660	115,670	26,502	1,986	1,036,676	259,175
$15,000 under $20,000	2,480,030	369,662	575,425	461,498	110,204	7,834	4,614,715	1,372,022
$20,000 under $25,000	1,603,412	279,359	117,861	73,199	101,997	9,245	3,292,530	1,079,154
$25,000 under $30,000	777,352	147,393	12,943	11,162	75,303	6,745	1,809,238	758,156
$30,000 under $50,000	497,871	108,372	3,603	5,826	110,067	11,020	1,906,553	1,028,557
$50,000 under $100,000	37,562	12,439	198	207	95,673	10,501	548,102	622,825
$100,000 under $200,000	1,970	415			38,421	4,686	112,269	276,743
$200,000 under $500,000	276	81			10,390	1,473	22,578	146,294
$500,000 under $1,000,000	25	15	—	—	1,321	202	2,663	54,709
$1,000,000 or more	10	2	—	—	525	82	924	71,255
Taxable returns, total	**8,457,025**	**1,285,211**	**1,577,576**	**1,258,603**	**666,952**	**59,594**	**19,226,817**	**6,762,633**
$1 under $1,000	—	—	—	—			4,894	897
$1,000 under $2,000	—	—	—	—				
$2,000 under $3,000	—	—	—	—				
$3,000 under $4,000	27,750	2,310	—	—	9,970	269	128,591	23,539
$4,000 under $5,000								
$5,000 under $6,000	39,013	3,019	24,490	25,215			183,161	32,739
$6,000 under $7,000	80,846	9,484					256,982	42,453
$7,000 under $8,000	116,690	11,073	58,130	54,756			424,653	84,085
$8,000 under $9,000	191,347	19,664	86,664	66,536	14,063	1,181	561,107	107,212
$9,000 under $10,000	292,255	32,350	109,757	94,689	6,825	257	712,229	119,150
$10,000 under $11,000	350,195	39,551	98,235	83,167	9,765	546	813,695	191,827
$11,000 under $12,000	418,055	50,404	102,610	81,180	24,189	1,448	893,330	206,102
$12,000 under $13,000	478,703	58,932	121,661	95,303	10,491	844	960,472	219,403
$13,000 under $14,000	551,499	72,346	126,961	101,235	26,587	1,819	1,032,016	248,857
$14,000 under $15,000	529,555	71,186	144,072	110,598	26,170	1,950	1,026,577	253,624
$15,000 under $20,000	2,466,680	367,526	570,423	455,553	109,053	7,717	4,565,865	1,330,402
$20,000 under $25,000	1,600,458	278,881	117,832	73,184	101,007	9,157	3,278,809	1,051,710
$25,000 under $30,000	776,518	147,281	12,943	11,162	74,626	6,696	1,804,460	754,013
$30,000 under $50,000	497,630	108,255	3,603	5,826	108,609	10,870	1,897,197	990,636
$50,000 under $100,000	37,551	12,436	195	199	95,144	10,424	545,166	586,580
$100,000 under $200,000	1,970	415			38,283	4,668	111,662	264,063
$200,000 under $500,000	275	81			10,339	1,465	22,409	136,581
$500,000 under $1,000,000	25	15	—	—	1,310	201	2,628	48,655
$1,000,000 or more	10	2	—	—	521	82	914	70,005
Total nontaxable returns	**278,707**	**35,715**	**88,320**	**72,759**	**20,619**	**1,785**	**967,047**	**430,820**
All returns, summary:								
Under $5,000	68,178	6,242	7,763	6,427	5,087	483	403,162	91,252
$5,000 under $10,000	900,703	99,219	344,077	291,986	36,451	2,201	2,651,691	533,382
$10,000 under $15,000	2,368,343	297,725	604,026	481,057	102,132	6,905	4,829,439	1,158,501
$15,000 or more	5,398,508	917,738	710,030	551,891	543,901	51,789	12,309,572	5,409,715

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

Table 2.7—Returns with Interest Paid Deduction: Interest Deducted by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total				Home mortgage		Investment interest[1]		All other	
	Number of returns	Adjusted gross income	Total itemized deductions	Interest deducted	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**23,385,461**	**478,820,909**	**111,017,988**	**38,885,282**	**18,987,168**	**24,170,854**	**6,738**	**333,712**	**20,843,714**	**14,380,717**
$1 under $1,000	9,088	5,506	37,291	21,900	8,204	13,866	—	—	6,526	8,034
$1,000 under $2,000	23,644	34,600	85,754	37,921	19,265	22,155	—	—	18,547	15,765
$2,000 under $3,000	45,843	118,603	128,195	56,630	38,837	37,247			37,928	19,375
$3,000 under $4,000	116,035	414,582	351,212	132,095	92,756	86,450			71,584	43,190
$4,000 under $5,000	206,549	936,033	566,654	177,639	140,904	113,084			157,580	64,550
$5,000 under $6,000	366,264	2,016,185	1,040,868	346,512	234,659	222,090			291,436	124,422
$6,000 under $7,000	460,308	3,014,716	1,350,804	497,286	320,976	328,339			398,940	168,943
$7,000 under $8,000	592,843	4,443,529	1,740,940	587,446	405,882	378,948			507,415	208,417
$8,000 under $9,000	740,972	6,299,631	2,317,528	839,974	529,347	532,950			636,800	307,024
$9,000 under $10,000	917,637	8,726,601	2,898,281	1,066,361	648,640	688,420	158	5,357	800,584	377,940
$10,000 under $11,000	987,924	10,397,360	3,185,771	1,131,907	712,906	720,108			884,412	411,609
$11,000 under $12,000	1,077,719	12,400,243	3,566,092	1,310,537	821,201	832,278			984,325	474,782
$12,000 under $13,000	1,145,017	14,318,260	3,895,594	1,421,077	888,226	942,009			1,034,209	479,068
$13,000 under $14,000	1,235,483	16,683,637	4,418,657	1,686,226	1,017,862	1,119,469			1,126,414	566,757
$14,000 under $15,000	1,200,677	17,401,913	4,472,366	1,660,694	987,310	1,103,238			1,091,888	557,456
$15,000 under $20,000	5,406,520	94,271,773	22,602,091	8,342,044	4,630,930	5,609,634			4,912,600	2,731,275
$20,000 under $25,000	3,824,630	85,256,253	17,819,461	6,448,473	3,294,630	4,267,549			3,477,981	2,173,954
$25,000 under $30,000	2,097,841	57,094,776	11,541,481	3,895,034	1,793,916	2,574,967	2,679	22,174	1,880,998	1,319,040
$30,000 under $50,000	2,176,813	79,412,252	15,558,379	5,189,110	1,849,775	3,246,650			1,875,396	1,928,283
$50,000 under $100,000	608,913	40,232,890	7,872,900	2,431,226	459,257	1,050,726	1,401	43,327	521,613	1,337,173
$100,000 under $200,000	118,656	15,540,975	3,084,536	923,044	78,137	224,130	1,475	75,922	103,581	622,992
$200,000 under $500,000	22,501	6,282,922	1,443,612	409,597	12,043	43,355	767	71,762	19,941	294,479
$500,000 under $1,000,000	2,512	1,669,055	470,237	134,566	1,146	6,068	176	40,904	2,239	87,595
$1,000,000 and over	872	1,848,614	569,264	137,983	359	5,124	82	74,266	777	58,594
Taxable returns, total	**22,175,086**	**468,873,147**	**104,817,641**	**36,273,115**	**17,990,694**	**22,785,599**	**5,029**	**233,680**	**19,839,047**	**13,253,833**
$1 under $1,000										
$1,000 under $2,000	609	1,424	1,583	762						
$2,000 under $3,000					13,664	10,279	—	—	8,084	2,838
$3,000 under $4,000	17,699	64,309	33,653	12,358						
$4,000 under $5,000	85,367	388,333	185,430	49,924	45,296	29,511	—	—	68,123	20,413
$5,000 under $6,000	183,083	1,010,323	434,885	125,160	102,813	77,433	—	—	143,702	47,726
$6,000 under $7,000	266,692	1,753,920	649,929	223,641	162,791	140,192	—	—	234,540	83,449
$7,000 under $8,000	485,354	3,638,139	1,287,704	398,839	317,011	249,946	—	—	409,991	148,893
$8,000 under $9,000	636,525	5,408,524	1,777,920	633,512	435,064	396,531	—	—	545,145	236,981
$9,000 under $10,000	842,390	8,015,333	2,507,272	910,081	584,217	590,689			739,963	319,392
$10,000 under $11,000	941,406	9,910,639	2,915,336	1,021,082	670,192	652,075			841,667	369,007
$11,000 under $12,000	1,041,632	11,987,342	3,321,118	1,200,117	786,166	766,032			951,411	433,562
$12,000 under $13,000	1,118,548	13,969,361	3,725,103	1,355,169	864,950	900,791			1,009,110	454,378
$13,000 under $14,000	1,210,651	16,346,873	4,264,705	1,616,209	994,171	1,071,691			1,103,668	544,518
$14,000 under $15,000	1,187,180	17,208,330	4,351,651	1,606,408	976,311	1,075,664	1,756	9,150	1,080,500	530,744
$15,000 under $20,000	5,344,451	93,221,388	22,056,222	8,094,609	4,576,886	5,491,560			4,855,220	2,602,948
$20,000 under $25,000	3,806,234	84,854,588	17,579,535	6,320,799	3,279,669	4,231,498			3,462,145	2,087,094
$25,000 under $30,000	2,091,441	56,923,090	11,413,098	3,840,109	1,789,174	2,557,179			1,875,089	1,282,930
$30,000 under $50,000	2,166,972	79,029,884	15,309,442	5,071,590	1,843,987	3,228,308			1,866,762	1,836,963
$50,000 under $100,000	604,984	39,975,440	7,645,245	2,323,260	457,084	1,041,045	982	20,333	518,194	1,261,883
$100,000 under $200,000	118,229	15,457,157	2,999,408	867,755	77,804	221,781	1,348	60,863	102,997	585,110
$200,000 under $500,000	22,309	6,227,887	1,380,700	371,370	11,959	42,525	710	57,973	19,762	270,871
$500,000 under $1,000,000	2,469	1,640,512	436,631	116,280	1,126	5,787	158	31,701	2,207	78,793
$1,000,000 and over	861	1,820,351	541,071	114,081	355	5,081	75	53,660	767	55,340
Total nontaxable returns	**1,210,375**	**9,947,763**	**6,200,348**	**2,612,168**	**996,474**	**1,385,254**	**1,709**	**100,033**	**1,004,667**	**1,126,882**
All returns, summary:										
Under $5,000	401,159	1,509,324	1,169,107	426,185	299,966	274,802			292,165	150,914
$5,000 under $10,000	3,078,024	24,500,661	9,348,442	3,337,579	2,139,504	2,150,746	6,738	333,713	2,635,175	1,186,746
$10,000 under $15,000	5,646,820	71,201,413	19,538,490	7,210,441	4,427,505	4,717,101			5,121,248	2,489,673
$15,000 or more	14,259,456	381,609,512	80,961,961	27,911,078	12,120,193	17,028,204			12,795,126	10,553,384

[1]Does not include carryover of investment interest disallowed in previous years.

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

Table 2.8—Returns with Investment Interest Expenses: Investment Interest by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total returns with investment interest expenses			Returns with nonbusiness investment interest expenses			Returns with business investment interest expenses		
	Number of returns	Adjusted gross income	Investment interest	Number of returns	Adjusted gross income	Nonbusiness investment interest	Number of returns	Adjusted gross income	Business investment interest
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	11,997	1,226,256	583,657	6,738	931,617	357,087	6,870	556,777	226,5
Under $5,000	316	1,157	30,017	158	1,801	5,514	308	1,128	29,4
$5,000 under $10,000									
$10,000 under $15,000	2,088	28,291	16,406				2,071	28,073	11,4
$15,000 under $20,000									
$20,000 under $25,000	1,874	44,077	17,731	2,679	88,679	22,499	858	21,745	9,5
$25,000 under $30,000									
$30,000 under $50,000	2,441	92,635	23,069				1,030	35,204	8,7
$50,000 under $100,000	2,122	150,842	94,745	1,401	98,527	45,184	1,183	83,793	49,5
$100,000 under $200,000	1,853	260,874	138,952	1,475	208,704	86,148	862	119,826	52,8
$200,000 under $500,000	993	293,833	118,434	767	227,249	79,354	444	130,524	39,0
$500,000 under $1,000,000	214	145,632	55,523	176	119,245	42,766	76	51,765	12,7
$1,000,000 or more	96	208,915	88,780	82	187,412	75,624	38	84,719	13,1

Size of adjusted gross income	Amount not subject to limitation		Amount subject to limitation		Amount deductible in current year					
					Total		Nonbusiness		Business	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	11,997	148,536	4,930	435,121	11,997	550,079	6,738	333,712	6,870	216,3
Under $5,000	316	2,364	81	27,652	316	25,681	158	5,359	308	25,1
$5,000 under $10,000										
$10,000 under $15,000	2,088	5,850	217	10,556	2,088	15,995			2,071	11,1
$15,000 under $20,000										
$20,000 under $25,000	1,874	11,951	164	5,781	1,874	17,118	2,679	22,174	858	9,1
$25,000 under $30,000										
$30,000 under $50,000	2,441	13,061	226	10,008	2,441	22,765			1,030	8,5
$50,000 under $100,000	2,122	41,204	1,441	53,540	2,122	91,143	1,401	43,327	1,183	47,8
$100,000 under $200,000	1,853	43,136	1,607	95,816	1,853	126,123	1,475	75,922	862	50,2
$200,000 under $500,000	993	23,670	908	94,764	993	110,287	767	71,762	444	38,5
$500,000 under $1,000,000	214	5,041	194	50,481	214	53,565	176	40,904	76	12,6
$1,000,000 or more	96	2,259	92	86,522	96	87,401	82	74,266	38	13,1

Size of adjusted gross income	Amount not deductible in current year					
	Total		Nonbusiness		Business	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)
Total	1,316	33,576	1,038	23,374	581	10,2
Under $5,000	110	5,020	463	2,337	110	4
$5,000 under $10,000						
$10,000 under $15,000						
$15,000 under $20,000						
$20,000 under $25,000	130	643			271	2
$25,000 under $30,000						
$30,000 under $50,000	414	3,602				
$50,000 under $100,000	466	12,829	393	10,226	145	2
$100,000 under $200,000	163	8,147	149	7,591	44	
$200,000 under $500,000	23	1,957	23	1,862	7	
$500,000 under $1,000,000	10	1,379	10	1,358	4	
$1,000,000 or more						

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

Table 2.9—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				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	82,229,332	212,202,596	126,560,699	7,683,135	9,937,208	81,010,631	11,874,710	11,906,986
No adjusted gross income	643,791	1,742,610	1,032,816	97,152	131,050	−660,040	2	1,331
$1 under $1,000	4,738,778	6,273,673	5,198,675	226,398	298,224	133,442	—	121
$1,000 under $2,000	5,407,488	7,773,487	6,069,037	347,655	427,385	532,594	—	25
$2,000 under $3,000	5,002,560	8,126,549	5,907,254	564,814	683,666	1,424,867	200	200
$3,000 under $4,000	4,565,790	8,760,745	5,776,611	751,115	919,882	2,623,366	11,838	11,909
$4,000 under $5,000	4,543,446	9,362,490	5,929,545	834,908	1,014,646	3,768,082	70,936	70,938
$5,000 under $6,000	4,737,247	10,312,187	6,401,144	699,254	900,502	3,831,838	117,153	117,153
$6,000 under $7,000	4,164,112	9,699,535	5,849,233	568,980	746,562	3,682,897	170,616	170,616
$7,000 under $8,000	3,849,630	9,350,627	5,647,402	440,949	599,049	3,302,053	187,179	187,179
$8,000 under $9,000	3,725,148	9,494,838	5,586,398	447,994	599,402	3,797,965	267,805	267,871
$9,000 under $10,000	3,476,777	9,346,466	5,410,995	386,453	500,870	3,671,999	293,130	293,130
$10,000 under $11,000	3,282,636	8,988,267	5,213,144	267,711	350,965	2,803,935	245,608	245,608
$11,000 under $12,000	3,120,493	9,003,089	5,173,461	259,272	344,652	2,985,125	289,407	289,407
$12,000 under $13,000	2,950,537	8,769,582	5,004,622	192,212	243,571	2,403,472	249,864	249,864
$13,000 under $14,000	2,926,377	9,052,085	5,137,067	173,431	219,290	2,335,718	254,648	254,648
$14,000 under $15,000	2,683,637	8,517,542	4,765,493	147,872	193,909	2,144,224	233,736	233,782
$15,000 under $20,000	10,353,534	34,781,699	19,239,870	509,582	692,362	8,764,629	1,078,441	1,078,877
$20,000 under $25,000	5,598,117	19,534,517	10,737,477	245,056	337,463	5,460,687	795,083	795,403
$25,000 under $30,000	2,744,255	9,669,366	5,315,032	129,541	185,566	3,803,720	620,732	620,775
$30,000 under $50,000	2,747,618	9,968,496	5,312,180	232,788	328,659	8,732,697	1,782,382	1,783,276
$50,000 under $100,000	781,406	2,975,811	1,499,232	110,078	160,837	7,399,970	2,055,443	2,057,864
$100,000 under $200,000	152,349	579,066	291,368	30,299	44,725	4,060,098	1,447,092	1,452,525
$200,000 under $500,000	29,193	104,563	54,803	8,095	11,793	2,311,738	955,723	962,858
$500,000 under $1,000,000	3,289	11,492	6,036	1,104	1,578	740,959	318,041	322,159
$1,000,000 or more	1,124	3,814	2,004	420	600	956,796	429,651	439,487
All returns, summary:								
Under $5,000	24,901,853	42,039,554	29,913,938	2,822,042	3,474,853	7,820,312	82,975	84,523
$5,000 under $10,000	19,952,914	46,203,653	28,895,172	2,543,630	3,346,385	18,286,752	1,035,883	1,035,950
$10,000 under $15,000	14,963,680	44,330,565	25,293,787	1,040,498	1,352,387	12,672,475	1,273,263	1,273,290
$15,000 or more	22,410,885	77,628,824	42,458,002	1,276,965	1,763,583	42,231,293	9,482,589	9,513,222

Size of adjusted gross income	Exemptions for blindness					Exemptions for children at home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	206,988	217,592	2,203,246	257,530	257,727	32,695,569	70,845,058	507,620,657	62,723,994	62,795,551
No adjusted gross income	869	869	−6,318	—	18	234,765	554,539	−3,750,374	—	9,369
$1 under $1,000	16,031	16,031	18,887	—	—	366,296	713,974	212,868	—	56
$1,000 under $2,000				—	—	603,481	1,193,215	921,094	—	101
$2,000 under $3,000	15,495	15,723	41,359	—	—	739,295	1,422,425	1,867,271	170	254
$3,000 under $4,000	29,278	31,327	110,917	—	—	943,766	1,888,632	3,322,770	1,488	1,578
$4,000 under $5,000				(*)	(*)	1,106,528	2,145,665	4,983,999	13,347	13,404
$5,000 under $6,000	14,478	16,527	79,372	4,399	4,399	1,355,482	2,728,189	7,460,706	39,186	39,549
$6,000 under $7,000	14,905	14,905	96,704			1,352,060	2,858,455	8,790,298	146,740	146,929
$7,000 under $8,000	18,120	18,348	133,950	10,796	10,796	1,402,824	2,868,379	10,531,558	372,322	372,426
$8,000 under $9,000	10,740	13,099	91,380			1,398,246	3,021,709	11,899,126	559,211	559,262
$9,000 under $10,000	13,009	15,058	123,230	8,342	8,342	1,528,873	3,172,081	14,534,349	860,263	860,400
$10,000 under $11,000	7,808	7,808	83,031	6,272	6,272	1,495,471	3,207,484	15,715,525	1,050,793	1,050,854
$11,000 under $12,000	12,150	12,150	143,137	12,044	12,044	1,497,725	3,276,431	17,221,804	1,265,862	1,265,977
$12,000 under $13,000						1,514,956	3,314,871	18,951,139	1,498,127	1,498,313
$13,000 under $14,000	16,227	17,026	225,386	21,026	21,026	1,602,116	3,495,554	21,639,044	1,815,150	1,815,294
$14,000 under $15,000						1,515,066	3,365,841	21,957,188	1,969,071	1,969,313
$15,000 under $20,000	17,482	17,482	300,997	34,482	34,482	6,327,334	14,091,104	109,616,812	11,310,680	11,311,279
$20,000 under $25,000	7,094	7,227	154,908	18,601	18,601	3,574,732	8,024,968	79,409,644	9,892,250	9,893,382
$25,000 under $30,000	4,239	4,239	114,837	19,329	19,329	1,762,916	3,948,166	47,969,193	6,756,673	6,757,181
$30,000 under $50,000	6,258	6,909	225,773	43,209	43,209	1,771,922	4,068,271	84,470,153	10,950,797	10,954,922
$50,000 under $100,000	2,231	2,275	147,907	36,048	36,074	496,616	1,222,451	32,698,685	8,089,904	8,100,783
$100,000 under $200,000	432	443	57,393	18,490	18,519	89,047	224,178	11,524,373	3,819,731	3,832,818
$200,000 under $500,000	116	119	32,153	13,098	13,222	14,166	33,992	3,894,636	1,529,468	1,543,460
$500,000 under $1,000,000	18	19	12,384	5,178	5,178	1,461	3,421	964,869	412,867	419,516
$1,000,000 or more	8	8	15,859	5,934	5,934	425	1,063	813,927	369,894	379,131
All returns, summary:										
Under $5,000	61,673	63,950	184,845	282	301	3,994,131	7,918,450	7,557,628	15,005	24,761
$5,000 under $10,000	71,252	77,937	524,636	23,537	23,537	7,037,485	14,648,813	53,216,037	1,977,723	1,978,565
$10,000 under $15,000	36,185	36,984	451,555	39,342	39,342	7,625,334	16,660,181	95,484,700	7,599,003	7,599,751
$15,000 or more	37,878	38,721	1,062,209	194,370	194,548	14,038,619	31,617,614	351,362,293	53,132,263	53,192,471

Footnotes at end of table.

Table 2.9—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 children away from home					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	960,909	1,713,064	16,067,359	2,289,712	2,293,895	2,320,431	2,928,775	35,095,795	4,685,516	4,693,156
No adjusted gross income	4,956	7,498	−123,203	—	437	13,591	15,838	−154,673	—	891
$1 under $1,000	12,645	31,315	5,749	—	—	17,149	23,886	11,800	—	—
$1,000 under $2,000	8,646	25,806	13,581	—	—	27,883	49,612	43,990	—	—
$2,000 under $3,000	16,174	25,931	41,495	—	—	50,801	71,550	129,715	—	32
$3,000 under $4,000	22,139	48,712	77,496	86	86	85,401	107,097	294,295	952	989
$4,000 under $5,000	32,530	73,726	146,307	1,641	1,641	131,669	187,392	596,767	9,547	9,547
$5,000 under $6,000	41,143	88,712	224,505	4,207	4,313	131,182	177,113	720,764	18,078	18,128
$6,000 under $7,000	36,109	56,168	233,834	8,708	8,708	123,075	174,212	809,337	29,968	29,968
$7,000 under $8,000	41,676	74,877	308,442	16,895	16,895	107,422	142,572	809,748	36,809	36,809
$8,000 under $9,000	53,553	99,042	458,958	32,910	32,910	137,872	175,188	1,174,397	75,300	75,302
$9,000 under $10,000	45,237	74,712	431,320	38,879	38,879	136,722	172,750	1,291,378	85,636	85,636
$10,000 under $11,000	41,559	71,833	435,530	38,568	38,568	114,859	137,033	1,204,371	97,920	97,928
$11,000 under $12,000	43,604	62,755	502,815	52,573	52,573	107,769	137,213	1,240,632	107,928	107,935
$12,000 under $13,000	40,118	69,906	499,177	47,870	47,870	101,663	133,039	1,270,885	109,551	109,574
$13,000 under $14,000	39,815	70,072	536,703	56,306	56,306	95,377	120,518	1,291,741	114,096	114,096
$14,000 under $15,000	44,698	79,535	648,337	73,453	73,453	83,532	105,322	1,213,471	116,883	116,883
$15,000 under $20,000	182,144	305,243	3,144,339	365,690	365,696	363,102	435,638	6,254,975	666,623	666,623
$20,000 under $25,000	105,320	190,752	2,344,539	309,013	309,151	204,467	236,630	4,548,155	584,044	584,115
$25,000 under $30,000	54,558	94,987	1,476,155	218,025	218,269	112,474	121,376	3,056,668	435,663	435,687
$30,000 under $50,000	68,971	115,894	2,526,114	437,829	437,967	120,121	136,583	4,376,194	747,121	747,409
$50,000 under $100,000	20,793	37,319	1,350,851	320,600	321,362	42,627	53,697	2,810,493	684,086	684,604
$100,000 under $200,000	3,684	6,736	480,406	148,234	148,864	9,403	11,616	1,237,921	407,101	408,686
$200,000 under $500,000	740	1,359	205,998	77,520	78,500	1,967	2,497	552,108	221,237	222,793
$500,000 under $1,000,000	74	127	48,183	18,705	19,020	237	311	160,853	67,846	68,749
$1,000,000 or more	23	47	49,728	22,000	22,227	66	92	149,810	69,127	70,772
All returns, summary:										
Under $5,000	97,090	212,988	161,426	1,727	2,164	326,494	455,375	921,894	10,499	11,459
$5,000 under $10,000	217,716	393,511	1,657,058	101,600	101,706	636,273	841,835	4,805,624	245,791	245,843
$10,000 under $15,000	209,794	354,101	2,622,563	268,771	268,771	503,200	633,125	6,221,101	546,379	546,416
$15,000 or more	436,307	752,464	11,626,314	1,917,616	1,921,057	854,464	998,440	23,147,178	3,882,849	3,889,438

Size of adjusted gross income	Exemptions other than age or blindness											
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total	82,229,332	202,047,796	947,784,873	73,520,046	795,399,462	11,764,782	55,795,883	7,976,902	14,207,497	47,521,088	82,382,027	124,382,197	124,526,297
No adjusted gross income	643,791	1,610,691	−6,304,555	200,836	1,400,372	489,351	−6,549,301	186,582	524,667	367,392	−1,680,293	2	14,528
$1 under $1,000	4,738,778	5,967,850	2,713,830	4,259,687	2,649,436	286,698	−107,021	82,562	32,008	1,057,692	139,407	—	299
$1,000 under $2,000	5,407,488	7,337,670	8,072,359	4,855,922	7,207,613	395,915	28,896	143,533	92,301	1,611,943	743,549	2,988	3,114
$2,000 under $3,000	5,002,560	7,427,160	12,446,382	4,387,691	10,709,249	460,320	286,654	203,184	108,684	1,791,854	1,341,794	49,448	49,616
$3,000 under $4,000	4,565,790	7,821,052	15,956,144	3,781,201	12,864,040	479,704	491,301	235,142	148,025	2,012,823	2,452,778	351,477	351,687
$4,000 under $5,000	4,543,446	8,336,328	20,491,960	3,799,904	16,387,277	455,619	689,025	234,351	111,318	1,981,268	3,304,340	784,699	784,808
$5,000 under $6,000	4,737,247	9,395,158	25,971,457	4,060,153	21,475,109	511,584	807,067	277,058	226,512	2,089,016	3,462,769	1,325,214	1,325,820
$6,000 under $7,000	4,164,112	8,938,068	27,016,980	3,607,694	22,495,015	447,193	997,237	247,017	170,839	1,973,980	3,353,888	1,673,426	1,673,615
$7,000 under $8,000	3,849,630	8,733,230	28,852,746	3,402,822	24,809,197	490,241	1,163,918	257,970	208,044	1,885,529	2,671,586	2,123,266	2,123,370
$8,000 under $9,000	3,725,148	8,882,337	31,674,144	3,299,362	26,842,745	455,526	1,237,724	277,928	252,947	1,980,059	3,340,729	2,653,145	2,653,301
$9,000 under $10,000	3,476,777	8,830,538	33,030,353	3,104,829	28,514,955	459,774	1,304,652	246,987	256,740	1,957,831	2,954,006	2,945,364	2,945,501
$10,000 under $11,000	3,282,636	8,629,494	34,469,130	3,014,731	30,535,781	447,523	1,326,768	249,823	207,465	1,947,900	2,399,117	3,337,948	3,338,054
$11,000 under $12,000	3,120,493	8,649,860	35,890,291	2,877,224	31,841,916	438,269	1,169,966	253,987	289,641	1,949,200	2,588,768	3,588,272	3,588,481
$12,000 under $13,000	2,950,537	8,522,438	36,885,639	2,763,152	33,166,602	402,337	1,199,934	260,850	290,576	1,944,304	2,228,526	3,835,968	3,836,177
$13,000 under $14,000	2,926,377	8,823,211	39,501,373	2,760,199	35,795,850	414,567	1,332,785	274,702	261,257	1,993,617	2,111,481	4,167,884	4,168,028
$14,000 under $15,000	2,683,637	8,316,191	38,893,332	2,538,003	35,289,109	375,779	1,204,650	247,899	243,006	1,935,404	2,156,566	4,247,324	4,247,592
$15,000 under $20,000	10,353,534	34,071,855	178,968,121	9,823,803	162,152,299	1,585,047	6,647,995	1,144,358	1,100,770	8,091,917	9,067,056	21,186,385	21,187,889
$20,000 under $25,000	5,598,117	19,189,827	124,310,576	5,291,983	111,261,173	989,476	5,766,811	903,616	1,004,699	4,834,275	6,277,893	17,016,948	17,019,200
$25,000 under $30,000	2,744,255	9,479,561	74,624,652	2,551,029	64,246,093	596,677	4,848,602	614,039	815,258	2,527,753	4,714,699	11,401,797	11,402,965
$30,000 under $50,000	2,747,618	9,632,928	100,168,142	2,386,303	74,020,074	968,443	13,554,988	1,021,476	2,086,863	2,632,365	10,506,217	18,206,952	18,213,862
$50,000 under $100,000	781,406	2,812,699	51,550,859	609,201	28,691,733	479,295	12,175,350	471,929	2,125,947	770,155	8,557,829	13,343,871	13,361,924
$100,000 under $200,000	152,349	533,898	19,918,461	118,643	9,563,188	109,338	4,239,045	113,419	1,339,346	151,308	4,776,883	6,824,711	6,848,783
$200,000 under $500,000	29,193	92,651	8,149,944	22,370	2,787,478	22,489	1,424,251	24,475	1,045,450	29,099	2,892,765	3,294,709	3,323,365
$500,000 under $1,000,000	3,289	9,895	2,187,947	2,466	447,789	2,676	305,609	2,962	462,705	3,281	971,843	953,245	966,664
$1,000,000 or more	1,124	3,206	2,344,606	838	245,369	941	248,977	1,053	802,429	1,123	1,047,831	1,067,154	1,097,654
All returns, summary:													
Under $5,000	24,901,853	38,500,751	53,376,118	21,285,241	51,217,986	2,567,607	−5,160,446	1,085,354	1,017,004	8,822,972	6,301,574	1,188,614	1,204,052
$5,000 under $10,000	19,952,914	44,779,331	146,545,680	17,474,860	124,137,020	2,364,318	5,510,598	1,306,960	1,115,082	9,886,415	15,782,979	10,720,416	10,721,607
$10,000 under $15,000	14,963,680	42,941,194	185,639,766	13,953,309	166,629,259	2,078,475	6,234,104	1,287,261	1,291,945	9,770,425	11,484,457	19,177,397	19,178,333
$15,000 or more	22,410,885	75,826,520	562,223,307	20,806,636	453,415,197	4,754,382	49,211,629	4,297,327	10,783,466	19,041,276	48,813,015	93,295,771	93,422,306

Footnotes at end of table.

Table 2.9—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 (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	31,586,644	180,240,840	27,911,378	146,475,195	1,768,150	4,102,680	1,668,099	2,122,072	13,997,492	27,540,691	22,460,738	22,476,262
No adjusted gross income	228,362	−901,014	37,946	181,744	132,649	−830,167	39,805	−2,991	105,561	−249,601	—	869
$1 under $1,000	4,105,674	2,346,970	3,823,584	2,201,656	130,291	14,278	45,803	4,403	841,977	126,633	—	122
$1,000 under $2,000	4,418,026	6,561,643	4,072,302	5,895,416	180,340	89,454	78,659	38,246	1,304,792	538,527	2,988	2,988
$2,000 under $3,000	3,681,358	9,124,261	3,312,328	7,979,369	189,717	223,484	118,376	51,285	1,290,716	870,123	49,271	49,271
$3,000 under $4,000	2,858,263	9,954,116	2,422,330	8,182,018	132,194	160,867	117,400	53,595	1,277,061	1,557,636	346,854	346,909
$4,000 under $5,000	2,573,283	11,598,568	2,154,948	9,366,036	108,447	230,048	90,707	49,173	1,137,470	1,953,312	724,926	724,926
$5,000 under $6,000	2,473,966	13,538,748	2,155,076	11,491,668	115,432	237,196	117,762	54,433	1,117,758	1,755,452	1,149,221	1,149,308
$6,000 under $7,000	1,956,157	12,675,586	1,726,873	10,819,056	82,249	204,906	95,429	64,208	949,207	1,587,415	1,277,674	1,277,674
$7,000 under $8,000	1,593,548	11,931,479	1,451,283	10,657,735	71,773	178,096	82,877	41,808	758,545	1,053,840	1,367,712	1,367,712
$8,000 under $9,000	1,457,110	12,395,533	1,295,810	10,652,345	66,005	208,240	75,737	77,545	757,247	1,457,402	1,557,158	1,557,158
$9,000 under $10,000	1,131,572	10,747,482	990,596	9,065,583	66,215	187,185	68,238	90,501	662,386	1,404,212	1,431,028	1,431,028
$10,000 under $11,000	1,021,808	10,717,987	933,263	9,487,443	55,281	165,243	72,671	55,059	628,604	1,010,243	1,523,627	1,523,627
$11,000 under $12,000	792,455	9,116,234	713,498	7,880,299	47,899	153,101	70,930	88,705	533,055	994,129	1,332,042	1,332,101
$12,000 under $13,000	672,167	8,390,981	615,992	7,311,849	40,366	166,273	56,553	85,960	459,932	846,900	1,279,788	1,279,788
$13,000 under $14,000	529,280	7,132,213	477,834	6,144,962	35,329	78,275	60,718	36,991	386,470	671,984	1,108,754	1,108,754
$14,000 under $15,000	433,707	6,280,907	391,479	5,282,180	33,109	102,416	61,594	62,498	339,025	833,813	1,002,633	1,002,659
$15,000 under $20,000	1,034,212	17,562,703	903,461	14,163,282	114,414	523,262	163,942	155,751	854,939	2,720,407	2,998,741	2,998,787
$20,000 under $25,000	311,057	6,870,082	254,219	4,845,500	57,080	387,802	99,460	118,215	268,218	1,518,565	1,325,972	1,326,360
$25,000 under $30,000	119,315	3,240,719	80,994	1,801,600	30,968	268,930	51,405	123,471	114,235	1,046,718	686,280	686,449
$30,000 under $50,000	136,611	5,055,106	71,576	1,856,055	51,208	892,496	78,360	225,857	132,187	2,280,698	1,181,691	1,182,529
$50,000 under $100,000	45,744	3,041,951	20,452	838,000	20,408	406,163	31,290	229,244	45,193	1,568,544	930,051	932,018
$100,000 under $200,000	9,593	1,279,594	4,257	256,490	4,989	152,006	7,560	123,074	9,555	748,024	478,682	480,492
$200,000 under $500,000	2,755	793,801	1,039	83,764	1,419	82,936	2,267	113,325	2,740	513,776	345,411	348,407
$500,000 under $1,000,000	415	276,427	156	20,053	237	19,605	369	42,306	413	194,463	124,630	125,808
$1,000,000 or more	206	508,763	82	11,092	131	585	189	159,410	206	337,676	235,604	240,538
All returns, summary:												
Under $5,000	17,864,966	38,684,545	15,823,438	33,806,239	873,638	−112,036	490,750	193,712	5,957,577	4,796,630	1,124,039	1,125,085
$5,000 under $10,000	8,612,353	61,288,828	7,619,638	52,686,388	401,674	1,015,623	440,043	326,496	4,245,143	7,258,322	6,782,793	6,782,881
$10,000 under $15,000	3,449,417	41,638,323	3,132,066	36,106,733	211,984	665,308	322,464	309,213	2,347,086	4,557,069	6,246,843	6,246,929
$15,000 or more	1,659,908	38,629,147	1,336,236	23,875,836	280,854	2,533,785	434,842	1,290,654	1,447,686	10,928,872	8,307,061	8,321,369

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 (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
			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)
Total	19,370,906	261,434,030	16,125,685	198,932,896	3,713,405	15,825,624	2,765,180	5,923,560	13,983,622	40,751,951	38,490,247	38,543,307
No adjusted gross income	181,107	−1,633,847	61,475	353,512	146,143	−1,764,932	59,052	134,085	116,877	−356,512	2	4,232
$1 under $1,000	324,099	190,463	191,342	198,268	80,914	−53,696	19,873	12,113	154,450	33,779	—	121
$1,000 under $2,000	531,083	812,191	384,565	593,065	117,925	25,435	37,035	19,620	225,380	174,071	—	25
$2,000 under $3,000	790,583	1,974,279	599,271	1,415,322	162,803	105,103	54,483	44,927	361,507	408,927	178	260
$3,000 under $4,000	942,240	3,293,692	687,178	2,230,075	183,493	156,528	81,662	64,378	542,652	842,711	4,594	4,643
$4,000 under $5,000	1,048,000	4,741,084	808,131	3,324,790	158,169	133,930	91,740	41,660	593,683	1,240,704	57,378	57,431
$5,000 under $6,000	1,090,533	5,983,670	816,530	4,043,165	197,281	225,379	113,855	107,001	643,717	1,608,125	161,631	161,681
$6,000 under $7,000	1,016,449	6,586,921	775,077	4,569,015	155,904	321,035	80,526	76,977	624,059	1,619,894	315,395	315,406
$7,000 under $8,000	1,000,855	7,484,324	782,679	5,488,220	176,005	364,616	106,826	110,078	630,899	1,521,410	474,857	474,857
$8,000 under $9,000	968,909	8,218,634	773,031	5,974,044	163,733	355,413	137,171	107,695	669,516	1,779,482	629,746	629,852
$9,000 under $10,000	924,799	8,783,298	765,976	6,790,271	150,931	417,185	110,365	104,124	612,809	1,471,718	781,041	781,041
$10,000 under $11,000	855,399	8,974,568	740,214	7,197,012	149,730	421,628	97,262	89,598	598,487	1,266,331	880,487	880,525
$11,000 under $12,000	887,719	10,209,663	784,562	8,373,753	143,603	327,710	89,673	128,518	629,861	1,379,683	1,074,280	1,074,308
$12,000 under $13,000	807,476	10,094,397	723,806	8,397,339	122,766	335,585	101,276	118,519	613,706	1,242,954	1,140,307	1,140,307
$13,000 under $14,000	805,758	10,876,899	741,055	9,341,184	119,041	368,737	92,609	139,567	608,101	1,027,411	1,281,576	1,281,576
$14,000 under $15,000	740,072	10,732,485	673,563	9,100,107	113,411	421,450	85,813	93,098	582,419	1,117,832	1,303,178	1,303,178
$15,000 under $20,000	2,941,152	50,882,270	2,715,210	43,449,867	466,358	1,969,670	402,580	510,328	2,464,309	4,952,405	6,819,550	6,820,454
$20,000 under $25,000	1,630,071	36,169,401	1,498,682	30,563,461	282,898	1,668,165	307,207	454,752	1,483,459	3,483,002	5,556,873	5,557,501
$25,000 under $30,000	822,564	22,331,612	746,061	18,239,685	176,055	1,338,163	197,724	332,044	786,608	2,421,719	3,800,656	3,800,977
$30,000 under $50,000	778,247	28,487,341	647,182	18,945,011	267,374	3,682,633	320,306	852,914	759,400	5,006,782	5,695,698	5,697,622
$50,000 under $100,000	220,952	14,639,235	182,833	6,637,225	132,409	3,017,821	147,281	856,004	219,081	4,128,184	4,035,732	4,040,614
$100,000 under $200,000	49,687	6,585,374	37,123	2,543,534	34,399	1,288,389	39,311	544,319	49,512	2,209,132	2,353,691	2,362,263
$200,000 under $500,000	11,387	3,218,293	8,762	952,400	8,606	490,630	9,921	434,035	11,366	1,341,228	1,323,625	1,324,578
$500,000 under $1,000,000	1,301	870,937	1,015	151,522	1,059	106,040	1,187	188,653	1,300	424,722	384,841	389,760
$1,000,000 or more	464	928,846	362	61,049	395	102,987	442	358,553	464	406,257	414,731	430,095
All returns, summary:												
Under $5,000	3,817,112	9,377,862	2,731,962	8,115,032	849,447	−1,397,633	343,845	316,783	1,994,549	2,343,679	82,152	66,712
$5,000 under $10,000	5,001,545	37,054,848	3,913,293	26,864,715	843,854	1,683,629	546,743	505,875	3,181,000	8,000,629	2,362,670	2,362,837
$10,000 under $15,000	4,096,424	50,888,013	3,663,200	42,409,394	648,551	1,875,110	466,633	569,299	3,032,574	6,034,211	5,679,829	5,679,895
$15,000 or more	6,455,825	164,113,309	5,817,230	121,543,755	1,371,553	13,664,519	1,425,959	4,531,602	5,775,499	24,373,433	30,385,598	30,433,864

Footnotes at end of table.

Table 2.9—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: Three											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Total	10,883,521	159,540,980	10,288,571	142,261,361	1,899,278	9,076,401	1,073,062	1,770,058	6,676,176	6,433,162	21,220,725	21,240,199
No adjusted gross income	76,749	−943,545	34,466	238,996	65,656	−1,026,041	23,912	62,385	49,141	−218,885	—	1,690
$1 under $1,000	150,909	83,051	121,561	122,271	34,211	−20,869	4,155	4,416	34,086	−22,768	—	—
$1,000 under $2,000	215,953	332,782	195,036	348,368	38,612	−48,365	11,204	13,722	39,878	19,059	—	101
$2,000 under $3,000	237,755	604,943	209,484	522,335	40,075	24,999	12,692	5,872	59,155	51,738	—	—
$3,000 under $4,000	350,605	1,238,958	309,926	1,110,680	65,694	64,267	15,858	11,110	102,382	52,901	29	45
$4,000 under $5,000	415,116	1,865,983	387,125	1,677,066	65,783	116,389	20,538	8,281	123,189	64,246	2,314	2,314
$5,000 under $6,000	506,933	2,780,300	470,568	2,583,135	71,068	98,735	18,351	31,370	144,486	67,060	12,986	13,179
$6,000 under $7,000	468,309	3,044,654	441,488	2,843,056	70,952	109,172	22,475	11,367	155,720	81,060	65,220	65,286
$7,000 under $8,000	522,579	3,917,079	491,809	3,605,312	79,886	232,585	26,438	6,145	226,607	73,037	183,094	183,094
$8,000 under $9,000	502,988	4,269,781	476,284	3,924,141	73,923	233,126	27,905	36,869	246,970	75,645	265,191	265,212
$9,000 under $10,000	578,694	5,503,188	556,456	5,211,495	76,210	208,739	20,146	11,131	291,263	71,822	410,598	410,598
$10,000 under $11,000	520,044	5,468,091	497,833	5,121,927	78,490	201,133	28,500	28,465	290,351	116,567	456,835	456,843
$11,000 under $12,000	514,961	5,919,700	495,216	5,563,416	72,125	181,644	32,804	13,844	298,245	160,795	540,557	540,589
$12,000 under $13,000	497,711	6,235,560	484,054	5,922,869	71,198	202,957	37,959	39,411	308,909	70,323	606,408	606,431
$13,000 under $14,000	534,917	7,217,281	515,100	6,758,721	80,037	314,545	44,443	21,606	345,350	122,410	728,977	729,040
$14,000 under $15,000	497,780	7,208,650	486,603	6,911,054	66,513	154,411	33,329	20,763	351,717	122,622	764,949	765,032
$15,000 under $20,000	2,011,355	34,772,694	1,956,340	32,727,543	293,925	1,168,377	176,025	93,385	1,557,070	783,390	4,148,457	4,148,618
$20,000 under $25,000	1,087,491	24,201,057	1,054,890	22,558,077	181,528	949,233	149,070	119,750	929,620	573,997	3,402,696	3,403,053
$25,000 under $30,000	537,148	14,590,709	518,300	13,103,832	107,020	812,100	108,390	80,022	490,054	594,755	2,292,978	2,293,045
$30,000 under $50,000	503,376	18,252,580	460,542	14,473,641	171,025	2,170,894	162,531	290,839	481,665	1,317,206	3,391,649	3,392,743
$50,000 under $100,000	123,270	8,084,548	101,924	4,751,464	75,789	1,935,034	74,456	323,187	121,824	1,074,863	2,128,274	2,130,242
$100,000 under $200,000	23,499	3,071,696	19,268	1,573,669	17,368	662,304	17,597	219,752	23,324	615,972	1,056,685	1,061,020
$200,000 under $500,000	4,558	1,268,087	3,786	485,922	3,655	247,044	3,722	170,332	4,550	364,790	513,902	518,302
$500,000 under $1,000,000	507	333,038	415	87,309	431	50,912	452	80,992	505	113,825	143,249	146,079
$1,000,000 or more	116	219,915	97	35,064	104	33,076	110	65,042	115	86,732	105,677	107,643
All returns, summary:												
Under $5,000	1,447,287	3,182,172	1,257,598	4,019,714	308,031	−889,620	88,359	105,786	407,831	−53,708	2,343	4,150
$5,000 under $10,000	2,579,503	19,515,001	2,436,605	18,167,139	372,039	882,356	115,315	96,883	1,065,046	368,623	937,089	937,369
$10,000 under $15,000	2,565,413	32,049,482	2,478,806	30,277,987	368,363	1,054,689	177,035	124,089	1,594,572	592,717	3,097,726	3,097,936
$15,000 or more	4,291,318	104,794,325	4,115,562	89,796,519	850,845	8,028,974	692,353	1,443,302	3,608,727	5,525,530	17,183,566	17,200,744

Size of adjusted gross income	Number of exemptions other than age or blindness: Four											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Total	10,442,091	173,757,686	9,851,859	155,492,675	2,151,882	12,319,456	1,226,923	2,126,774	6,830,999	3,818,778	22,107,159	22,130,214
No adjusted gross income	75,955	−1,337,702	32,016	288,921	68,250	−1,320,699	30,867	175,899	46,067	−481,824	—	3,039
$1 under $1,000	86,117	53,732	66,612	84,888	24,333	−35,317	9,376	5,432	16,580	−1,271	—	56
$1,000 under $2,000	117,308	181,602	98,390	179,038	29,180	−7,451	8,221	10,597	18,064	−582	—	—
$2,000 under $3,000	146,936	372,108	136,006	409,453	33,877	−31,446	11,712	−2,098	40,394	−3,800	—	53
$3,000 under $4,000	204,428	722,438	180,069	639,487	50,705	69,010	8,720	5,865	51,821	8,076	—	12
$4,000 under $5,000	285,599	1,294,066	251,246	1,164,812	62,002	100,596	11,886	−4,444	83,616	33,102	80	130
$5,000 under $6,000	359,851	1,982,799	335,145	1,818,035	67,580	124,489	13,284	12,878	100,884	27,398	1,283	1,389
$6,000 under $7,000	365,163	2,383,318	334,518	2,140,141	67,461	184,468	24,289	23,007	146,829	35,702	14,269	14,361
$7,000 under $8,000	409,591	3,079,424	378,381	2,823,664	80,510	219,634	20,278	19,549	158,060	16,577	82,438	82,438
$8,000 under $9,000	384,110	3,281,215	363,614	3,057,225	78,698	209,289	19,634	19,796	175,573	−5,094	143,793	143,813
$9,000 under $10,000	423,364	4,021,781	399,230	3,742,861	78,392	232,922	27,361	29,243	210,180	16,755	215,641	215,709
$10,000 under $11,000	451,214	4,740,552	430,157	4,446,037	83,515	251,815	27,801	27,405	227,200	15,294	304,779	304,783
$11,000 under $12,000	468,396	5,389,051	446,352	5,046,795	88,618	252,957	27,874	13,794	271,848	75,505	392,903	392,903
$12,000 under $13,000	506,225	6,324,565	490,330	6,035,410	81,941	232,308	35,685	28,731	315,214	28,115	490,336	490,493
$13,000 under $14,000	560,888	7,571,958	546,240	7,256,856	93,310	250,971	42,317	17,390	359,047	46,740	634,557	634,562
$14,000 under $15,000	528,006	7,644,577	515,403	7,329,311	78,353	261,031	30,476	26,321	367,446	27,913	693,105	693,124
$15,000 under $20,000	2,242,263	38,876,884	2,187,263	36,992,629	354,952	1,366,350	206,825	205,517	1,714,396	312,389	4,076,465	4,076,631
$20,000 under $25,000	1,321,634	29,328,761	1,276,438	27,407,107	237,569	1,368,727	191,866	139,260	1,121,141	413,667	3,723,502	3,723,784
$25,000 under $30,000	648,045	17,620,690	618,697	16,005,187	128,979	1,115,640	129,566	150,316	582,546	349,545	2,519,306	2,519,399
$30,000 under $50,000	656,411	23,899,858	597,978	19,056,282	232,752	3,422,945	231,395	387,748	626,576	1,032,882	4,147,203	4,148,399
$50,000 under $100,000	167,976	10,962,736	140,640	6,956,566	105,771	2,813,449	93,563	321,782	165,166	870,938	2,738,006	2,741,486
$100,000 under $200,000	27,710	3,581,898	23,046	1,984,340	20,819	868,941	19,845	204,771	27,470	523,847	1,197,230	1,200,945
$200,000 under $500,000	4,284	1,169,783	3,577	495,522	3,563	260,583	3,521	144,719	4,266	268,959	462,188	466,747
$500,000 under $1,000,000	475	312,978	391	81,026	418	55,175	431	75,196	473	101,581	134,176	136,396
$1,000,000 or more	142	298,614	120	51,082	134	53,069	130	88,098	142	106,364	135,899	139,562
All returns, summary:												
Under $5,000	916,343	1,286,244	764,339	2,766,598	268,347	−1,225,306	80,782	191,251	256,542	−446,299	80	3,290
$5,000 under $10,000	1,942,079	14,748,537	1,810,888	13,581,926	372,841	970,802	104,846	104,472	791,526	91,337	457,424	457,711
$10,000 under $15,000	2,514,729	31,670,702	2,428,482	30,114,410	425,737	1,249,082	164,153	113,643	1,540,755	193,567	2,515,679	2,515,866
$15,000 or more	5,068,940	126,052,202	4,848,150	109,029,741	1,084,957	11,324,880	877,142	1,717,409	4,242,176	3,980,173	19,133,974	19,153,349

Footnotes at end of table.

Table 2.9—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											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
Total	5,563,084	98,231,324	5,236,415	86,610,834	1,283,230	8,152,951	702,661	1,262,037	3,585,107	2,205,506	12,139,365	12,157,485
No adjusted gross income	42,211	−788,074	21,335	203,682	41,651	−893,422	14,605	63,372	25,820	−161,706	–	2,697
$1 under $1,000	32,820	20,304	26,825	25,734	6,173	−7,819	1,048	477	7,380	1,913	–	–
$1,000 under $2,000	68,434	100,442	56,328	107,657	20,463	−20,512	6,280	7,340	18,159	5,956	–	–
$2,000 under $3,000	73,426	182,848	66,260	180,888	19,046	−14,148	4,103	5,648	22,536	10,459	–	–
$3,000 under $4,000	127,268	453,728	114,199	422,354	24,855	36,193	5,079	3,232	23,367	−8,050	–	77
$4,000 under $5,000	132,191	591,612	115,269	488,488	42,613	79,014	14,432	14,279	33,559	9,831	–	7
$5,000 under $6,000	162,033	893,172	148,393	839,506	30,058	52,231	8,542	12,096	50,919	−10,660	92	212
$6,000 under $7,000	181,359	1,182,357	166,117	1,051,990	38,029	89,289	12,316	3,954	58,683	37,124	867	888
$7,000 under $8,000	161,534	1,221,985	150,285	1,130,398	39,803	86,122	8,274	8,632	54,393	−3,167	14,740	14,740
$8,000 under $9,000	208,559	1,788,223	197,373	1,645,585	43,361	128,612	9,457	6,142	66,059	7,884	47,293	47,302
$9,000 under $10,000	228,210	2,170,751	213,890	2,010,543	54,087	159,397	12,631	10,718	103,460	−9,907	78,496	78,564
$10,000 under $11,000	227,166	2,388,882	215,017	2,229,534	44,237	167,198	13,560	5,939	118,273	−13,788	115,185	115,241
$11,000 under $12,000	248,402	2,857,624	239,058	2,710,941	46,786	133,186	21,697	28,362	135,004	−14,865	166,981	166,989
$12,000 under $13,000	259,317	3,247,848	249,471	3,061,207	50,242	153,230	14,866	25,500	148,996	7,911	211,616	211,616
$13,000 under $14,000	277,029	3,750,752	268,316	3,522,340	49,712	200,322	14,713	16,255	170,782	11,836	263,634	263,708
$14,000 under $15,000	278,351	4,040,361	271,766	3,851,931	51,214	135,951	24,334	21,796	179,519	30,683	312,887	312,887
$15,000 under $20,000	1,213,571	21,122,163	1,175,209	19,893,151	206,772	958,912	122,153	81,914	892,520	188,187	1,961,329	1,961,570
$20,000 under $25,000	729,785	16,232,151	710,547	15,210,279	135,959	781,517	87,751	88,056	597,190	152,299	1,880,574	1,881,028
$25,000 under $30,000	359,743	9,820,998	343,997	8,870,840	91,233	732,267	75,249	85,206	332,944	132,686	1,283,945	1,284,138
$30,000 under $50,000	401,135	14,584,911	362,068	11,699,565	146,835	2,124,424	142,552	199,623	377,534	561,298	2,363,178	2,363,999
$50,000 under $100,000	124,867	8,262,636	102,983	5,285,439	80,335	2,213,325	70,268	224,701	122,528	539,171	2,000,596	2,004,364
$100,000 under $200,000	22,056	2,844,103	18,674	1,700,121	16,635	607,772	15,730	142,478	21,886	393,732	924,711	927,625
$200,000 under $500,000	3,222	888,233	2,703	387,257	2,775	175,573	2,663	101,908	3,202	223,495	345,620	348,779
$500,000 under $1,000,000	301	201,672	247	50,798	270	40,142	271	41,757	300	68,976	85,935	87,025
$1,000,000 or more	94	171,642	85	30,606	86	34,175	87	62,652	94	44,208	81,686	84,029
All returns, summary:												
Under $5,000	476,350	560,860	400,216	1,428,803	154,801	−820,694	45,547	94,348	130,821	−141,597	–	2,781
$5,000 under $10,000	941,695	7,256,489	876,058	6,678,022	205,338	515,651	51,220	41,542	333,514	21,274	141,489	141,705
$10,000 under $15,000	1,290,265	16,285,467	1,243,628	15,375,953	242,191	789,886	89,170	97,852	752,574	21,777	1,070,302	1,070,441
$15,000 or more	2,854,774	74,128,511	2,716,513	63,128,056	680,900	7,668,108	516,724	1,028,295	2,348,198	2,304,054	10,927,574	10,942,557

Size of adjusted gross income	Number of exemptions other than age or blindness: Six or more											
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Total	4,383,086	29,484,993	74,580,004	4,106,138	65,626,506	948,837	6,318,775	500,977	1,002,991	2,467,692	1,631,735	7,963,966	7,978,829
No adjusted gross income	39,407	274,993	−700,373	13,598	133,516	35,002	−714,039	18,341	91,916	23,926	−211,765	–	2,002
$1 under $1,000	39,159	252,683	19,310	29,763	16,620	10,776	−3,599	2,307	5,168	3,219	1,121	–	–
$1,000 under $2,000	56,684	398,217	83,698	49,301	84,071	11,395	−9,666	2,134	2,775	5,670	6,518	–	–
$2,000 under $3,000	72,502	496,497	187,943	64,342	201,883	14,802	−21,336	1,818	3,050	17,546	4,347	–	32
$3,000 under $4,000	82,786	571,842	293,211	67,499	279,427	22,763	4,435	6,423	9,846	15,540	−497	–	–
$4,000 under $5,000	89,257	618,346	400,646	83,185	366,085	18,605	29,048	5,048	2,369	9,751	3,144	–	–
$5,000 under $6,000	143,931	969,758	792,768	134,441	699,600	30,165	69,038	5,264	8,735	31,252	15,395	–	50
$6,000 under $7,000	176,675	1,176,639	1,144,144	163,621	1,071,756	32,598	88,368	11,982	−8,674	39,482	−7,307	–	–
$7,000 under $8,000	161,523	1,124,201	1,218,455	148,385	1,103,868	42,264	82,865	13,277	21,832	57,025	9,890	426	529
$8,000 under $9,000	203,472	1,399,210	1,722,757	193,250	1,589,404	29,606	103,043	8,024	4,899	64,694	25,411	9,965	9,965
$9,000 under $10,000	190,138	1,278,780	1,803,854	178,681	1,694,202	33,939	99,223	8,246	11,023	77,733	−594	28,560	28,560
$10,000 under $11,000	207,005	1,396,070	2,179,050	198,247	2,053,829	36,270	119,753	10,029	998	84,985	4,471	57,035	57,036
$11,000 under $12,000	208,560	1,421,490	2,398,020	198,538	2,266,712	39,238	121,369	11,009	16,419	81,187	−6,480	81,508	81,590
$12,000 under $13,000	207,641	1,420,701	2,592,288	199,499	2,437,929	35,824	109,581	14,511	12,455	97,547	32,323	107,513	107,542
$13,000 under $14,000	218,505	1,448,967	2,952,270	211,654	2,771,787	37,138	119,936	19,904	29,447	123,867	31,100	150,387	150,387
$14,000 under $15,000	205,721	1,405,221	2,986,151	199,189	2,814,527	33,179	129,391	12,353	18,530	115,278	23,704	170,573	170,712
$15,000 under $20,000	910,981	6,084,367	15,751,406	886,320	14,925,828	148,626	661,425	72,833	53,875	608,683	110,278	1,181,844	1,181,850
$20,000 under $25,000	518,079	3,420,694	11,509,123	497,207	10,676,749	94,442	611,346	68,262	84,666	414,647	136,362	1,127,331	1,127,474
$25,000 under $30,000	257,442	1,712,785	7,019,924	242,980	6,224,949	60,422	581,503	51,705	44,196	221,366	169,276	818,633	818,957
$30,000 under $50,000	271,838	1,798,376	9,888,346	246,957	7,989,520	99,249	1,461,595	86,332	129,880	255,003	307,351	1,427,532	1,426,571
$50,000 under $100,000	98,597	659,002	6,559,752	80,369	4,223,039	64,583	1,789,559	55,071	171,027	96,363	376,127	1,511,212	1,513,200
$100,000 under $200,000	19,804	133,314	2,555,795	16,275	1,505,034	15,128	659,633	13,376	104,952	19,561	286,176	813,713	816,438
$200,000 under $500,000	2,987	20,202	811,746	2,503	382,614	2,471	167,485	2,381	81,131	2,975	180,516	303,764	306,551
$500,000 under $1,000,000	290	1,952	192,895	242	57,082	261	33,735	252	33,802	290	68,276	80,414	81,597
$1,000,000 or more	102	686	216,825	92	56,475	91	25,084	95	68,674	102	66,592	93,556	95,786
All returns, summary:													
Under $5,000	379,795	2,612,578	284,436	307,688	1,081,600	113,343	−715,157	36,071	115,125	75,652	−197,132	–	2,034
$5,000 under $10,000	875,739	5,948,588	6,681,977	818,378	6,158,830	168,572	442,537	46,793	37,815	270,186	42,795	38,950	39,104
$10,000 under $15,000	1,047,432	7,092,449	13,107,779	1,007,127	12,344,783	181,649	600,029	67,806	77,849	502,864	85,117	567,017	567,267
$15,000 or more	2,080,120	13,831,378	54,505,813	1,972,945	46,041,291	485,273	5,991,366	350,307	772,204	1,618,990	1,700,954	7,357,998	7,370,423

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

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

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

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

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

Table 2.10—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 not heads of households or surviving spouses
			Total	Spouse filing	Spouse not filing	Total	Maintaining household for—			
							Dependents	Others		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of Returns										
Total	**82,229,332**	**44,140,085**	**1,938,813**	**1,757,999**	**180,814**	**4,983,339**	**4,184,713**	**798,626**	**155,521**	**31,011,574**
Returns with exemptions for										
Age 65 or over	7,683,135	4,403,640	95,867	82,344	13,523	131,739	81,520	50,219	6,550	3,045,339
Blindness	206,988	149,498	(*)	(*)	—	(*)	(*)	(*)	—	51,984
Dependents, total	34,624,433	28,183,775	761,432	641,203	120,229	4,184,713	4,184,713	—	149,668	1,344,845
Children at home	32,695,569	27,519,468	665,236	558,652	106,584	3,607,953	3,607,953	—	149,668	753,244
Children away from home	960,909	454,812	59,535	47,942	(*)	58,155	58,155	—	(*)	388,404
Other	2,320,431	1,271,386	65,114	58,704	(*)	742,091	742,091	—	2,559	239,281
Returns with exemptions for other than age or blindness, total	**82,229,332**	**44,140,085**	**1,938,813**	**1,757,999**	**180,814**	**4,983,339**	**4,184,713**	**798,626**	**155,521**	**31,011,574**
One	31,586,644	(*)	1,116,796	1,116,796	—	797,028	—	797,028	5,853	29,666,729
Two	19,370,906	15,956,072	317,995	257,410	60,585	2,251,958	2,250,360	(*)	63,910	780,971
Three	10,883,521	9,204,546	201,826	167,149	34,677	1,098,531	1,098,531	—	33,199	345,419
Four	10,442,091	9,616,648	147,563	117,956	29,607	503,497	503,497	—	42,406	131,977
Five	5,563,084	5,202,888	78,018	61,702	16,316	210,583	210,583	—	4,690	66,905
Six or more	4,383,086	4,159,693	76,615	36,986	39,629	121,742	121,742	—	5,463	19,573
Number of Exemptions										
Total	**212,202,596**	**158,805,551**	**3,986,009**	**3,252,669**	**733,340**	**12,595,788**	**11,744,448**	**851,340**	**470,510**	**36,344,738**
Exemptions for										
Taxpayer (and spouse)	126,560,899	88,279,932	2,119,627	1,757,999	361,628	4,994,245	4,194,021	800,224	155,521	31,011,574
Age 65 or over	9,937,208	6,652,887	100,693	82,344	18,349	131,739	81,520	50,219	6,550	3,045,339
Blindness	217,592	160,102	2,057	2,057	—	3,449	2,552	897	—	51,984
Dependents' exemptions, total	**75,486,897**	**63,712,630**	**1,763,632**	**1,410,269**	**353,363**	**7,466,355**	**7,466,355**	**—**	**308,439**	**2,235,841**
Children at home	70,845,058	61,330,452	1,507,993	1,214,961	293,032	6,471,250	6,471,250	—	301,571	1,233,792
Children away from home	1,713,064	789,941	168,931	117,059	51,872	91,775	91,775	—	3	662,414
Other	2,928,775	1,592,237	86,708	78,249	8,459	903,330	903,330	—	6,865	339,635
Other than age or blindness, total	**202,047,796**	**151,992,562**	**3,883,259**	**3,168,268**	**714,991**	**12,460,600**	**11,660,376**	**800,224**	**463,960**	**33,247,415**
One	31,586,644	238	1,116,796	1,116,796	—	797,028	—	797,028	5,853	29,666,729
Two:										
Taxpayer (and spouse)	35,389,161	31,912,144	378,580	257,410	121,170	2,253,556	2,250,360	3,196	63,910	780,971
Dependents	3,352,651	—	257,410	257,410	—	2,250,360	2,250,360	—	63,910	780,971
Three:										
Taxpayer (and spouse)	20,127,727	18,409,092	236,503	167,149	69,354	1,103,514	1,103,514	—	33,199	345,419
Dependents	12,522,836	9,204,546	368,975	334,298	34,677	2,192,079	2,192,079	—	66,398	690,838
Four:										
Taxpayer (and spouse)	20,090,912	19,233,296	177,170	117,956	59,214	506,063	506,063	—	42,406	131,977
Dependents	21,677,452	19,233,296	413,082	353,868	59,214	1,507,925	1,507,925	—	127,218	395,931
Five:										
Taxpayer (and spouse)	10,782,938	10,405,776	94,334	61,702	32,632	211,233	211,233	—	4,690	66,905
Dependents	17,032,482	15,608,664	295,756	246,808	48,948	841,682	841,682	—	18,760	267,620
Six or more:										
Taxpayer (and spouse)	8,583,517	8,319,386	116,244	36,986	79,258	122,851	122,851	—	5,463	19,573
Dependents	20,901,476	19,666,124	428,409	217,885	210,524	674,309	674,309	—	32,153	100,481

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

Table 2.11—Returns Filed by Dependents with Unearned Income: Sources of Income, Deductions, and Tax, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Dividends in adjusted gross income		Interest received		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**441,360**	**1,158,188**	**265,046**	**475,509**	**166,685**	**252,039**	**404,276**	**248,649**	**72,209**	**23,943**
Under $1,000	72,611	43,358	26,290	12,124	21,958	12,626	62,321	22,902	15,719	—3,061
$1,000 under $2,000	168,607	253,069	95,482	99,892	62,635	36,317	161,364	84,482	23,363	12,268
$2,000 under $3,000	102,142	255,735	78,130	129,589	35,981	36,878	96,119	47,623	16,899	6,709
$3,000 under $4,000	38,479	134,935	26,729	60,605	20,401	38,703	34,052	36,706	12,593	—770
$4,000 under $5,000	19,377	83,654	13,230	42,380			13,230	7,436		
$5,000 under $10,000	28,593	177,634	16,821	60,436	18,790	67,617	26,494	30,246		
$10,000 under $50,000	11,259	179,013	8,235	68,905	6,908	51,706	10,457	17,969	3,635	8,797
$50,000 or more	292	30,788	129	1,578	212	8,192	239	1,285		

Size of adjusted gross income	Total deductions		Standard deduction		Itemized deductions		Returns with no deductions	Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	**429,119**	**587,501**	**382,303**	**564,334**	**46,816**	**23,169**	**12,241**	**185,931**	**83,792**
Under $1,000	68,234	96,160	63,040	95,666				—	—
$1,000 under $2,000	161,362	203,624	142,227	200,732	24,329	3,387		32,751	2,126
$2,000 under $3,000	101,594	139,743	95,447	137,411				55,181	4,446
$3,000 under $4,000	38,479	55,063	35,984	54,020				38,479	6,511
$4,000 under $5,000	19,377	27,319	17,328	26,393	19,562	8,753	12,241	19,377	5,997
$5,000 under $10,000	28,593	36,086	19,722	31,633				28,593	20,263
$10,000 under $50,000	11,189	25,192	8,555	18,479	2,925	11,029		11,259	30,926
$50,000 or more	291	4,314						291	13,519

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

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining the 1975 total tax liability had to take account of several factors. These included:

(1) income subject to tax, generally adjusted gross income minus personal deductions and exemptions,

(2) the type of tax computation used, including the use of the special income averaging tax on any lump-sum distributions from retirement plans,

(3) marital status, which determined the tax rate schedule applicable,

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

(5) the additional tax for tax preferences (the so-called "minimum tax"), and

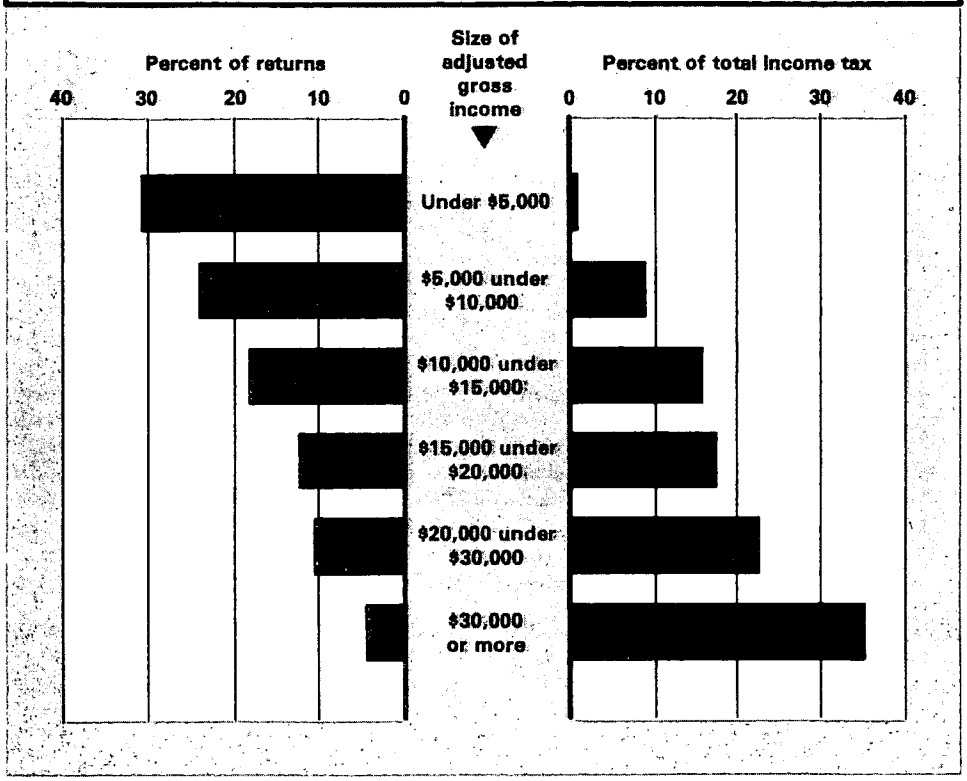
(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or any other taxes, all of which increased the total tax liability. (See section 6, Explanation of Classifications and Terms for a description of each of these taxes.)

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit, the investment credit, and beginning with Tax Year 1975, the personal exemption credit, were subtracted to obtain income tax after credits. For purposes of this report, all or part of the "earned income credit" was also subtracted in arriving at income tax after credits. A return was classified as taxable based on "total income tax" which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, tax from recomputing prior-year investment credit, tax from recomputing prior-year work incentive (WIN) credit, and the taxes from excess contributions to or premature withdrawals from individual retirement accounts were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from nine different sources, the two components of total income tax explained above, the six other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts, and the "other taxes" (such as the tax deemed paid by beneficiaries of "accumulation distributions" of trusts). The self-employment tax was assessed on the first $14,100 of "self-employment income" (up from $13,200 for 1974) (see "Self-employment Tax" in section 6) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year Work Incentive credit was subject to recapture if the employer, without

Chart 3A

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



cause, terminated the employment of the WIN program employee at any time during the employee's first 2 years of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an individual retirement account in excess of the legal limitation for the year (15 percent of "earned income;" $1,500 maximum) were subject to a 6 percent excise tax, while withdrawals from the account prior to the taxpayer's reaching age 59 1/2 were subject to a 10 percent penalty tax. The sum of all eight taxes plus other taxes is shown in the statistics as "total tax liability".

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate usually to the first $25,000 ($12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of short-term capital losses.

Under the "maximum tax" computation, a method introduced for 1971, the amount computed as income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. The "Maximum Tax Computation" is discussed in more detail below.

Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since this method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes.

Because the actual income subject to tax under the income averaging method was not the same as taxable income (adjusted gross income minus deductions and exemptions) and was not available from the tax return, it was computed for the statistics in order to "fit" the returns into the marginal tax rate tables (tables 3.12 and 3.13). The computation used for the statistics started with the actual income tax before credits and worked backward from it to derive an amount for income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section).

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the $592.1 billion of income subject to tax reported for 1975, all but $91.9 billion was reported on returns with the "regular" method of tax computation.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. See also section 6, Explanation of Classifications and Terms.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1975, the regular method of tax computation was the sole method used on 62.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

A taxpayer with large amounts of taxable income which included long-term capital gains could elect the alternative tax computation which limited to 50 percent the tax on the first $25,000 (first $12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the total net gain. (Because the alternative

Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

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

Type of tax computation[1]	Number of returns	Adjusted gross income less deficit	Income subject to tax	Income tax before credits	Income tax after credits	
					Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	82,229,332	947,784,871	592,138,908	132,452,044	61,483,928	124,382,198
Returns with—						
No tax computation	16,369,747	25,227,231	—	—	—	—
Regular tax computation only	62,800,311	800,268,046	500,247,285	102,239,245	58,449,850	95,439,890
Income averaging tax computation	2,813,421	92,274,036	67,305,051	19,070,285	2,793,357	18,058,062
Maximum and regular tax computation	148,192	17,695,198	14,588,989	6,365,212	147,983	6,215,658
Maximum and alternative tax computation	37,628	5,485,849	4,561,120	2,124,447	37,610	2,077,380
Alternative tax computation only	53,060	6,885,898	5,436,463	2,652,017	53,006	2,590,299
No income subject to tax, but with tax from special income averaging	2,132	3,458	—	838	(*)	(*)
Both income subject to tax and tax from special income averaging	83,597	2,165,395	1,505,642	450,460	82,199	437,496
No income tax before credits, but with additional tax for tax preferences	4,851	—54,845	—	—	—	—
Additional tax for tax preferences, and income tax before credits	15,337	2,641,676	1,654,142	917,704	13,379	857,642

Type of tax computation[1]	Additional tax for tax preferences		Returns with tax from special income averaging		
	Number of returns	Amount	Number of returns	Lump-sum distributions not included in adjusted gross income	Amount of tax
	(7)	(8)	(9)	(10)	(11)
All returns	20,188	144,099	85,729	184,045	19,353
Returns with—					
No tax computation	—	—	—	—	—
Regular tax computation only	6,416	44,324	73,427	138,042	12,798
Income averaging tax computation	8,434	59,929	8,402	19,940	2,774
Maximum and regular tax computation	(*)	(*)	395	5,011	943
Maximum and alternative tax computation	(*)	(*)	593	2,972	455
Alternative tax computation only	450	6,491	780	6,019	1,545
No income subject to tax, but with tax from special income averaging	(*)	(*)	2,132	12,061	838
Both income subject to tax and tax from special income averaging	185	1,424	83,597	171,985	18,514
No income tax before credits, but with additional tax for tax preferences	4,851	33,284	—	—	—
Additional tax for tax preferences, and income tax before credits	15,337	110,815	190	1,458	435

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

[1]Prior year delinquent returns are included in the type of tax computation applicable.

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

tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this $25,000 ($12,500) base were taxed at the regular rates. An exception was made for amounts realized under contract and corporate liquidation plans initiated before October 9, 1969, shown in the tabulations as "long-term gains from certain binding contracts, distributions, and installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000 (or $12,500). However, if it did exceed $25,000 ($12,500), none of the taxpayer's remaining capital gains were eligible for the 50 percent capital gains rate (see also "Alternative Tax" in the "Explanation of Classifications and Terms").

Table 3.4 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered—such as salaries, wages, commissions, and gains from sales of property created by the taxpayer—less certain expenses allocable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1975 in excess of $30,000 or (b) the average of the tax preferences in excess of $30,000 for 1975 and the 4 preceding tax years (see "Additional Tax for Tax Preferences" discussed in this section for the definition of tax preferences).

While the above computation of earned taxable income followed that shown on the tax return, the character of earned taxable income was altered, by law, for certain taxpayers combining the advantages of maximum and alternative taxes. If taxable income less one-half of the excess net long-term capital gain (over net short-term capital loss) was smaller than the taxpayer-computed earned taxable income, taxable income less one-half excess long-term capital gain became the effective earned taxable income used to determine the tax. In the statistics, the effective earned taxable income was used in place of the amount reported by the taxpayer. The difference between the taxpayer's earned taxable income and the effective amount is shown in the statistics as the "capital gains offset."

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

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.3 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first $25,000 ($12,500) of the taxable half of excess net long-term capital gain over net short-term capital loss.

Income Averaging

If a taxpayer's taxable income for 1975 exceeded the average taxable income for the period 1971–74 by one-fifth and this excess was $3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts allowed in arriving at taxable income previously accorded special treatment (and described by law as "tax preferences"). Table 3A indicates that 21,000 returns showed a liability for the additional tax, which totaled $144 million. Of these returns, 5,000, accounting for $33 million, showed no income tax after credits and would otherwise have been nontaxable.

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

(1) All tax preference items were totaled. If they exceeded $30,000 ($15,000 in the case of married persons filing separate returns), a Form 4625 had to be filed.

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

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

(4) From tax preferences less exclusion, five amounts of tax were subtracted: income tax after credits, tax from recomputing prior-year investment credit, tax from recomputing prior-year WIN credit, tax from premature distributions from individual retirement accounts, and "tax carryover" from prior-years. On returns where the sum of these five taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A tax carryover from prior years on a 1975 return consisted of the amount of these taxes which exceeded tax preferences less exclusion in previous years. The excess tax was carried to the next year and then to successive tax years until consumed or until the 7-year carryforward period expired.

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

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

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1975 net operating loss eligible for carryover. While a 1975 business net operating loss could be used to reduce the 1975 additional tax, this reduction was merely a deferral of tax until the loss was applied to reduce taxable income in future years (see (9) below). The 10 percent figure, limited to the amount deductible (i.e., the amount of tentative tax on tax preferences), is shown in table 3.8 as "net operating loss credit."

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

(9) If the taxpayer had a net operating loss in 1974 which was used to offset a minimum tax liability for that year, and then for 1975 used that net operating loss to reduce taxable income, "minimum tax deferred from prior years" had to be computed on the 1975 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1975.

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

(11) Finally, the "net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit, new residence credit, personal exemption credit, and credit for contributions to candidates for public office, thus arriving at "additional tax for tax preferences reported on Form 4625." ("Unused" referred to amounts which could not be applied because they exceeded income tax before credits.)

(12) The "additional tax for tax preferences reported on Form 4625" was that tax which balanced to the detail reported on Form 4625. Table 3.8 compares this to the "additional tax for tax preferences reported on Form 1040" which was the amount of additional tax which the taxpayer used to compute total tax liability.

No-Benefit Exclusion

The "no-benefit exclusion," while not mentioned anywhere on the income tax form or in the instructions, was still contained in an Internal Revenue Service proposed regulation at the time the 1975 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that even had the taxpayer not enjoyed certain tax preferences, the taxpayer would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of $100,000, including one-half of net long-term capital gains (reduced by net short-term capital losses) of $40,000, but with itemized deductions totalling $140,000, obviously gained no benefit from the ability to exclude the other $40,000 of net long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over adjusted gross income.

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974, employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. The amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to the enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income, involving only one computation to arrive at income tax before credits. This earlier special averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the new law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was equal to the taxable portion of the lump-sum distribution times the number of years of participation after 1973 divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first $20,000 of the taxable portion reduced by 20 percent of the amount in excess of $20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of the taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

Those taxpayers who received lump-sum distributions in both 1974 and 1975 computed a special averaging tax on the sum of the two years' lump-sum distribution and then subtracted the tax they had previously paid on the 1974 distribution to determine the tax payable for 1975.

Table 3B.—Returns with Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, 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				
	Total	Joint returns	Heads of households returns		Total	Salaries and wages		Self-employment income (net)	
						Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	6,214,533	3,974,451	1,835,416	29,659,847	29,757,830	5,776,882	27,810,107	1,028,826	2,085,016
Under $1,000	303,877	189,089	79,731	−287,181	266,642	254,512	247,896	79,197	31,430
$1,000 under $2,000	445,801	242,562	144,368	687,602	692,284	402,430	664,517	75,181	28,900
$2,000 under $3,000	583,638	308,346	208,701	1,475,509	1,451,012	549,739	1,440,346	87,893	15,119
$3,000 under $4,000	730,122	440,797	241,366	2,578,489	2,548,517	665,218	2,322,110	133,817	250,151
$4,000 under $5,000	865,954	522,270	276,589	3,906,805	3,837,783	803,440	3,522,588	156,702	339,553
$5,000 under $6,000	1,122,759	733,885	316,540	6,171,356	6,085,356	1,063,644	5,720,527	159,863	398,549
$6,000 under $7,000	1,086,758	748,534	311,899	7,058,726	6,962,117	1,028,602	6,529,660	158,017	461,111
$7,000 or more[1]	1,075,624	788,968	256,222	8,068,541	7,914,119	1,009,297	7,362,463	177,956	560,204

Size of adjusted gross income	Earned income—Continued		Earned income credit before phaseout	Earned income credit after phaseout				
	Sick-pay exclusion			Total	Used to offset income tax before credits		Used to offset all other taxes	
	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	68,894	137,294	2,977,454	1,249,962	2,650,241	252,141	688,432	111,068
Under $1,000	4,199	18,270	26,686	23,982	—	—	51,371	5,274
$1,000 under $2,000			69,236	67,918	—	—	55,200	6,154
$2,000 under $3,000			145,127	142,812	—	—	61,268	9,758
$3,000 under $4,000	8,052	23,744	255,102	244,518	58,390	1,802	120,758	24,879
$4,000 under $5,000	10,520	24,359	384,095	288,259	250,693	26,416	128,645	30,719
$5,000 under $6,000	16,497	33,719	608,935	271,417	624,351	83,502	120,960	20,858
$6,000 under $7,000	16,757	28,654	696,550	158,894	801,768	97,023	98,718	11,076
$7,000 or more[1]	12,869	8,548	791,723	52,162	915,039	43,398	51,512	2,351

Size of adjusted gross income	Earned income credit after phaseout—Continued							
	Refundable portion		Returns with wholly refundable earned income credit		Income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	4,334,159	886,750	2,966,092	697,463	3,495,345	944,272	1,578,549	379,851
Under $1,000	299,920	18,708	252,506	16,555	—	—	—	—
$1,000 under $2,000	444,588	61,763	390,601	58,670	—	—	—	—
$2,000 under $3,000	580,971	133,054	522,370	127,978	136,094	7,381	—	—
$3,000 under $4,000	717,409	217,837	551,849	185,391			—	—
$4,000 under $5,000	820,468	231,123	496,758	167,422	481,764	54,326	138,880	13,885
$5,000 under $6,000	890,331	167,057	412,634	101,364	886,830	168,798		
$6,000 under $7,000	433,657	50,796	223,355	34,382	968,361	283,455	563,519	93,973
$7,000 or more[1]	146,815	6,412	116,019	5,501	1,022,296	430,312	876,150	271,993

[1] There were no returns with earned income credit and adjusted gross income of $8,000 or more, since the earned income credit was phased out on those returns.

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

Earned Income Credit

This was a credit for taxpayers with adjusted gross incomes of less than $8,000, and who maintained a home for and claimed the exemption of a dependent child, equal to as much as 10 percent of the first $4,000 of earned income. The computation of the earned income credit, which is detailed in table 3B, worked as follows:

(1) "Total earned income" was computed by adding salaries and wages and self-employment income (less self-employment losses), and by subtracting any amounts exempted from taxation as a sick pay exclusion. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax, and included net earnings from non-farm sole proprietorships and partnerships, as well as one of the following:

(a) net earnings from farm sole proprietorships and partnerships, or

(b) two-thirds of farm gross profits, limited to $1,600.

(2) If total earned income exceeded $8,000, the taxpayer was not eligible for the earned income credit, even if the taxpayer's adjusted gross income was less than $8,000. For all remaining returns, a tentative "earned income credit before phaseout" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to $400. Then, if either adjusted gross income or total earned income exceeded $4,000, the figure was further reduced, or phased out, by 10 percent of the excess of the larger of these two amounts over $4,000. The result of this computation is shown as "earned income credit after phaseout, total."

(4) Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(a) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (i) earned income credit after phaseout, or (ii) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(b) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (a) above, if any), it equaled the lesser of (i) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (ii) the sum of all taxes (except income tax after credits) included in total tax liability. This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(c) "Refundable portion." Computed for returns with no total tax liability (after the adjustment in (b) above, if any), it equaled the excess of earned income credit after phaseout over the amounts computed in (a) and (b).

For purposes of this report, the refundable portion of the earned income credit is included in the data for tax overpayment shown in table 3.10.

The number of returns with the earned income credit shown in this report represents both those taxpayers who claimed the credit on their returns as originally filed and those taxpayers who subsequently claimed the credit

after being notified by the Internal Revenue Service during the course of processing their returns for revenue purposes that they were eligible to receive it. For purposes of the statistics, a list of those returns in the latter category was obtained to supplement the data tabulated from the original returns in order to present more accurate information on the number of returns and the amount of the earned income credit after phaseout for Tax Year 1975.

Personal Exemption Credit

This was a credit of $30 per exemption (not including those for age and blindness). The Internal Revenue Service computed this credit for every return, even if the taxpayer had failed to claim it; however, the amount of the credit was limited, on a return-by-return basis, to the amount of income tax before credits. (See table 3D.)

Purchase of New Residence Credit

In order to temporarily promote residential construction, this credit was available to taxpayers who had purchased a new (i.e., not previously occupied) residence which was constructed or under construction before March 26, 1975, and which they had occupied after March 12, 1975, and before January 1, 1977. The computation of this credit, which is detailed in table 3C, worked as follows:

(1) The computation started with the cost of new principal residence, i.e., the purchase price. In the case of taxpayers who constructed their own residences, only those costs incurred in the period after March 12, 1975, and before January 1, 1977, could be included.

(2) From the cost of the new principal residence was subtracted the unrecognized gain on sale of old residence. Taxpayers who had sold their previous principal place of residence for more than its original purchase price did not have to include the gain in their adjusted gross incomes to the extent that it was reinvested in their new principal place of residence. However, that portion of the purchase price of the new residence that represented unrealized gain on the sale of the old residence could not be used to compute the credit.

(3) The result of subtracting the unrecognized gain from the cost of the new residence is shown as the adjusted basis of new principal residence.

(4) The tentative credit for purchase of new principal residence equalled 5 percent of the adjusted basis.

(5) The tentative credit was first limited to $2,000. Since it could not be refunded or used to offset any other taxes, it had to be further limited to income tax before credits minus all credits except the earned income credit. The result of this limitation is shown as the allowable credit.

Table 3C.—Returns with Credit for Purchase of New Principal Residence: Cost of Residence and Amount of 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	Cost of new principal residence	Unrecognized gain on sale of old residence		Adjusted basis of new principal residence
				Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)
Total	484,926	10,364,638	18,003,465	120,490	1,120,160	16,883,306
Under $5,000	51,857	386,415	920,471	4,042	55,920	864,551
$5,000 under $10,000	113,842	1,450,483	3,180,497	24,161	177,599	3,002,899
$10,000 under $15,000	116,808	2,026,631	4,125,655	26,335	190,852	3,934,802
$15,000 under $20,000	86,816	1,933,340	3,409,441	24,670	172,196	3,237,245
$20,000 under $25,000	45,922	1,238,670	2,166,878	14,693	175,170	1,991,708
$25,000 under $30,000	53,413	1,975,202	2,941,106	20,249	251,406	2,689,701
$30,000 under $50,000	13,256	863,273	958,355	5,083	75,541	882,814
$50,000 under $100,000	2,554	333,131	231,516	895	17,633	213,883
$100,000 under $200,000	413	116,651	58,042	150	3,498	54,544
$200,000 under $500,000	37	23,948	8,070	12	345	7,785
$500,000 under $1,000,000	8	16,894	3,434			3,374
$1,000,000 or more						

Size of adjusted gross income	Tentative credit	Allowable credit	Income tax before credits	Income tax after credits	
				Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)
Total	844,185	652,328	1,632,435	355,154	903,545
Under $5,000	43,232	20,641	30,472	—	—
$5,000 under $10,000	150,151	108,114	151,063	15,936	5,274
$10,000 under $15,000	196,743	169,061	247,380	62,302	31,469
$15,000 under $20,000	161,865	143,429	265,427	83,668	64,720
$20,000 under $25,000	99,587	82,799	180,993	79,533	111,663
$25,000 under $30,000	134,487	97,528	355,878	44,932	91,408
$30,000 under $50,000	44,141	25,016	215,136	52,606	243,785
$50,000 under $100,000	10,694	4,837	115,815	13,175	180,858
$100,000 under $200,000	2,727	812	49,977	2,547	107,121
$200,000 under $500,000	389	73	11,879	410	47,866
$500,000 under $1,000,000	169	16	8,415	37	11,556
$1,000,000 or more				8	7,825

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

Table 3D.—Returns with Personal Exemption Credit: Amount of Credit by Type of Exemption, 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	Income tax before credits	Total exemptions other than age or blindness	
				Number of exemptions	Exemptions credit amount
	(1)	(2)	(3)	(4)	(5)
Total	65,854,734	922,612,484	132,452,045	171,094,550	5,020,476
Under $5,000	9,339,985	34,564,603	1,538,979	11,688,868	305,852
$5,000 under $10,000	19,226,362	141,862,448	12,303,895	40,989,162	1,169,286
$10,000 under $15,000	14,912,420	185,043,051	20,793,266	42,707,688	1,274,771
$15,000 or more	22,375,967	561,142,382	97,815,905	75,708,832	2,270,567

Size of adjusted gross income	Taxpayer exemptions		Dependent exemptions		Income tax after credits	
	Number of exemptions	Exemptions credit amount	Number of exemptions	Exemptions credit amount	Number of returns	Amount
	(6)	(7)	(8)	(9)	(10)	(11)
Total	105,500,744	3,107,338	65,593,806	1,913,137	61,483,928	124,382,198
Under $5,000	10,357,736	277,832	1,331,132	28,020	7,165,109	1,188,614
$5,000 under $10,000	27,549,436	803,625	13,439,726	365,661	17,337,233	10,720,416
$10,000 under $15,000	25,198,259	754,231	17,509,429	520,539	14,724,052	19,177,397
$15,000 or more	42,395,313	1,271,650	33,313,519	998,917	22,257,534	93,295,771

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

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Table 3.13 shows the amount of income subject to tax classified by the rates at which it was taxed, in other words, it shows the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is again classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. The examples on pages 71 to 72 illustrate how various types of returns were "taxed" in the

Five examples of returns with different methods of tax computation

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

Derivation of Income Subject to Tax:

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

Derivation of Regular Tax:

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

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

Derivation of Income Subject to Tax:

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

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

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

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

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

Derivation of Income Tax:

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

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

Derivation of Income Subject to Tax:

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

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

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

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

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

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

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

Derivation of Income Tax:

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

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

Derivation of Income Subject to Tax:

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

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

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

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

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

Derivation of Tax on Capital Gains:

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

Derivation of Income Tax:

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

Example 5—Joint Return with Income Averaging

Derivation of Income Subject to Tax:

$120,000	Adjusted gross income
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	1975 income subject to tax before income averaging
$100,000	1975 income subject to tax after income averaging

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

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

marginal tax rate table (table 3.12). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1975 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low incomes, no tax liability, and no income tax withheld.

Illustrations showing how the five example returns are presented in table 3.12

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

Table 3.1—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by 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 less deficit	Itemized deductions		Standard deduction		Exemptions			Taxable income
			Number of returns	Amount	Number of returns	Amount	Total	Other than age or blindness	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with regular tax computation only										
Total	**62,800,311**	**800,268,046**	**23,119,583**	**100,072,338**	**39,680,728**	**74,086,352**	**167,825,423**	**160,783,906**	**125,862,070**	**500,247,285**
Under $5,000	9,337,854	34,561,215	339,780	625,442	8,998,074	14,294,106	12,661,906	11,684,579	9,494,336	10,147,330
$5,000 under $10,000	19,191,858	141,559,739	3,404,370	9,373,056	15,787,488	26,830,587	44,174,958	40,933,989	33,128,497	72,227,598
$10,000 under $15,000	14,706,746	182,395,693	6,039,643	20,431,316	8,667,103	17,229,925	43,534,181	42,198,471	32,649,429	112,085,023
$15,000 under $20,000	9,896,765	170,866,840	5,504,341	22,776,012	4,392,424	11,032,714	33,310,134	32,649,849	24,982,020	112,076,095
$20,000 under $50,000	9,305,850	245,210,304	7,480,919	40,759,897	1,824,931	4,671,961	32,776,054	32,059,786	24,581,685	175,196,762
$50,000 under $100,000	336,254	20,840,391	326,063	4,461,844	10,191	25,810	1,281,918	1,186,549	961,399	15,391,338
$100,000 under $200,000	20,193	2,600,976	19,742	806,892	451	1,094	70,759	58,643	53,069	1,739,921
$200,000 under $500,000	3,797	1,092,985	3,737	383,187	60	140	12,351	9,588	9,263	700,394
$500,000 under $1,000,000	599	471,687	594	177,990	6	15	2,261	1,776	1,696	291,989
$1,000,000 or more	295	668,216	294	276,702			901	676	676	390,835
Returns with income averaging tax computation										
Total	**2,813,421**	**92,274,035**	**1,910,375**	**12,105,701**	**903,045**	**2,192,569**	**9,755,766**	**9,472,340**	**7,316,724**	**70,659,045**
Under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	34,504	302,709	2,563	6,157	31,941	53,255	59,283	55,173	44,420	198,878
$10,000 under $15,000	205,674	2,647,357	67,743	209,325	137,931	283,913	542,843	509,217	407,132	1,746,987
$15,000 under $20,000	439,011	7,797,360	207,416	771,399	231,595	576,770	1,402,145	1,361,333	1,051,609	5,397,583
$20,000 under $50,000	1,768,070	53,410,697	1,298,884	6,963,019	469,186	1,195,780	6,341,573	6,193,163	4,756,120	40,495,776
$50,000 under $100,000	322,083	20,856,107	292,542	2,983,418	29,541	75,646	1,245,318	1,201,479	933,989	16,863,054
$100,000 under $200,000	36,903	4,763,110	34,349	698,134	2,554	6,459	138,701	128,688	104,026	3,954,492
$200,000 under $500,000	6,438	1,761,532	6,152	311,116	286	718	23,262	20,919	17,447	1,432,251
$500,000 under $1,000,000	566	372,467	556	84,661	11	28	2,027	1,816	1,520	286,261
$1,000,000 or more	172	362,696	171	78,472			614	552	461	283,761
Returns with maximum and regular tax computation										
Total	**148,162**	**17,895,198**	**145,557**	**2,664,061**	**2,625**	**6,544**	**580,806**	**564,393**	**435,604**	**14,588,989**
Under $50,000	252	12,280	74,557	885,475	1,906	4,706	431	424	323	10,781
$50,000 under $100,000	76,211	6,186,427					293,739	288,798	220,304	5,077,117
$100,000 under $200,000	61,090	7,992,893	60,507	1,246,675	583	1,490	246,256	237,236	184,692	6,560,036
$200,000 under $500,000	9,686	2,642,864	9,562	405,433	124	318	36,834	34,644	27,625	2,209,488
$500,000 under $1,000,000	761	503,070	753	73,621	8	21	2,862	2,648	2,147	427,262
$1,000,000 or more	182	357,664	178	52,857	4	9	684	643	513	304,285
Returns with maximum and alternative tax computation										
Total	**37,628**	**5,485,849**	**37,087**	**817,865**	**541**	**1,365**	**140,666**	**133,834**	**105,500**	**4,561,120**
Under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	13,806	1,160,644	13,562	164,655	244	609	50,576	49,096	37,932	957,448
$100,000 under $200,000	18,582	2,490,370	18,324	365,533	258	656	71,075	67,321	53,306	2,070,875
$200,000 under $500,000	4,622	1,295,867	4,590	201,612	32	82	16,744	15,352	12,558	1,081,616
$500,000 under $1,000,000	475	311,201	470	49,272	7	18	1,741	1,582	1,306	260,611
$1,000,000 or more	143	227,766	141	36,793			530	483	398	190,570
Returns with alternative tax computation only										
Total	**53,060**	**6,885,898**	**50,905**	**1,318,333**	**2,155**	**5,238**	**167,666**	**135,786**	**125,900**	**5,436,428**
Under $20,000	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	32,619	2,442,776	30,849	345,760	1,770	4,268	99,957	81,784	74,968	2,017,781
$50,000 under $100,000										
$100,000 under $200,000	14,970	1,989,735	14,631	392,392	339	856	49,931	39,905	37,448	1,559,039
$200,000 under $500,000	4,431	1,292,629	4,393	316,373	38	94	14,568	11,422	10,926	965,238
$500,000 under $1,000,000	727	489,105	722	117,440	5	12	2,388	1,876	1,791	369,862
$1,000,000 or more	313	671,652	310	146,368	3	8	1,022	799	767	524,510

Footnotes at end of table.

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 by 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	Income subject to tax							Lump-sum distributions not included in adjusted gross income		Income tax before credits, regular computation[1]	Income tax before credits[2]	Tax savings due to special computation	Average tax savings (Dollars)
	Total	At regular rates		At maximum rate on earned income		At capital gains tax rate		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)	(21)	(22)	(23)
Returns with regular tax computation only													
Total	**500,247,285**	**62,800,311**	**500,247,285**					**73,427**	**138,042**	**102,226,447**	**102,226,447**		
Under $5,000	10,147,330	9,337,854	10,147,330										
$5,000 under $10,000	72,227,598	19,191,858	72,227,598					8,152	4,821	1,538,132	1,538,132		
$10,000 under $15,000	112,085,023	14,706,746	112,085,023					18,816	27,372	12,271,212	12,271,212		
$15,000 under $20,000	112,076,095	9,896,765	112,076,095					15,694	15,515	20,485,867	20,485,867		
$20,000 under $50,000	175,196,762	9,305,850	175,196,762				not applicable	28,788	81,803	21,609,442	21,609,442		not applicable
$50,000 under $100,000	15,391,338	336,254	15,391,338					1,750	6,155	39,488,729	39,488,729		
$100,000 under $200,000	1,739,921	20,193	1,739,921					189	1,731	5,184,370	5,184,370		
$200,000 under $500,000	700,394	3,797	700,394					25	144	792,051	792,051		
$500,000 under $1,000,000	291,989	699	291,989					8	314	402,493	402,493		
$1,000,000 or more	390,835	295	390,835					5	188	187,499	187,499		
										266,652	266,652		
Returns with income averaging tax computation													
Total	**67,305,051**	**2,813,421**	**67,305,051**					**8,402**	**19,940**	**20,480,952**	**19,087,512**	**1,413,441**	**502**
Under $5,000	—	—	—					—	—	—	—	—	—
$5,000 under $10,000	182,411	34,504	182,411					—	—	35,882	32,357	3,505	102
$10,000 under $15,000	1,640,411	205,674	1,640,411							329,246	305,461	23,785	116
$15,000 under $20,000	5,177,392	439,011	5,177,392					5,747	10,657	1,071,654	1,016,856	54,798	125
$20,000 under $50,000	38,812,901	1,768,070	38,812,901				not applicable			9,946,248	9,350,988	595,260	337
$50,000 under $100,000	15,940,736	322,083	15,940,736					2,225	6,097	6,022,004	5,545,700	476,305	1,479
$100,000 under $200,000	3,677,021	36,903	3,677,021					345	2,005	1,871,698	1,700,315	171,383	4,644
$200,000 under $500,000	1,328,498	6,438	1,328,498					77	1,052	825,684	754,258	71,426	11,094
$500,000 under $1,000,000	267,934	566	267,934							184,708	171,927	12,781	22,581
$1,000,000 or more	277,747	172	277,747					8	130	193,848	189,650	4,198	24,407
Returns with maximum and regular tax computation													
Total	**14,588,989**	**148,182**	**9,176,074**	**148,182**	**5,412,916**			**395**	**5,011**	**6,856,188**	**6,364,268**	**491,918**	**3,320**
Under $50,000	10,781	252	9,846	252	936			—	—	3,939	3,898	40	159
$50,000 under $100,000	5,077,117	76,211	4,115,354	76,211	961,763		not applicable			2,009,450	1,967,039	42,411	556
$100,000 under $200,000	8,560,036	61,090	3,797,765	61,090	2,762,270			370	4,841	3,083,077	2,875,336	207,741	3,401
$200,000 under $500,000	2,209,488	9,686	946,985	9,686	1,262,503					1,274,114	1,108,704	165,410	17,077
$500,000 under $1,000,000	427,282	761	180,105	761	247,177			25	170	277,676	235,302	42,374	55,682
$1,000,000 or more	304,285	182	126,019	182	178,267					207,930	173,989	33,942	186,495
Returns with maximum and alternative tax computation													
Total	**4,561,120**	**37,628**	**2,855,351**	**37,628**	**1,495,153**	**37,628**	**210,617**	**593**	**2,972**	**2,294,002**	**2,123,993**	**170,019**	**4,518**
Under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	957,448	13,806	768,733	13,806	151,836	13,806	36,878	525	2,345	384,558	376,244	8,324	603
$100,000 under $200,000	2,070,875	18,582	1,277,751	18,582	673,995	18,582	119,130			984,098	924,048	60,050	3,232
$200,000 under $500,000	1,081,616	4,622	562,485	4,622	472,971	4,622	46,160	53	572	627,028	560,566	66,462	14,379
$500,000 under $1,000,000	260,611	475	140,141	475	114,144	475	6,326			168,959	149,243	19,716	41,507
$1,000,000 or more	190,570	143	106,241	143	82,207	143	2,123	5	55	129,359	113,892	15,467	108,161
Returns with alternative tax computation only													
Total	**5,436,463**	**53,060**	**4,923,037**			**53,060**	**513,425**	**780**	**6,019**	**2,692,068**	**2,650,471**	**41,644**	**785**
Under $20,000	—	—	—			—	—	—	—	—	—	—	—
$20,000 under $50,000	2,017,781	32,619	1,790,082	not applicable		32,619	227,699	360	1,180	794,129	784,638	9,491	372
$50,000 under $100,000	1,559,039	14,970	1,370,421			14,970	188,617	277	1,608	738,877	721,951	16,940	1,132
$100,000 under $200,000	965,236	4,431	888,614			4,431	76,622	113	2,277	560,249	548,726	11,523	2,601
$200,000 under $500,000	369,897	727	355,562			727	14,335	24	617	239,713	237,218	2,528	3,477
$500,000 under $1,000,000	524,510	313	518,358			313	6,152	6	338	359,100	357,938	1,162	3,712
$1,000,000 or more													

Footnotes at end of table.

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 by 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	Tax from special income averaging		Total credits[2]		Additional tax for tax preferences		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percent of— Income subject to tax	As a percent of— Adjusted gross income	Average income tax (Dollars)
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Returns with regular tax computation only											
Total	**73,427**	**12,798**	**62,800,311**	**6,799,354**	**6,416**	**44,324**	**58,451,451**	**95,484,213**	**19.1**	**11.9**	**1,634**
Under $5,000	8,152	336	9,337,854	350,235	1,296	721	7,162,995	1,188,027	11.7	3.4	166
$5,000 under $10,000			19,191,858	1,580,550			17,303,790	10,691,235	14.8	7.6	618
$10,000 under $15,000	18,816	1,938	14,706,746	1,578,965			14,521,788	18,909,193	16.9	10.4	1,302
$15,000 under $20,000	15,694	1,080	9,896,765	1,342,387	1,818	4,641	9,828,571	20,268,479	18.1	11.9	2,062
$20,000 under $50,000	28,788	7,953	9,305,850	1,713,510			9,275,471	37,787,469	21.6	15.4	4,074
$50,000 under $100,000	1,750	810	336,254	180,531	1,429	5,535	334,088	5,010,184	32.6	24.0	14,997
$100,000 under $200,000	189	374	20,193	28,756	1,095	8,566	20,007	772,235	44.4	29.7	38,598
$200,000 under $500,000	25	32	3,797	12,775	551	9,062	3,752	398,812	56.9	36.5	106,293
$500,000 under $1,000,000	8	167	699	6,456	139	4,330	695	185,540	63.5	39.3	266,964
$1,000,000 or more	5	108	295	5,189	88	11,469	294	273,039	69.9	40.9	928,704
Returns with income averaging tax computation											
Total	**8,402**	**2,774**	**2,813,421**	**1,012,223**	**8,434**	**59,929**	**2,793,703**	**18,117,991**	**26.9**	**19.8**	**6,485**
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	34,504	2,929	—	—	34,205	29,428	16.1	9.7	860
$10,000 under $15,000	5,747	1,034	205,674	36,904	911	2,796	202,309	268,640	16.4	10.1	1,328
$15,000 under $20,000			439,011	98,665			431,022	918,396	17.7	11.8	2,131
$20,000 under $50,000			1,768,070	538,902			1,760,767	8,815,628	22.7	16.5	5,007
$50,000 under $100,000	2,225	986	322,083	230,360	3,551	9,934	321,385	5,326,259	33.4	25.5	16,573
$100,000 under $200,000	345	405	36,903	68,005	2,212	12,177	36,849	1,644,892	44.7	34.5	44,639
$200,000 under $500,000	77	297	6,438	27,253	1,323	15,814	6,431	742,916	55.9	42.2	115,521
$500,000 under $1,000,000	8	52	566	5,355	296	7,095	565	173,718	64.8	46.6	307,465
$1,000,000 or more			172	3,850	141	12,312	170	198,114	71.3	54.6	1,165,376
Returns with maximum and regular tax computation											
Total	**395**	**943**	**148,182**	**149,354**	(*)	(*)	**147,983**	**6,215,890**	**42.6**	**35.1**	**42,004**
Under $50,000	—	—	252	72	—	—	252	3,826	35.5	31.2	15,183
$50,000 under $100,000	370	904	76,211	56,937	—	—	76,077	1,910,891	37.6	30.9	25,118
$100,000 under $200,000			61,090	61,805	(*)	(*)	61,030	2,813,651	42.9	35.2	46,103
$200,000 under $500,000			9,686	18,856	—	—	9,683	1,089,880	49.3	41.2	112,556
$500,000 under $1,000,000	25	39	761	6,887	(*)	(*)	760	228,449	53.5	45.4	300,591
$1,000,000 or more			182	4,797	—	—	181	169,193	55.6	47.3	934,768
Returns with maximum and alternative tax computation											
Total	**593**	**455**	**37,628**	**47,067**	(*)	(*)	**37,616**	**2,077,403**	**45.5**	**37.9**	**55,227**
Under $50,000	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	525	323	13,806	7,644	—	—	13,802	368,680	38.5	31.8	26,712
$100,000 under $200,000			18,582	16,896	(*)	(*)	18,575	907,406	43.8	36.4	48,851
$200,000 under $500,000	63	117	4,622	10,927	(*)	(*)	4,621	548,763	50.8	42.4	118,971
$500,000 under $1,000,000	5	15	475	3,516	(*)	(*)	475	145,741	55.9	46.8	306,823
$1,000,000 or more			143	8,084	(*)	(*)	143	105,813	55.5	46.5	739,951
Returns with alternative tax *computation* only											
Total	**780**	**1,545**	**53,060**	**61,720**	**450**	**6,491**	**53,007**	**2,596,790**	**47.8**	**37.7**	**48,990**
Under $20,000	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	360	164	32,619	15,840	136	764	32,569	769,004	38.2	31.5	23,606
$100,000 under $200,000	277	276	14,970	14,942			14,970	708,008	45.4	35.6	47,295
$200,000 under $500,000	113	668	4,431	11,374	180	2,192	4,429	540,213	56.0	41.8	121,972
$500,000 under $1,000,000	24	274	727	6,239	76	962	726	232,215	62.8	47.5	319,855
$1,000,000 or more	6	164	313	13,325	58	2,573	313	347,350	66.2	51.7	1,109,744

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[2]Computed regular tax.
[3]Excluding tax from special income averaging.
[4]Includes earned income credit to the extent used to offset income tax before credits.
NOTE: Detail may not add to total because of rounding.

Table 3.2—Returns with Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax Using Ordinary Methods, and Tax Savings, 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	Lump-sum distributions from qualified retirement plans						Lump-sum distributions after death-benefit exclusion	
			Total		Capital gains portion		Ordinary income portion		Total	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	85,729	2,168,853	85,729	914,814	69,998	730,768	85,729	184,045	85,729	905,749
Under $5,000	2,814	5,741	2,814	13,129	537	926	2,814	12,203	2,814	13,129
$5,000 under $10,000	7,469	53,986	7,469	21,809	7,345	17,138	7,469	4,672	7,469	21,809
$10,000 under $15,000	18,817	245,503	18,817	97,031	15,154	69,658	18,817	27,373	18,817	97,026
$15,000 under $20,000	16,453	287,743	16,453	106,231	14,373	89,970	16,453	16,261	16,453	106,231
$20,000 under $25,000	13,544	300,665	13,544	118,905	10,910	76,400	13,544	42,505	13,544	115,655
$25,000 under $30,000	11,114	305,486	11,114	109,251	7,633	76,203	11,114	33,048	11,114	106,001
$30,000 under $50,000	9,117	329,198	9,117	138,613	8,165	122,455	9,117	16,159	9,117	137,513
$50,000 under $100,000	4,861	323,631	4,861	161,621	4,407	143,026	4,861	18,594	4,861	160,515
$100,000 under $200,000	1,181	157,508	1,181	77,496	1,121	70,121	1,181	7,375	1,181	77,217
$200,000 under $500,000	295	87,627	295	48,894	292	44,721	295	4,173	295	48,839
$500,000 under $1,000,000	49	32,175	49	14,019	46	12,899	49	1,120	49	13,999
$1,000,000 or more	15	39,590	15	7,816	15	7,252	15	563	15	7,816

Size of adjusted gross income	Lump-sum distributions after death-benefit exclusion—continued				Adjusted taxable lump-sum distributions and actuarial value of annuities		Tentative tax on lump-sum distributions and actuarial value of annuities		Tentative tax on capital gains portion	
	Capital gains portion		Ordinary income portion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	69,998	722,995	85,729	182,757	85,729	907,524	85,729	124,410	69,998	104,832
Under $5,000	537	926	2,814	12,203	2,814	13,129	2,814	939	537	93
$5,000 under $10,000	7,345	17,143	7,469	4,666	7,469	21,809	7,469	1,494	7,345	1,168
$10,000 under $15,000	15,154	69,661	18,817	27,365	18,817	97,026	18,817	7,006	15,154	5,068
$15,000 under $20,000	14,373	89,978	16,453	16,253	16,453	106,231	16,453	7,604	14,373	6,466
$20,000 under $25,000	10,910	73,805	13,544	41,650	13,544	115,655	13,544	10,522	10,910	5,967
$25,000 under $30,000	7,633	73,290	11,114	32,711	11,114	106,794	11,114	9,791	7,633	7,010
$30,000 under $50,000	8,165	121,507	9,117	16,006	9,117	137,513	9,117	16,042	8,165	14,392
$50,000 under $100,000	4,407	142,013	4,861	18,503	4,861	160,938	4,861	27,434	4,407	24,574
$100,000 under $200,000	1,121	69,865	1,181	7,352	1,181	77,326	1,181	17,329	1,121	15,890
$200,000 under $500,000	292	44,672	295	4,167	295	49,289	295	15,247	292	13,988
$500,000 under $1,000,000	46	12,881	49	1,118	49	13,999	49	6,653	46	6,145
$1,000,000 or more	15	7,253	15	563	15	7,816	15	4,350	15	4,071

Size of adjusted gross income	Tax from special income averaging		Income tax excluding tax from special income averaging		Income tax before credits		Income tax before credits, computed under ordinary methods		Tax savings due to special income averaging	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	85,729	19,353	83,597	431,946	85,729	451,298	85,729	494,852	85,705	43,554
Under $5,000	2,814	847	8,152	3,501	2,814	905	2,814	1,426	10,265	976
$5,000 under $10,000	7,469	326			7,469	3,769	7,469	4,224		
$10,000 under $15,000	18,817	1,939	18,817	27,887	18,817	29,825	18,817	34,262	18,817	4,437
$15,000 under $20,000	16,453	1,139	16,453	37,953	16,453	39,092	16,453	42,055	16,453	2,963
$20,000 under $25,000	13,544	4,555	13,544	45,224	13,544	49,779	13,544	60,483	13,543	10,703
$25,000 under $30,000	11,114	2,723	11,114	42,554	11,114	45,277	11,114	53,316	11,114	8,039
$30,000 under $50,000	9,117	1,650	9,117	56,303	9,117	57,953	9,117	62,303	9,117	4,350
$50,000 under $100,000	4,861	2,829	4,860	86,932	4,861	89,761	4,861	96,834	4,860	7,073
$100,000 under $200,000	1,181	1,413	1,181	56,182	1,181	57,595	1,181	60,643	1,178	3,047
$200,000 under $500,000	295	1,146	295	38,840	295	39,986	295	41,585	295	1,599
$500,000 under $1,000,000	49	508	49	15,676	49	16,184	49	16,437	48	253
$1,000,000 or more	15	279	15	20,894	15	21,172	15	21,285	15	113

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

Table 3.3—Returns with Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

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

All returns	Total		Size of taxable income									
			$38,000 under $52,000		$52,000 under $70,000		$70,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
Adjusted gross income less deficit	185,810	23,181,048	4,763	287,482	52,340	4,099,877	68,883	7,002,872	49,701	7,755,230	10,123	4,035,587
Earned income	185,810	21,597,677	4,763	315,567	52,340	4,285,533	68,883	6,841,229	49,701	7,038,547	10,123	3,018,802
Deductions from earned income	74,893	990,870	2,348	21,090	23,884	220,844	27,601	353,078	18,046	295,127	3,014	100,729
Earned net income	185,810	20,606,808	4,763	294,477	52,340	4,064,688	68,883	6,588,151	49,701	6,743,420	10,123	2,916,073
Taxable income	185,810	19,150,110	4,763	219,473	52,340	3,229,933	68,883	5,704,534	49,701	6,517,907	10,123	3,478,263
Earned taxable income:												
Total	185,810	16,347,853	4,763	210,838	52,340	3,077,532	68,883	5,192,401	49,701	5,495,557	10,123	2,371,525
Subject to regular rates	185,810	9,439,786	4,763	180,994	52,340	2,661,564	68,883	3,532,510	49,701	2,547,604	10,123	517,114
Subject to maximum tax rate on earned income	185,810	6,908,067	4,763	29,844	52,340	415,968	68,883	1,659,891	49,701	2,947,953	10,123	1,854,411
Other taxable income:												
Total	147,891	2,802,255	3,380	8,636	37,987	152,400	55,400	512,132	42,082	1,022,349	9,042	1,106,738
Tax preference offset	4,362	108,019	—	—	(*)	(*)	650	5,616	2,096	31,177	1,597	71,101
Capital gains offset	5,046	15,451	(*)	(*)	1,448	1,685	2,175	7,080	1,124	5,205	175	1,246
Unearned taxable income	146,298	2,678,786	3,380	8,400	37,823	150,590	54,684	499,437	41,623	985,968	8,788	1,034,392
Subject to regular rates	143,307	2,591,639	3,256	7,813	36,539	136,662	53,391	451,311	41,190	926,916	8,931	1,068,936
Subject to capital gains rates	37,628	210,617	464	822	7,065	15,738	13,543	60,821	13,059	95,434	3,497	37,802
Income tax excluding tax from special income averaging:												
Generated at all rates	185,810	8,488,261	4,763	81,631	52,340	1,214,108	68,883	2,344,747	49,701	2,986,378	10,123	1,861,397
Generated at regular rates:												
Total	185,810	4,929,434	4,763	66,301	52,340	998,408	68,883	1,484,584	49,701	1,464,835	10,123	915,306
On earned taxable income	185,810	3,276,108	4,763	61,859	52,340	923,983	68,883	1,226,410	49,701	884,376	10,123	179,480
On other taxable income	143,307	1,653,327	3,256	4,443	38,539	74,425	53,391	258,174	41,190	580,459	8,931	735,826
Generated at capital gains rate	37,628	105,299	464	411	7,065	7,867	13,543	30,407	13,059	47,714	3,497	18,900
Generated at maximum tax rate on earned income	185,810	3,453,989	4,763	14,921	52,340	207,972	68,883	829,929	49,701	1,473,964	10,123	927,203
Joint Returns of Husbands and Wives and Returns of Surviving Spouses												
Adjusted gross income less deficit	169,929	21,505,938	—	—	48,046	3,778,551	65,354	6,644,169	47,069	7,346,048	9,460	3,737,170
Earned income	169,929	20,039,809	—	—	48,046	3,960,779	65,354	6,606,859	47,069	6,674,451	9,460	2,797,720
Deductions from earned income	68,879	908,665	—	—	22,256	204,127	26,551	340,498	17,227	272,216	2,845	91,824
Earned net income	169,929	19,131,146	—	—	48,046	3,756,652	65,354	6,266,362	47,069	6,402,236	9,460	2,705,896
Taxable income	169,929	17,787,203	—	—	48,046	2,974,861	65,354	5,412,614	47,069	6,173,435	9,460	3,226,293
Earned taxable income:												
Total	169,929	15,208,039	—	—	48,046	2,843,741	65,354	4,941,803	47,069	5,217,073	9,460	2,205,422
Subject to regular rates	169,929	8,836,308	—	—	48,046	2,498,392	65,354	3,398,408	47,069	2,447,588	9,460	491,920
Subject to maximum tax rate on earned income	169,929	6,371,731	—	—	48,046	345,349	65,354	1,543,395	47,069	2,769,485	9,460	1,713,502
Other taxable income:												
Total	135,594	2,579,163	—	—	34,796	131,120	52,473	470,810	39,854	956,362	8,471	1,020,871
Tax preference offset	4,136	101,760	—	—	(*)	(*)	602	5,281	2,014	29,805	1,508	66,584
Capital gains offset	4,641	14,337	—	—	1,343	1,373	2,071	6,900	1,058	4,837	169	1,227
Unearned taxable income	134,067	2,463,066	—	—	34,639	129,657	51,789	458,629	39,409	921,720	8,230	953,060
Subject to regular rates	131,392	2,382,898	—	—	33,453	118,409	50,561	413,903	39,014	865,388	8,364	985,198
Subject to capital gains rates	34,839	196,265	—	—	6,316	12,711	12,813	56,907	12,424	90,974	3,286	35,673
Income tax excluding tax from special income averaging:												
Generated at all rates	169,929	7,865,883	—	—	48,046	1,109,897	65,354	2,214,332	47,069	2,818,785	9,460	1,722,869
Generated at regular rates:												
Total	169,929	4,582,368	—	—	48,046	931,005	65,354	1,414,362	47,069	1,388,678	9,460	848,323
On earned taxable income	169,929	3,068,918	—	—	48,046	867,711	65,354	1,180,293	47,069	850,066	9,460	170,848
On other taxable income	131,392	1,513,450	—	—	33,453	63,294	50,561	234,069	39,014	538,612	8,364	677,475
Generated at capital gains rate	34,839	98,125	—	—	6,316	6,354	12,813	28,451	12,424	45,484	3,266	17,836
Generated at maximum tax rate on earned income	169,929	3,185,824	—	—	48,046	172,663	65,354	771,681	47,069	1,384,731	9,460	856,749

Footnotes at end of table.

Table 3.3—Returns with Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income—Continued

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

All returns	Total		Size of taxable income									
			$38,000 under $52,000		$52,000 under $70,000		$70,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
Adjusted gross income less deficit	3,684	408,123	1,373	83,831	757	60,365	746	78,705	638	100,716	170	84,506
Earned income	3,684	404,878	1,373	95,463	757	64,137	746	77,857	638	97,626	170	69,785
Deductions from earned income	1,482	26,919	724	8,743	240	2,908	324	2,851	159	7,486	35	4,931
Earned net income	3,684	377,959	1,373	86,720	757	61,229	746	75,006	638	90,140	170	64,864
Taxable income	3,684	320,904	1,373	62,602	757	45,063	746	62,109	638	81,482	170	69,648
Earned taxable income:												
Total	3,684	279,224	1,373	59,938	757	42,391	746	56,830	638	70,265	170	49,800
Subject to regular rates	3,684	139,992	1,373	52,174	757	28,766	746	28,348	638	24,244	170	6,460
Subject to maximum tax rate on earned income	3,684	139,232	1,373	7,764	757	13,625	746	28,482	638	46,021	170	43,340
Other taxable income:												
Total	2,734	41,680	952	2,664	510	2,672	584	5,279	541	11,217	147	19,848
Tax preference offset	57	2,387	—	—	—	—	(*)	(*)	(*)	(*)	19	2,025
Capital gains offset	49	247	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Unearned taxable income	2,721	39,046	952	2,664	510	2,653	577	5,118	535	10,792	147	17,819
Subject to regular rates	2,700	38,450	952	2,488	503	2,291	567	4,444	531	9,966	147	19,261
Subject to capital gains rates	638	3,230	(*)	(*)	(*)	(*)	216	835	134	1,251	54	587
Income tax excluding tax from special income averaging:												
Generated at all rates	3,684	141,519	1,373	22,109	757	17,565	746	26,515	638	37,928	170	37,402
Generated at regular rates:												
Total	3,684	70,260	1,373	18,142	757	10,574	746	11,856	638	14,287	170	15,401
On earned taxable income	3,684	45,093	1,373	16,806	757	9,266	746	9,131	638	7,809	170	2,081
On other taxable income	2,700	25,169	952	1,337	503	1,309	567	2,725	531	6,478	147	13,320
Generated at capital gains rate	638	1,616	(*)	(*)	(*)	(*)	216	418	134	626	54	294
Generated at maximum tax rate on earned income	3,684	69,615	1,373	3,882	757	6,812	746	14,241	638	23,010	170	21,670
Returns of Single Persons												
Adjusted gross income less deficit	12,197	1,266,984	3,390	203,651	3,537	260,960	2,783	279,997	1,994	308,465	493	213,911
Earned income	12,197	1,152,991	3,390	220,104	3,537	260,617	2,783	256,513	1,994	266,470	493	149,287
Deductions from earned income	4,532	55,285	1,624	12,347	1,388	13,810	726	9,729	660	15,425	134	3,974
Earned net income	12,197	1,097,705	3,390	207,756	3,537	246,807	2,783	246,784	1,994	251,045	493	145,313
Taxable income	12,197	1,042,002	3,390	156,871	3,537	210,009	2,783	229,811	1,994	262,989	493	182,322
Earned taxable income:												
Total	12,197	860,591	3,390	150,900	3,537	191,401	2,783	193,768	1,994	208,219	493	116,303
Subject to regular rates	12,197	463,486	3,390	128,820	3,537	134,406	2,783	105,754	1,994	75,772	493	18,734
Subject to maximum tax rate on earned income	12,197	397,105	3,390	22,080	3,537	56,995	2,783	88,014	1,994	132,447	493	97,569
Other taxable income:												
Total	9,563	181,412	2,428	5,972	2,681	18,608	2,343	36,043	1,687	54,770	424	66,019
Tax preference offset	169	3,873	—	—	(*)	(*)	(*)	(*)	58	1,070	70	2,492
Capital gains offset	356	865	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Unearned taxable income	9,510	176,675	2,428	5,737	2,674	18,280	2,318	35,690	1,679	53,456	411	63,512
Subject to regular rates	9,215	170,292	2,304	5,326	2,583	15,962	2,263	32,964	1,645	51,562	420	64,478
Subject to capital gains rates	2,151	11,120	377	646	602	2,646	514	3,078	501	3,209	157	1,541
Income tax excluding tax from special income averaging												
Generated at all rates	12,197	480,859	3,390	59,522	3,537	86,646	2,783	103,900	1,994	129,664	493	101,127
Generated at regular rates:												
Total	12,197	276,805	3,390	48,159	3,537	56,829	2,783	58,366	1,994	61,869	493	51,582
On earned taxable income	12,197	162,098	3,390	45,053	3,537	47,007	2,783	36,986	1,994	26,500	493	6,552
On other taxable income	9,215	114,707	2,304	3,106	2,583	9,822	2,263	21,380	1,645	35,369	420	45,030
Generated at capital gains rate	2,151	5,560	377	323	602	1,323	514	1,539	501	1,604	157	771
Generated at maximum tax rate on earned income	12,197	198,548	3,390	11,039	3,537	28,496	2,783	44,006	1,994	66,223	493	48,784

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

Table 3.4—Returns with Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with regular tax computation rates only[1]							
			Short-term capital gains and losses					
	Number of returns	Net gain from sales of capital assets	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	4,365,033	12,640,446	26,472	106,737	385,052	616,608	120,270	408,234
Under $5,000	245,053	213,963	[		10,075	10,067	]	
$5,000 under $10,000	865,162	1,148,232	] 3,526	4,797	[39,353	27,493	7,628	7,578
$10,000 under $15,000	850,209	1,446,312			56,428	55,266	13,246	8,760
$15,000 under $20,000	698,607	1,224,567	4,389	5,033	65,518	59,997	15,096	9,954
$20,000 under $25,000	545,350	1,139,944	2,006	1,168	60,199	56,091	14,262	36,390
$25,000 under $30,000	345,331	916,670	2,670	3,419	38,230	50,264	12,253	16,001
$30,000 under $50,000	565,535	2,256,456	7,116	26,037	74,385	146,244	34,102	61,611
$50,000 under $100,000	213,293	1,886,053	5,137	35,379	33,433	121,041	18,254	118,400
$100,000 under $200,000	29,238	887,734	1,178	13,708	5,769	45,781	3,829	86,171
$200,000 under $500,000	6,207	692,527	370	5,804	1,412	23,548	1,268	32,764
$500,000 under $1,000,000	752	295,887	59	3,474	167	7,425	222	16,306
$1,000,000 or more	296	530,101	21	7,918	83	13,371	110	14,297

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss	
	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	87,318	327,471	4,191,859	24,588,261	49,280	66,176	4,191,859	24,180,026
Under $5,000	[		237,489	420,746			237,489	419,504
$5,000 under $10,000	] 16,613	51,096	[844,128	2,248,351	] 6,490	9,910	[844,128	2,242,015
$10,000 under $15,000			825,283	2,798,383			825,283	2,789,623
$15,000 under $20,000	9,620	32,077	664,842	2,345,390	9,260	3,148	664,842	2,335,436
$20,000 under $25,000	5,725	12,349	515,357	2,222,204	11,897	9,054	515,357	2,185,813
$25,000 under $30,000	11,956	31,900	331,980	1,751,013	2,334	1,100	331,980	1,735,012
$30,000 under $50,000	23,192	52,049	537,774	4,312,732	12,079	13,349	537,774	4,251,121
$50,000 under $100,000	16,454	87,139	201,365	3,679,485	5,617	15,530	201,365	3,561,085
$100,000 under $200,000	2,903	29,237	26,900	1,783,789	1,292	6,857	26,900	1,697,618
$200,000 under $500,000	721	16,311	5,741	1,380,140	282	4,709	5,741	1,347,376
$500,000 under $1,000,000	84	5,051	717	594,795	19	781	717	578,487
$1,000,000 or more	50	10,262	283	1,051,233	10	1,738	283	1,036,936

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Lump-sum distributions, capital gains portion		Income subject to tax		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	61,563	620,914	4,365,033	63,167,580	4,365,033	16,583,625	13,913	98,738
Under $5,000	[		[245,053	219,376	245,053	32,531	[	
$5,000 under $10,000	] 19,846	80,311	865,162	2,922,288	865,162	483,308	] 1,035	747
$10,000 under $15,000			850,209	6,257,528	850,209	1,139,408		
$15,000 under $20,000	13,548	88,726	698,607	7,876,430	698,607	1,532,800	71	464
$20,000 under $25,000	10,516	75,753	545,350	8,424,018	545,350	1,760,022	378	1,079
$25,000 under $30,000	7,633	76,203	345,331	6,674,129	345,331	1,500,010	118	670
$30,000 under $50,000	6,154	115,835	565,535	15,627,139	565,535	4,093,157	2,026	4,735
$50,000 under $100,000	3,261	118,444	213,293	10,292,085	213,293	3,557,441	4,728	13,828
$100,000 under $200,000	489	41,273	29,238	2,828,926	29,238	1,279,136	3,170	19,821
$200,000 under $500,000	95	16,445	6,207	1,243,209	6,207	683,303	1,757	23,571
$500,000 under $1,000,000	14	4,376	752	347,293	752	216,565	409	10,723
$1,000,000 or more	7	3,548	296	455,157	296	305,944	221	23,100

Footnotes at end of table.

Table 3.4—Returns with Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with alternative tax computation[2]							
			Short-term capital gains and losses					
	Number of returns	Net gain from sales of capital assets	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	90,688	1,383,150	2,565	17,383	11,887	58,870	10,972	55,889
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—
$30,000 under $50,000	46,425	293,279	749	1,433	5,808	15,261	4,388	8,296
$50,000 under $100,000	33,552	422,173	1,289	9,672	4,421	17,836	4,478	24,549
$100,000 under $200,000	9,053	323,473	414	4,208	1,325	16,000	1,690	15,036
$200,000 under $500,000	1,202	136,080	88	1,761	233	5,946	268	4,039
$500,000 under $1,000,000	456	208,145	25	309	100	3,827	128	3,948
$1,000,000 or more								

Size of adjusted gross income	Returns with alternative tax computation—Continued									
	Long-term capital gains and losses									
	Capital loss carryover		Long-term gains from certain binding contracts, distributions and installment sales		Net long-term gain (after carryover)	Net long-term capital gains in excess of any short-term capital loss				
						Total	Amount excluded[3]	Amount subject to tax at		
								50 percent rate	Regular rates[4]	
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total	9,181	78,512	193	16,297	2,704,429	2,648,559	1,324,280	724,043	11,370	600,238
Under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	—	—	—	—	564,333	556,036	278,018	264,578	1,759	13,440
$50,000 under $100,000	3,959	19,350	—	—	833,223	808,673	404,337	307,747	5,417	96,589
$100,000 under $200,000	3,893	31,680	114	6,060	629,983	614,947	307,474	122,782	3,279	184,691
$200,000 under $500,000	1,135	20,157	63	5,618	264,305	260,267	130,133	20,661	634	109,473
$500,000 under $1,000,000	152	4,897	16	4,619	412,585	408,636	204,318	8,275	281	196,043
$1,000,000 or more	42	2,428								

Size of adjusted gross income	Returns with alternative tax computation—Continued									
	Long-term capital gains and losses—Continued									
	Lump-sum distributions, capital gains portion		Taxable income	Income subject to tax			Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount		At regular rates	At maximum rate on earned income	At capital gains tax rate	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	1,305	75,717	9,997,548	7,778,389	1,495,153	724,043	90,688	4,776,463	471	6,513
Under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	—	—	2,975,229	2,558,815	151,836	264,578	46,425	1,161,125	147	774
$50,000 under $100,000	578	12,895	3,629,914	2,648,172	673,995	307,747	33,552	1,646,518	188	2,199
$100,000 under $200,000	516	24,770	2,048,852	1,451,099	472,971	122,782	9,053	1,110,077	77	966
$200,000 under $500,000	176	26,134	830,473	495,704	114,144	20,661	1,202	386,744	59	2,574
$500,000 under $1,000,000	28	8,244	715,080	624,599	82,207	8,275	456	471,999		
$1,000,000 or more	7	3,674								

[1] Includes returns with income averaging, prior-year delinquent returns using the regular method, and returns with maximum tax on earned income not also having an alternative tax.
[2] Includes those returns with maximum tax on earned income also having an alternative tax computation.
[3] One-half excess long-term capital gains.
[4] Capital gains taxed at upper rates.
NOTE: Detail may not add to total because of rounding.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

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

Size of adjusted gross income	All returns				Returns with no total income tax		Returns with total income tax			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	82,229,332	947,784,873	124,526,297	144,100	20,738,595	49,470,331	61,490,737	898,314,536	124,526,297	144,100
No adjusted gross income	643,791	−6,304,555	14,528	14,526	642,081	−6,086,167	1,710	−218,389	14,528	14,526
$1 under $1,000	4,738,778	2,713,830	299	299	4,738,721	2,713,795	57	34	299	299
$1,000 under $2,000	5,407,488	8,072,359	3,114	126	5,354,213	7,989,737	53,275	82,622	3,114	126
$2,000 under $3,000	5,002,560	12,446,382	49,616	167	3,684,130	8,816,108	1,318,430	3,630,275	49,616	167
$3,000 under $4,000	4,565,790	15,956,144	351,687	210	1,858,017	6,454,440	2,707,773	9,501,703	351,687	210
$4,000 under $5,000	4,543,446	20,491,960	784,808	109	1,457,712	6,545,240	3,085,734	13,946,719	784,808	109
$5,000 under $6,000	4,737,247	25,971,457	1,325,820	606	1,296,037	7,070,568	3,441,210	18,900,889	1,325,820	606
$6,000 under $7,000	4,164,112	27,016,980	1,673,615	189	680,755	4,383,027	3,483,357	22,633,952	1,673,615	189
$7,000 under $8,000	3,849,630	28,852,746	2,123,370	104	305,261	2,279,641	3,544,369	26,573,105	2,123,370	104
$8,000 under $9,000	3,725,148	31,674,144	2,653,301	155	205,070	1,740,558	3,520,078	29,933,586	2,653,301	155
$9,000 under $10,000	3,476,777	33,030,353	2,945,501	137	127,430	1,205,838	3,349,347	31,824,515	2,945,501	137
$10,000 under $11,000	3,282,636	34,469,130	3,338,054	107	76,586	799,580	3,206,050	33,669,550	3,338,054	107
$11,000 under $12,000	3,120,493	35,890,291	3,588,481	209	54,966	629,331	3,065,527	35,260,961	3,588,481	209
$12,000 under $13,000	2,950,537	36,885,639	3,836,177	209	41,996	522,795	2,908,541	36,362,843	3,836,177	209
$13,000 under $14,000	2,926,377	39,501,373	4,168,028	144	38,992	527,059	2,887,385	38,974,314	4,168,028	144
$14,000 under $15,000	2,683,637	38,893,332	4,247,592	268	26,868	387,765	2,656,769	38,505,567	4,247,592	268
$15,000 under $20,000	10,353,534	178,968,121	21,187,889	1,504	93,206	1,579,702	10,260,328	177,388,419	21,187,889	1,504
$20,000 under $25,000	5,598,117	124,310,576	17,019,200	2,252	27,110	596,956	5,571,007	123,713,620	17,019,200	2,252
$25,000 under $30,000	2,744,255	74,624,652	11,402,965	1,168	10,321	279,761	2,733,934	74,344,891	11,402,965	1,168
$30,000 under $50,000	2,747,618	100,168,142	18,213,862	6,910	13,145	496,124	2,734,473	99,672,019	18,213,862	6,910
$50,000 under $100,000	781,406	51,550,859	13,361,924	18,054	4,984	323,586	776,422	51,227,272	13,361,924	18,054
$100,000 under $200,000	152,349	19,918,461	6,848,783	24,072	734	97,787	151,615	19,820,673	6,848,783	24,072
$200,000 under $500,000	29,193	8,149,944	3,323,365	28,656	204	58,536	28,989	8,091,408	3,323,365	28,656
$500,000 under $1,000,000	3,289	2,187,947	966,664	13,419	44	29,074	3,245	2,158,873	966,664	13,419
$1,000,000 or more	1,124	2,344,606	1,097,654	30,500	12	29,490	1,112	2,315,115	1,097,654	30,500
All returns, summary:										
Under $5,000	24,901,853	53,376,118	1,204,052	15,438	17,734,874	26,433,153	7,166,979	26,942,965	1,204,052	15,438
$5,000 under $10,000	19,952,914	146,545,680	10,721,607	1,191	2,614,553	16,679,632	17,338,361	129,866,047	10,721,607	1,191
$10,000 under $15,000	14,963,680	185,639,766	19,178,333	936	239,408	2,866,530	14,724,272	182,773,236	19,178,333	936
$15,000 or more	22,410,885	562,223,307	93,422,306	126,535	149,760	3,491,017	22,261,125	558,732,290	93,422,306	126,535

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax											
	$1 under $50				$50 under $100				$100 under $200			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,951,226	8,630,513	48,246	3	1,669,931	7,651,883	124,822	6	3,244,867	16,812,358	483,739	19
No adjusted gross income												
$1 under $1,000	31,278	42,357	751	1	11,888	18,158	878	1	10,169	15,572	1,365	4
$1,000 under $2,000												
$2,000 under $3,000	1,013,018	2,759,957	25,716	—	250,972	726,748	15,119	—	43,300	112,922	5,963	—
$3,000 under $4,000	201,901	725,327	4,446	—	718,976	2,320,521	56,763	—	1,504,303	5,364,404	225,035	—
$4,000 under $5,000	151,757	679,892	4,636	—	192,085	849,262	14,486	—	500,728	2,267,619	72,983	—
$5,000 under $6,000	152,339	843,758	3,764	—	146,748	801,120	11,203	—	334,749	1,841,175	52,171	—
$6,000 under $7,000	166,533	1,074,581	4,353	—	135,092	873,022	10,110	—	306,027	2,001,280	44,528	—
$7,000 under $8,000	64,700	484,153	1,648	—	69,749	519,297	5,347	—	224,087	1,658,754	33,702	—
$8,000 under $9,000	42,778	361,779	877	—	56,737	473,922	3,964	—	93,585	795,010	13,829	3
$9,000 under $10,000	33,332	317,033	636	—	32,028	300,913	2,483	—	61,908	589,204	9,353	—
$10,000 under $11,000	21,447	225,707	438	—	12,996	136,600	1,043	—	57,382	601,775	8,451	—
$11,000 under $12,000	19,725	227,270	345	—	14,725	168,863	1,095	—	34,369	394,719	5,150	—
$12,000 under $13,000	13,833	172,787	172	—	6,169	77,806	501	—	28,445	354,769	4,368	—
$13,000 under $14,000	7,266	97,987	37	—	6,512	87,923	505	—	14,460	194,310	2,146	—
$14,000 under $15,000	3,742	54,503	34	—				—	4,421	64,482	708	—
$15,000 under $20,000	19,636	338,784	326	—	12,663	211,988	920	—	18,070	307,092	2,510	—
$20,000 under $25,000	3,255	71,048	37	—	1,423	31,762	106	—	5,741	126,195	976	2
$25,000 under $30,000	3,203	85,760	20	2					1,506	39,440	225	—
$30,000 under $50,000	1,071	40,548	6	—					1,080	44,048	200	—
$50,000 under $100,000	412	27,282	4	—	1,168	53,978	99	5	460	29,101	68	7
$100,000 under $200,000	—	—	—	—					58	10,487	8	3
$200,000 under $500,000	—	—	—	—								
$500,000 under $1,000,000	—	—	—	—					—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—				
All returns, summary:												
Under $5,000	1,397,954	4,207,534	35,548	1	1,173,921	3,914,689	87,246	1	2,058,500	7,760,517	305,347	4
$5,000 under $10,000	459,682	3,081,303	11,278	—	440,354	2,968,274	33,107	—	1,020,356	6,885,423	153,583	3
$10,000 under $15,000	66,013	778,253	1,026	—	42,738	505,056	3,303	—	139,077	1,610,055	20,823	—
$15,000 or more	27,577	563,421	394	2	12,918	263,864	965	5	26,934	556,363	3,987	11

Footnotes at end of table.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$200 under $300				$300 under $400				$400 under $500			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,787,100	16,785,176	696,076	159	2,750,077	18,038,329	960,902	57	2,616,885	18,661,271	1,176,077	54
No adjusted gross income												
$1 under $1,000	11,079	27,526	2,646	3	26,264	104,248	9,458	18	1,467	929	657	32
$1,000 under $2,000												
$2,000 under $3,000												
$3,000 under $4,000	252,975	979,063	55,175	1								
$4,000 under $5,000	1,018,312	4,400,233	257,962	13	1,158,381	5,453,443	405,041	—	51,468	233,315	22,817	—
$5,000 under $6,000	385,737	2,112,030	99,199	141	267,010	1,488,717	92,423	—	1,143,475	6,035,910	511,843	—
$6,000 under $7,000	319,185	2,072,801	78,418	—	355,967	2,288,547	124,391	—	361,528	2,373,586	162,185	—
$7,000 under $8,000	336,203	2,482,371	85,354	—	357,773	2,709,056	123,424	—	305,967	2,317,392	138,513	—
$8,000 under $9,000	187,663	1,586,611	47,719	—	209,381	1,771,404	74,815	—	295,351	2,512,469	133,304	—
$9,000 under $10,000	109,645	1,032,478	27,719	—	154,680	1,459,880	53,942	—	176,951	1,684,762	79,881	—
$10,000 under $11,000	60,293	632,626	15,176	—	86,738	909,802	31,051	—	109,657	1,148,287	49,448	5
$11,000 under $12,000	35,251	407,930	8,984	—	49,148	560,495	17,512	—	53,782	616,086	24,543	—
$12,000 under $13,000	22,921	283,816	5,796	—	25,538	317,004	8,916	—	39,299	488,006	17,801	—
$13,000 under $14,000	19,177	259,080	4,786	—	12,942	174,209	4,535	—	26,619	358,092	11,972	—
$14,000 under $15,000	7,387	106,715	1,738	—	12,705	184,457	4,464	—	16,198	233,556	7,183	9
$15,000 under $20,000	17,102	284,418	4,380	—	23,679	404,391	8,251	4	28,046	472,401	12,580	3
$20,000 under $25,000	2,235	50,193	555	—	5,085	111,131	1,673	34	5,298	117,212	2,459	—
$25,000 under $30,000	1,774	54,121	422	—	2,544	84,707	924	—	1,565	52,275	705	1
$30,000 under $50,000												
$50,000 under $100,000	181	13,164	47	1	242	16,838	82	1	234	16,993	106	4
$100,000 under $200,000					—	—	—	—				
$200,000 under $500,000					—	—	—	—				
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under $5,000	1,282,366	5,406,822	315,784	17	1,186,645	5,557,691	414,500	18	52,935	234,245	23,474	32
$5,000 under $10,000	1,338,413	9,286,292	338,408	141	1,344,811	9,717,605	468,994	—	2,283,272	14,824,120	1,025,806	—
$10,000 under $15,000	145,029	1,690,167	36,480	—	187,071	2,145,969	66,478	—	245,535	2,844,027	110,947	13
$15,000 or more	21,292	401,896	5,405	1	31,550	617,067	10,930	39	35,143	658,881	15,851	8

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$500 under $600				$600 under $700				$700 under $800			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	2,675,845	20,868,366	1,468,881	417	2,337,196	19,932,959	1,519,374	80	2,097,251	19,408,993	1,572,910	408
No adjusted gross income									43	—4,465	32	32
$1 under $1,000									—	—	—	—
$1,000 under $2,000									—	—	—	—
$2,000 under $3,000	13,012	59,816	6,803	17					—	—	—	—
$3,000 under $4,000												
$4,000 under $5,000					42,945	235,109	27,440	6				
$5,000 under $6,000	965,820	5,526,487	525,732	—					666,004	4,495,631	498,087	7
$6,000 under $7,000	276,640	1,759,955	157,577	—	840,266	5,318,401	545,159	66				
$7,000 under $8,000	364,755	2,708,668	198,475	4	318,541	2,416,987	205,277	—	153,562	1,148,520	115,275	—
$8,000 under $9,000	363,533	3,070,352	198,259	—	339,934	2,883,608	223,017	—	287,238	2,434,734	216,496	—
$9,000 under $10,000	263,414	2,483,902	144,398	—	279,858	2,667,823	182,726	5	305,170	2,877,169	228,067	—
$10,000 under $11,000	160,804	1,682,362	89,161	—	157,866	1,657,046	102,728	—	240,391	2,505,116	180,641	—
$11,000 under $12,000	101,521	1,163,957	56,313	—	135,682	1,559,571	88,525	—	157,920	1,807,008	118,727	—
$12,000 under $13,000	64,080	799,880	35,542	—	80,461	1,005,101	52,379	—	96,084	1,196,514	71,925	29
$13,000 under $14,000	37,977	510,202	21,152	—	47,299	638,384	30,756	—	76,228	1,023,510	57,540	28
$14,000 under $15,000	24,918	360,292	13,708	—	35,580	516,463	23,189	—	49,245	715,728	37,091	—
$15,000 under $20,000	29,910	492,858	16,514	364	50,746	840,991	32,957	—	52,908	874,148	39,607	—
$20,000 under $25,000	6,950	152,182	3,851	26	5,996	128,888	3,884	—	7,625	167,272	5,709	—
$25,000 under $30,000	2,184	74,518	1,213	1	1,696	53,600	1,253	1	2,222	57,483	1,727	—
$30,000 under $50,000									2,243	86,382	1,714	281
$50,000 under $100,000	327	22,935	183	5	126	10,987	84	2	368	24,243	272	31
$100,000 under $200,000					—	—	—	—				
$200,000 under $500,000					—	—	—	—				
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more												
All returns, summary:												
Under $5,000	13,012	59,816	6,804	17	1,821,544	13,521,928	1,183,619	76	53	—4,425	40	40
$5,000 under $10,000	2,234,162	15,549,354	1,224,441	4					1,411,964	10,956,015	1,057,918	—
$10,000 under $15,000	389,300	4,516,693	215,875	—	456,888	5,376,564	297,578	—	619,868	7,247,876	465,925	57
$15,000 or more	39,371	742,494	21,759	395	58,764	1,034,466	38,178	3	65,366	1,209,529	49,027	312

Footnotes at end of table.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$800 under $900				$900 under $1,000				$1,000 under $1,250			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total	2,196,702	21,844,808	1,864,931	137	2,133,703	22,240,445	2,025,244	47	5,040,415	57,776,728	5,863,672	222
No adjusted gross income									84	−9,332	97	97
$1 under $1,000									—	—	—	—
$1,000 under $2,000									—	—	—	—
$2,000 under $3,000									—	—	—	—
$3,000 under $4,000	46,735	306,541	39,413	107	598,092	4,590,700	565,591	17	—	—	—	—
$4,000 under $5,000									—	—	—	—
$5,000 under $6,000									—	—	—	—
$6,000 under $7,000									88,623	697,785	90,627	—
$7,000 under $8,000	673,969	4,916,384	571,047	—								
$8,000 under $9,000	241,993	2,083,101	203,313	—	169,533	1,452,478	160,841	7	1,203,282	10,254,277	1,339,149	—
$9,000 under $10,000	356,151	3,393,713	303,358	—	298,924	2,832,638	284,839	—	450,551	4,302,162	505,035	—
$10,000 under $11,000	291,658	3,082,528	248,750	—	281,059	2,935,676	266,787	—	705,246	7,434,117	788,623	—
$11,000 under $12,000	184,559	2,124,537	157,207	—	266,382	3,043,846	253,011	4	709,348	8,167,296	800,539	—
$12,000 under $13,000	142,011	1,780,853	120,466	—	182,526	2,259,883	173,515	—	584,312	7,323,113	661,042	—
$13,000 under $14,000	108,109	1,461,908	92,370	22	132,675	1,784,376	126,199	—	481,987	6,505,617	545,863	—
$14,000 under $15,000	54,934	793,843	46,692	—	81,891	1,185,964	77,795	—	318,717	4,606,695	364,559	—
$15,000 under $20,000	80,506	1,332,049	68,600	—	104,982	1,740,046	99,959	—	456,783	7,515,580	521,556	—
$20,000 under $25,000	13,596	292,903	11,589	3	14,001	300,237	13,331	4	32,131	688,829	38,047	9
$25,000 under $30,000	2,077	54,612	1,779	—	2,646	70,367	2,453	—	6,951	185,297	7,916	1
$30,000 under $50,000	189	6,682	167	—	713	24,771	659	—	1,820	64,286	2,067	112
$50,000 under $100,000												
$100,000 under $200,000	215	15,154	180	5	279	19,463	264	15	580	41,004	652	3
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under $5,000	1,318,848	10,699,740	1,117,131	107	1,066,549	8,875,816	1,011,270	24	84	−9,332	97	97
$5,000 under $10,000									1,742,456	15,254,224	1,934,811	—
$10,000 under $15,000	781,271	9,243,671	665,485	22	944,533	11,209,746	897,306	4	2,799,610	34,036,838	3,160,626	—
$15,000 or more	96,583	1,701,401	82,315	8	122,621	2,154,883	116,665	18	498,265	8,494,996	568,139	124

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$1,250 under $1,500				$1,500 under $1,750				$1,750 under $2,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	4,289,408	55,302,004	5,886,252	138	4,059,811	57,567,605	6,579,700	150	3,453,242	53,603,829	6,454,602	343
No adjusted gross income	25	−6,991	34	34	43	−6,847	70	70	51	−7,117	93	93
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—				
$3,000 under $4,000	—	—	—	—	—	—	—	—				
$4,000 under $5,000	—	—	—	—	—	—	—	—				
$5,000 under $6,000					—	—	—	—				
$6,000 under $7,000					—	—	—	—				
$7,000 under $8,000	28,540	249,147	36,793	50	—	—	—	—	8,365	89,891	15,173	85
$8,000 under $9,000												
$9,000 under $10,000	811,289	7,731,945	1,098,792	—	15,987	155,553	24,869	—				
$10,000 under $11,000	337,523	3,508,750	470,003	—	674,652	7,119,204	1,070,564	—				
$11,000 under $12,000	561,743	6,477,921	759,710	—	339,721	3,884,939	562,060	—	388,282	4,519,817	706,974	78
$12,000 under $13,000	599,473	7,470,251	826,908	—	412,174	5,194,034	654,900	—	383,456	4,739,321	731,017	—
$13,000 under $14,000	598,842	8,067,110	823,444	—	636,275	8,578,565	1,037,140	—	241,182	3,294,452	441,014	—
$14,000 under $15,000	502,649	7,265,135	692,404	—	525,342	7,617,280	853,652	—	575,699	8,371,832	1,079,709	—
$15,000 under $20,000	778,307	12,878,078	1,079,797	—	1,322,758	21,974,612	2,159,331	8	1,657,026	28,078,470	3,104,890	—
$20,000 under $25,000	56,367	1,225,530	78,215	—	109,145	2,371,199	178,471	—	172,224	3,695,639	325,013	6
$25,000 under $30,000	12,457	335,989	17,141	—	18,564	498,654	30,302	—	19,059	513,605	35,899	—
$30,000 under $50,000	1,732	62,928	2,369	18	4,524	152,688	7,308	23	7,143	255,009	13,408	18
$50,000 under $100,000	399	26,337	558	21	563	36,492	928	7	695	42,910	1,296	20
$100,000 under $200,000	62	9,874	84	15	60	8,974	100	40	60	10,000	116	4
$200,000 under $500,000					3	2,058	5	2				
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more												
All returns, summary:												
Under $5,000	25	−6,991	34	34	43	−6,847	70	70	95	−6,998	176	17
$5,000 under $10,000	839,829	7,981,093	1,135,585	50	15,987	155,553	24,869	—				
$10,000 under $15,000	2,600,230	32,789,167	3,572,468	—	2,568,164	32,374,023	4,178,316	—	1,596,940	21,015,192	2,973,804	8
$15,000 or more	849,324	14,538,737	1,178,163	54	1,455,617	25,044,878	2,376,445	80	1,856,207	32,595,632	3,480,621	8

Footnotes at end of table.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$2,000 under $2,500				$2,500 under $3,000				$3,000 under $4,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	5,061,493	88,220,206	11,281,211	1,320	3,412,953	68,304,303	9,356,291	839	4,038,104	93,521,996	13,896,703	2,248
No adjusted gross income	191	−13,386	425	423	33	−2,447	91	91	143	−10,540	505	505
$1 under $1,000	—	—	—	—								
$1,000 under $2,000	—	—	—	—								
$2,000 under $3,000	—	—	—	—								
$3,000 under $4,000	—	—	—	—								
$4,000 under $5,000												
$5,000 under $6,000												
$6,000 under $7,000												
$7,000 under $8,000	13,454	156,952	27,856	196	12,033	162,996	31,785	297	1,976	29,000	6,089	282
$8,000 under $9,000												
$9,000 under $10,000												
$10,000 under $11,000												
$11,000 under $12,000												
$12,000 under $13,000	227,759	2,899,706	470,931	180								
$13,000 under $14,000	427,890	5,775,823	937,005	15								
$14,000 under $15,000	352,096	5,079,113	814,340	—	86,959	1,286,796	224,074	—				
$15,000 under $20,000	3,256,509	56,893,346	7,243,048	10	1,706,625	30,846,745	4,640,831	—	625,373	11,527,005	2,063,966	—
$20,000 under $25,000	706,753	15,203,014	1,614,030	208	1,437,802	31,260,140	3,988,579	46	2,439,110	54,970,311	8,339,980	211
$25,000 under $30,000	60,246	1,603,786	136,545	32	145,807	3,886,074	405,976	5	827,058	22,099,359	2,963,892	
$30,000 under $50,000	14,997	510,423	33,432	62	22,186	755,603	60,731	172	140,388	4,637,173	508,075	728
$50,000 under $100,000	1,496	95,268	3,367	160	1,396	89,452	3,913	158	3,772	227,924	13,214	370
$100,000 under $200,000					88	11,413	244	45	260	33,560	901	182
$200,000 under $500,000	102	16,161	232	34	24	7,531	67	25	21	5,335	71	10
$500,000 under $1,000,000									3	2,869	10	—
$1,000,000 or more	—	—	—	—	—	—	—	—				
All returns, summary:												
Under $5,000	276	−12,908	621	619	124	−2,157	351	351	158	−10,494	552	552
$5,000 under $10,000									—	—	—	—
$10,000 under $15,000	1,021,114	13,911,117	2,249,936	195	98,901	1,449,501	255,599	37				
$15,000 or more	4,040,103	74,321,999	9,030,654	508	3,313,928	66,856,957	9,100,340	451	4,037,946	93,532,491	13,896,151	1,696

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	$4,000 under $5,000				$5,000 under $10,000				$10,000 under $25,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Total	2,033,300	55,434,497	9,037,151	1,291	2,541,095	89,344,105	16,873,556	10,719	815,695	48,134,655	12,182,940	21,753
No adjusted gross income	136	−11,573	622	622	333	−43,676	2,425	2,425	228	−37,000	3,504	3,504
$1 under $1,000	—	—	—	—								
$1,000 under $2,000	—	—	—	—								
$2,000 under $3,000	—	—	—	—								
$3,000 under $4,000												
$4,000 under $5,000					47	232	350	350				
$5,000 under $6,000												
$6,000 under $7,000												
$7,000 under $8,000												
$8,000 under $9,000									68	854	936	929
$9,000 under $10,000	20,984	408,201	87,096	185								
$10,000 under $11,000												
$11,000 under $12,000												
$12,000 under $13,000					55	721	386	386				
$13,000 under $14,000												
$14,000 under $15,000												
$15,000 under $20,000												
$20,000 under $25,000	487,182	11,345,393	2,093,666	37	59,044	1,403,587	320,055	696				
$25,000 under $30,000	1,155,720	31,485,560	5,162,750	40	472,369	13,317,731	2,634,099	528	49	1,173	710	708
$30,000 under $50,000	365,192	11,937,546	1,674,569	253	1,944,432	70,840,658	13,378,733	1,683	219,788	10,001,007	2,526,288	2,222
$50,000 under $100,000	3,806	232,015	17,204	58	63,179	3,587,781	524,973	2,860	586,143	36,954,461	9,473,136	7,998
$100,000 under $200,000					1,487	187,763	11,474	1,430	8,938	1,059,001	169,632	4,751
$200,000 under $500,000	280	37,355	1,244	98	134	37,203	959	329	430	115,589	7,901	1,299
$500,000 under $1,000,000					10	6,155	71	19	44	30,497	702	241
$1,000,000 or more	—	—	—	—	5	5,950	31	13	7	9,073	131	40
All returns, summary:												
Under $5,000	152	−11,494	690	690	355	−43,611	2,565	2,565	258	−36,804	3,918	3,911
$5,000 under $10,000					59	532	461	461				
$10,000 under $15,000												
$15,000 or more	2,033,148	55,445,991	9,036,459	601	2,540,681	89,387,183	16,870,532	7,694	815,437	48,171,456	12,179,023	17,842

Footnotes at end of table.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Returns with total income tax—Continued							
	Size of total income tax—Continued							
	$25,000 under $50,000				$50,000 or more			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Total	203,706	20,744,339	8,900,661	20,041	80,732	19,685,165	8,472,562	83,646
No adjusted gross income	73	−15,267	2,542	2,542	45	−21,925	3,972	3,972
$1 under $1,000	—	—	—	—				
$1,000 under $2,000								
$2,000 under $3,000								
$3,000 under $4,000								
$4,000 under $5,000								
$5,000 under $6,000								
$6,000 under $7,000								
$7,000 under $8,000								
$8,000 under $9,000								
$9,000 under $10,000								
$10,000 under $11,000	26	487	782	779	12	194	748	747
$11,000 under $12,000								
$12,000 under $13,000								
$13,000 under $14,000								
$14,000 under $15,000								
$15,000 under $20,000								
$20,000 under $25,000								
$25,000 under $30,000								
$30,000 under $50,000	24	946	748	699	28	1,779	2,130	2,060
$50,000 under $100,000	111,616	9,727,781	3,319,976	4,859				
$100,000 under $200,000	90,834	10,716,794	3,532,426	7,886	49,235	7,713,528	3,132,363	9,598
$200,000 under $500,000	1,090	279,984	42,584	2,710	27,185	7,617,101	3,271,611	24,240
$500,000 under $1,000,000	37	24,196	1,376	434	3,134	2,085,531	964,477	12,713
$1,000,000 or more	6	9,418	227	132	1,093	2,288,957	1,097,261	30,316
All returns, summary:								
Under $5,000								
$5,000 under $10,000	76	−15,254	2,680	2,680	49	−21,901	4,197	4,197
$10,000 under $15,000	—	—	—	—				
$15,000 or more	203,628	20,759,592	8,897,980	17,360	80,683	19,707,066	8,468,365	79,449

[1]Total income tax equals income tax after credits plus additional tax for tax preferences.

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

Table 3.6—Returns with Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income

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

Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions (Amount)	Total deductions	Itemized deductions		Income tax		
					Number of returns	Amount	Total	Income tax after credits	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total									
Total	**61,490,737**	**898,314,536**	**123,794,565**	**184,381,832**	**24,521,813**	**114,354,294**	**124,526,297**	**61,483,928**	**124,382,197**
No adjusted gross income	1,710	−218,389	4,922	—	—	—	14,528	7,165,109	1,188,814
$1 under $5,000	7,165,269	27,161,354	6,447,067	11,314,529	224,513	395,293	1,189,524		
$5,000 under $10,000	17,338,361	129,866,047	27,302,996	32,252,507	2,972,681	8,018,295	10,721,607	17,337,233	10,720,416
$10,000 under $15,000	14,724,272	182,773,236	32,303,010	37,451,846	5,995,551	20,092,091	19,178,333	14,724,052	19,177,397
$15,000 under $20,000	10,260,328	177,388,419	25,785,726	34,793,476	5,661,430	23,247,709	21,187,889	10,259,554	21,186,385
$20,000 under $30,000	8,304,941	198,058,511	21,777,341	35,836,009	6,315,889	30,748,628	28,422,165	8,303,730	28,418,745
$30,000 under $50,000	2,734,473	99,672,019	7,435,528	17,523,439	2,438,095	16,765,701	18,213,862	2,733,831	18,206,952
$50,000 under $100,000	776,422	51,227,272	2,216,637	8,903,149	733,436	8,793,675	13,361,924	776,009	13,343,871
$100,000 under $200,000	151,615	19,820,673	432,140	3,529,753	147,452	3,519,234	6,848,783	151,248	6,824,711
$200,000 or more	33,346	12,565,397	89,200	2,777,124	32,766	2,775,670	5,387,683	33,162	5,315,108
Greater Than Zero Under 5 Percent									
Total	**10,248,134**	**87,953,348**	**21,455,116**	**24,602,472**	**2,716,243**	**11,811,565**	**1,976,032**	**10,243,652**	**1,957,141**
No adjusted gross income	1,691	−218,389	4,876	—	—	—	14,370	4,603,209	427,965
$1 under $5,000	4,603,201	15,968,347	4,484,505	7,406,410	157,744	318,264	427,963		
$5,000 under $10,000	4,063,434	29,340,856	10,744,860	9,087,869	1,293,295	4,034,774	837,467	4,062,763	837,320
$10,000 under $15,000	1,159,623	13,837,527	4,616,277	4,627,546	901,306	4,123,310	431,613	1,159,586	431,599
$15,000 under $20,000	281,121	4,763,701	1,139,021	1,671,271	239,560	1,565,675	144,629	280,436	144,257
$20,000 under $30,000	107,511	2,489,840	365,924	861,635	95,798	831,508	75,988	106,693	75,917
$30,000 under $50,000	21,286	790,769	68,395	311,533	18,722	304,873	19,551	21,081	19,086
$50,000 under $100,000	8,279	536,343	25,410	280,918	7,852	279,927	13,473	8,132	13,036
$100,000 under $200,000	1,491	199,641	4,475	139,634	1,473	139,588	5,242	1,360	4,499
$200,000 or more	497	244,713	1,373	215,656	493	215,646	5,736	392	3,465
5 Under 10 Percent									
Total	**18,381,542**	**189,922,031**	**40,823,091**	**48,970,656**	**7,133,182**	**29,089,504**	**15,078,439**	**18,380,787**	**15,069,417**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	2,524,716	11,023,438	1,934,263	3,878,022	59,832	74,307	742,933	2,524,714	742,919
$5,000 under $10,000	7,342,193	53,231,653	11,493,140	13,629,859	1,264,366	3,162,148	4,109,329	7,342,069	4,109,254
$10,000 under $15,000	5,437,413	67,008,289	16,094,905	15,195,279	3,161,426	10,678,239	5,356,705	5,437,344	5,356,621
$15,000 under $20,000	2,309,286	39,123,366	8,363,165	10,064,863	1,925,838	9,092,115	3,258,617	2,309,286	3,258,609
$20,000 under $30,000	676,396	15,555,240	2,624,947	4,598,215	639,021	4,501,152	1,292,662	676,328	1,292,511
$30,000 under $50,000	76,627	2,750,876	268,163	932,170	68,357	910,669	223,277	76,375	222,356
$50,000 under $100,000	12,501	789,968	37,664	377,133	11,956	375,821	60,985	12,439	59,863
$100,000 under $200,000	1,948	249,651	5,538	155,360	1,928	155,308	19,167	1,809	16,690
$200,000 or more	462	189,550	1,306	139,755	458	139,745	14,764	423	10,604
10 Under 15 Percent									
Total	**22,576,246**	**341,671,002**	**43,473,536**	**65,983,784**	**9,292,972**	**39,670,112**	**42,733,093**	**22,575,884**	**42,725,487**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	37,159	169,124	27,869	28,282	6,620	3,050	17,721	37,159	17,721
$5,000 under $10,000	5,899,577	46,985,554	5,039,638	9,494,608	404,200	807,583	5,725,646	5,899,460	5,725,547
$10,000 under $15,000	5,870,917	73,816,320	9,842,136	13,150,824	1,717,476	4,782,889	8,890,950	5,870,917	8,890,950
$15,000 under $20,000	6,215,732	107,823,322	14,656,893	19,354,133	3,134,953	11,478,565	13,392,299	6,215,729	13,392,289
$20,000 under $30,000	4,049,624	94,405,872	12,194,653	18,820,274	3,542,766	17,505,027	12,275,924	4,049,555	12,275,739
$30,000 under $50,000	472,724	16,221,982	1,614,023	4,174,447	457,191	4,134,200	2,142,097	472,677	2,141,601
$50,000 under $100,000	27,289	1,706,677	88,943	643,927	26,397	641,647	219,644	27,206	217,724
$100,000 under $200,000	2,694	345,794	7,917	181,034	2,640	180,899	44,237	2,666	42,547
$200,000 or more	530	196,357	1,464	136,255	529	136,252	24,575	515	21,369
15 Under 20 Percent									
Total	**8,211,191**	**182,463,797**	**13,587,179**	**28,739,232**	**3,815,547**	**18,914,738**	**30,868,515**	**8,210,940**	**30,857,854**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	32,968	306,731	24,772	35,757	10,616	7,347	48,306	32,958	48,299
$5,000 under $10,000									
$10,000 under $15,000	2,249,515	28,012,947	1,744,319	4,467,611	214,375	504,380	4,478,714	2,249,458	4,478,441
$15,000 under $20,000	1,386,885	24,418,393	1,570,955	3,563,027	346,515	1,081,327	4,128,957	1,386,885	4,128,957
$20,000 under $30,000	3,155,818	77,824,781	6,270,871	10,713,781	1,933,181	7,556,958	13,057,313	3,155,758	13,057,018
$30,000 under $50,000	1,293,325	45,830,443	3,670,137	8,144,216	1,220,674	7,956,349	8,063,307	1,293,282	8,062,680
$50,000 under $100,000	87,664	5,245,357	291,611	1,399,786	85,231	1,393,480	946,315	87,621	944,357
$100,000 under $200,000	4,247	539,111	12,403	236,601	4,186	236,444	94,837	4,220	92,796
$200,000 or more	769	286,034	2,111	178,453	769	178,453	50,766	758	45,306

Footnotes at end of table.

Table 3.6—Returns with Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions (Amount)	Total deductions	Itemized deductions		Income tax		
					Number of returns	Amount	Total	Income tax after credits	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
20 Under 25 Percent									
Total	1,319,574	50,847,420	2,636,572	7,387,806	909,340	6,409,186	11,225,518	1,319,447	11,215,024
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	6,783	97,636	5,410	8,769	15,448	29,376	19,976	8,740	19,780
$10,000 under $15,000	66,167	1,237,761	54,708	136,653			257,182	66,160	257,153
$15,000 under $20,000	293,539	7,185,063	299,771	787,347	99,224	333,433	1,560,598	293,506	1,560,251
$20,000 under $30,000	739,036	28,522,392	1,607,785	3,468,993	586,984	3,076,611	6,248,145	739,023	6,247,245
$30,000 under $50,000	205,372	12,443,760	642,288	2,444,133	199,184	2,428,258	2,829,625	205,358	2,826,269
$50,000 under $100,000	7,587	948,521	23,653	324,009	7,434	323,616	216,383	7,573	214,333
$100,000 under $200,000	1,090	412,267	2,957	217,902	1,086	217,892	93,609	1,087	89,993
$200,000 or more									
25 Under 30 Percent									
Total	402,139	24,103,432	944,285	3,605,200	333,791	3,443,768	6,585,423	402,010	6,576,148
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	1,087	20,903	866	2,966	5,163	17,684	5,255	21,625	152,052
$15,000 under $20,000	20,628	564,582	18,888	48,600	77,195	348,436	147,347	116,820	1,309,174
$20,000 under $30,000	116,843	4,911,913	187,294	444,667	233,237	2,287,663	1,309,669	245,070	4,386,198
$30,000 under $50,000	245,080	15,963,919	679,703	2,318,215	16,611	544,659	4,388,187	16,914	577,863
$50,000 under $100,000	16,916	2,084,113	53,023	545,426	1,585	245,326	580,364	1,581	150,861
$100,000 under $200,000	1,585	558,002	4,511	245,326			154,601		
$200,000 or more									
30 Under 40 Percent									
Total	290,012	27,736,189	731,036	3,754,638	263,800	3,689,381	9,530,005	289,853	9,508,103
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000								—	—
$10,000 under $15,000								—	—
$15,000 under $20,000	1,428	32,061	2,185	4,463	758	2,729	11,005		
$20,000 under $30,000								15,726	212,739
$30,000 under $50,000	14,424	634,625	19,364	43,832	8,792	31,002	203,050		
$50,000 under $100,000	183,527	13,995,453	441,925	1,401,615	164,681	1,353,636	4,667,980	183,511	4,664,563
$100,000 under $200,000	82,921	10,515,556	245,756	1,573,765	81,887	1,571,128	3,730,926	82,908	3,725,069
$200,000 or more	7,712	2,558,494	21,806	730,961	7,682	730,886	917,044	7,708	905,732
40 Under 50 Percent									
Total	52,161	9,482,675	122,045	998,947	48,014	988,793	4,164,441	52,058	4,146,249
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000								—	—
$5,000 under $10,000								—	—
$10,000 under $15,000								—	—
$15,000 under $20,000	215	7,485	409	3,166	206	3,144	3,180	—	—
$20,000 under $30,000								—	—
$30,000 under $50,000									
$50,000 under $100,000	6,575	534,909	8,858	35,207	4,810	31,135	229,084	6,692	229,825
$100,000 under $200,000	32,157	4,675,675	76,768	358,181	29,962	352,578	2,018,319	32,154	2,015,037
$200,000 or more	13,214	4,264,606	36,010	602,393	13,036	601,936	1,913,858	13,212	1,901,387
50 Percent or More									
Total	9,738	4,134,652	21,716	339,096	8,924	337,247	2,364,832	9,297	2,326,773
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	181	356	405	1,672	107	1,569	1,047		
$5,000 under $10,000	87	573	288	2,510	83	2,502	609		
$10,000 under $15,000									
$15,000 under $20,000	75	1,172	171	2,149	68	2,133	1,182	53	92
$20,000 under $30,000	54	1,274	158	1,873	54	1,873	1,351		
$30,000 under $50,000	65	2,401	186	2,514	65	2,514	1,974		
$50,000 under $100,000	135	10,888	236	2,214	88	2,107	6,632	114	4,404
$100,000 under $200,000	1,654	262,613	2,609	15,742	1,331	15,015	139,308	1,644	135,887
$200,000 or more	7,487	3,855,375	17,663	310,422	7,128	309,534	2,212,729	7,486	2,186,390

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

Table 3.7—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		Tax credits									
			Total		Personal exemption credit		Credit for purchase of new principal residence		Earned income credit used to offset income tax before credits		Retirement income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**65,854,734**	**132,452,044**	**65,854,734**	**8,069,846**	**65,854,734**	**5,020,477**	**484,926**	**652,328**	**2,650,241**	**252,141**	**784,808**	**128,968**
Under $2,000	87,786	5,170	87,786	2,179	87,786	2,176	—	—	—	—	—	—
$2,000 under $4,000	5,424,695	562,993	5,424,695	162,068	5,424,695	155,529	14,445	3,688	58,390	1,802	28,514	1,097
$4,000 under $6,000	8,216,817	2,610,411	8,216,817	500,498	8,216,817	357,678			875,044	109,919	135,614	14,452
$6,000 under $8,000	7,740,065	4,465,117	7,740,065	668,424	7,740,065	457,584	14,771	4,779	1,716,807	140,421	131,085	20,127
$8,000 under $10,000	7,096,984	6,199,183	7,096,984	600,674	7,096,984	502,172	22,641	12,174			135,876	25,160
$10,000 under $12,000	6,370,106	7,554,938	6,370,106	628,718	6,370,106	509,147	38,930	30,928			88,343	15,932
$12,000 under $14,000	5,863,198	8,672,769	5,863,198	668,917	5,863,198	516,941	55,928	53,922			64,378	12,041
$14,000 under $16,000	5,174,293	9,212,234	5,174,293	642,079	5,174,293	488,192	43,031	50,954			41,988	8,645
$16,000 under $18,000	4,337,987	9,208,888	4,337,987	605,094	4,337,987	425,100	55,309	78,084			35,656	7,521
$18,000 under $20,000	3,502,612	8,771,875	3,502,612	512,114	3,502,612	355,117	39,452	63,287			21,591	5,289
$20,000 under $25,000	5,591,909	17,932,298	5,591,909	915,350	5,591,909	575,109	86,816	143,429			44,683	9,074
$25,000 under $30,000	2,740,533	11,923,469	2,740,533	521,672	2,740,533	283,879	45,922	82,799	not applicable		19,928	3,329
$30,000 under $50,000	2,743,527	19,022,487	2,743,527	815,535	2,743,527	288,600	53,413	97,528			27,629	4,740
$50,000 under $100,000	779,177	13,835,110	779,177	491,239	779,177	84,160	13,256	25,018			7,281	1,151
$100,000 under $200,000	151,738	7,015,115	151,738	190,404	151,738	15,950	2,554	4,837			1,700	311
$200,000 under $500,000	28,974	3,375,893	28,974	81,184	28,974	2,757	413	812			423	74
$500,000 under $1,000,000	3,228	981,697	3,228	28,452	3,228	291	37	73			81	16
$1,000,000 or more	1,105	1,102,398	1,105	35,245	1,105	95	8	16			38	9
Taxable returns, total	**61,485,886**	**131,596,483**	**61,485,886**	**7,214,286**	**61,485,886**	**4,747,639**	**355,160**	**520,984**	**1,578,549**	**151,597**	**691,252**	**117,547**
Under $2,000	53,280	4,589	53,280	1,599	53,280	1,599	—	—	—	—	—	—
$2,000 under $4,000	4,026,121	526,532	4,026,121	125,607	4,026,121	124,054	—	—	—	—	96,445	9,760
$4,000 under $6,000	6,526,752	2,406,426	6,526,752	296,513	6,526,752	248,991	6,297	3,271	138,880	30,196	110,915	15,680
$6,000 under $8,000	7,027,595	4,348,617	7,027,595	551,924	7,027,595	388,470			1,439,669	121,402	131,252	24,155
$8,000 under $10,000	6,869,367	6,140,417	6,869,367	541,908	6,869,367	477,597	9,639	4,616				
$10,000 under $12,000	6,271,484	7,505,622	6,271,484	579,402	6,271,484	497,286	19,834	16,696			88,314	15,919
$12,000 under $14,000	5,795,868	8,611,572	5,795,868	607,720	5,795,868	508,275	28,086	22,612			64,040	11,899
$14,000 under $16,000	5,126,563	9,151,241	5,126,563	581,086	5,126,563	482,273	24,450	25,242			41,319	8,640
$16,000 under $18,000	4,304,595	9,156,087	4,304,595	552,293	4,304,595	420,984	41,324	56,462			35,656	7,521
$18,000 under $20,000	3,485,180	8,740,320	3,485,180	480,559	3,485,180	352,851	32,276	51,191			21,591	5,289
$20,000 under $25,000	5,570,890	17,881,722	5,570,890	864,774	5,570,890	572,208	79,533	131,733	not applicable		44,683	9,074
$25,000 under $30,000	2,733,253	11,896,980	2,733,253	495,182	2,733,253	282,847	44,932	81,748			19,928	3,329
$30,000 under $50,000	2,734,144	18,966,314	2,734,144	759,363	2,734,144	287,381	52,612	96,808			27,626	4,739
$50,000 under $100,000	776,125	13,796,614	776,125	452,743	776,125	83,770	13,175	24,884			7,241	1,133
$100,000 under $200,000	151,431	7,007,459	151,431	182,748	151,431	15,915	2,547	4,824			1,700	311
$200,000 under $500,000	28,916	3,373,935	28,916	79,226	28,916	2,752	410	808			423	74
$500,000 under $1,000,000	3,221	980,772	3,221	27,527	3,221	290	37	73			81	16
$1,000,000 or more	1,101	1,101,264	1,101	34,110	1,101	94	8	16			38	9
Total nontaxable returns	**4,368,848**	**855,560**	**4,368,848**	**855,560**	**4,368,848**	**272,838**	**129,766**	**131,343**	**1,071,692**	**100,544**	**93,556**	**11,422**
All returns, summary:												
Under $5,000	9,339,985	1,538,979	9,339,985	350,364	9,339,985	305,852	51,857	20,641	309,083	28,219	90,335	7,041
$5,000 under $10,000	19,226,362	12,303,895	19,226,362	1,583,479	19,226,362	1,169,286			2,341,158	223,923	340,754	53,795
$10,000 under $15,000	14,912,420	20,793,266	14,912,420	1,615,869	14,912,420	1,274,771	113,842	108,114	not applicable		176,771	33,578
$15,000 under $20,000	10,335,776	22,627,437	10,335,776	1,441,052	10,335,776	1,019,726	116,808	169,061			75,185	15,849
$20,000 or more	12,040,191	75,188,467	12,040,191	3,079,081	12,040,191	1,250,841	202,419	354,512			101,763	18,704

Footnotes at end of table.

Table 3.7—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										Income tax after credits	
	Investment credit		Foreign tax credit		Contributions to candidates for public office credit		Work incentive (WIN) 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	2,980,798	1,593,150	233,510	381,985	1,571,275	37,600	5,107	1,752	7,401	1,443	61,483,928	124,382,197
Under $2,000	42,848	2,498	—	—	69,060	698	—	—	—	—	53,276	2,990
$2,000 under $4,000			11,201	1,074			—	—			4,026,114	400,925
$4,000 under $6,000	122,849	12,326			119,488	1,764					6,526,101	2,109,913
$6,000 under $8,000	201,601	40,677	15,212	3,441	112,583	2,098					7,027,486	3,796,693
$8,000 under $10,000	237,445	57,925			123,972	2,522					6,869,365	5,598,509
$10,000 under $12,000	227,747	65,422	9,081	4,027	126,913	2,948					6,271,483	6,926,220
$12,000 under $14,000	243,123	76,700	8,158	5,621	141,605	3,541	2,181	827	6,310	262	5,795,828	8,003,853
$14,000 under $16,000	224,195	85,837	8,202	4,939	132,175	3,268					5,126,538	8,570,155
$16,000 under $18,000	187,479	77,871	12,652	13,887	103,868	2,619					4,304,585	8,603,793
$18,000 under $20,000	168,504	75,022	8,355	10,314	103,761	3,011					3,485,172	8,259,761
$20,000 under $25,000	332,296	162,741	20,379	19,624	182,681	5,223					5,570,542	17,016,948
$25,000 under $30,000	218,692	126,205	18,668	21,844	121,244	3,354					2,733,188	11,401,797
$30,000 under $50,000	429,786	321,368	60,386	97,996	180,978	4,922	1,953	523	885	760	2,733,831	18,206,952
$50,000 under $100,000	258,440	283,142	39,884	95,436	47,873	1,450	638	163			776,009	13,343,871
$100,000 under $200,000	67,719	119,189	15,394	49,592	4,203	155	260	191	152	179	151,248	6,824,711
$200,000 under $500,000	15,376	56,241	4,641	21,242	589	23	64	29	47	4	28,853	3,294,709
$500,000 under $1,000,000	1,969	16,273	771	11,577	57	3	11	19	7	238	3,215	953,245
$1,000,000 or more	729	13,714	326	21,372	25	1					1,094	1,067,154
Taxable returns, total	2,643,019	1,330,607	212,927	306,226	1,539,597	37,244	4,847	1,715	7,361	725	61,483,928	124,382,197
Under $2,000	—	—	—	—	62,686	664	—	—	—	—	53,276	2,990
$2,000 under $4,000	13,305	462	14,934	1,445			—	—			4,026,114	400,925
$4,000 under $6,000	65,493	4,820			104,073	1,578	—	—			6,526,101	2,109,913
$6,000 under $8,000	128,646	21,223			105,726	2,004	—	—			7,027,486	3,796,693
$8,000 under $10,000	185,070	32,443	11,986	3,392	123,713	2,519					6,869,365	5,598,509
$10,000 under $12,000	194,300	43,416			126,300	2,838					6,271,483	6,926,220
$12,000 under $14,000	222,163	57,427	6,561	3,617	141,006	3,539			6,310	262	5,795,828	8,003,853
$14,000 under $16,000	201,880	57,364	7,769	4,057	131,928	3,266	1,922	789			5,126,538	8,570,155
$16,000 under $18,000	174,580	59,357	9,032	5,342	103,758	2,614					4,304,585	8,603,793
$18,000 under $20,000	159,297	59,639	7,705	8,518	102,960	2,997					3,485,172	8,259,761
$20,000 under $25,000	320,869	132,140	19,075	14,248	182,641	5,221					5,570,542	17,016,948
$25,000 under $30,000	212,339	105,439	17,860	18,205	121,204	3,353					2,733,188	11,401,797
$30,000 under $50,000	423,012	288,351	58,243	76,780	180,952	4,921	1,952	523			2,733,831	18,206,952
$50,000 under $100,000	256,459	264,388	38,819	76,954	47,778	1,448	638	163	997	221	776,009	13,343,871
$100,000 under $200,000	67,571	118,133	15,241	43,040	4,203	155	260	191			151,248	6,824,711
$200,000 under $500,000	15,342	56,017	4,613	19,519	587	23	64	29	47	4	28,853	3,294,709
$500,000 under $1,000,000	1,965	16,256	767	10,669	57	3	11	19	7	238	3,215	953,245
$1,000,000 or more	728	13,711	322	20,240	25	1					1,094	1,067,154
Total nontaxable returns	337,779	262,542	20,583	75,757	31,678	358	(*)	(*)	(*)	(*)	—	—
All returns, summary:												
Under $5,000	85,206	6,207	26,417	4,515	131,033	1,635					7,165,109	1,188,614
$5,000 under $10,000	519,537	107,221			294,070	5,447					17,337,233	10,720,416
$10,000 under $15,000	576,141	180,387	19,910	10,022	340,412	8,295	5,107	1,752	7,401	1,443	14,724,052	19,177,397
$15,000 under $20,000	474,907	200,465	26,738	28,765	268,110	7,092					10,259,554	21,186,385
$20,000 or more	1,325,007	1,098,873	160,449	338,682	537,650	15,131					11,997,980	72,109,386

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

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

Table 3.8—Returns with Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business or profession net profit less loss		Farm net profit less loss		One-half excess net long term capital gain		Sales of capital assets, net gain	
			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)
Total	67,290	6,217,243	46,413	2,466,259	22,212	196,254	8,768	−278,580	54,661	4,276,081	55,100	4,386,823
No adjusted gross income	4,065	−971,103	2,948	140,323	1,901	−121,954	621	−72,313	2,926	310,459	2,991	326,268
$1 under $10,000	2,524	11,761	1,233	25,858	1,524	−9,581	579	−18,499	1,807	72,095	1,807	72,533
$10,000 under $15,000	1,408	17,532	913	21,492	1,088	−5,216	87	−6,173	734	21,646	734	21,660
$15,000 under $20,000	933	15,845	893	13,138	97	724			834	37,279	838	38,473
$20,000 under $30,000	3,315	84,446	1,939	41,135	1,481	−5,357	289	−17,458	2,840	95,295	2,847	97,729
$30,000 under $50,000	8,599	332,967	6,027	218,962	2,497	7,273	915	−21,736	6,337	166,001	6,349	171,677
$50,000 under $100,000	19,893	1,446,491	12,984	458,554	5,699	61,382	2,474	−38,792	16,696	697,891	16,870	711,186
$100,000 under $200,000	15,932	2,228,038	11,472	705,629	4,373	64,802	2,063	−40,477	13,524	859,725	13,623	880,334
$200,000 under $500,000	8,332	2,454,957	6,260	578,764	2,744	71,964	1,288	−36,118	7,047	874,310	7,115	894,384
$500,000 under $1,000,000	1,597	1,076,488	1,217	169,289	561	46,564	301	−14,644	1,319	402,907	1,331	414,267
$1,000,000 or more	692	1,519,821	527	93,115	247	85,653	151	−12,370	593	738,473	595	758,012

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Rent net income less loss		Royalty net income less loss		Itemized deductions			
									Total		Contributions	
	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)
Total	51,479	1,703,447	64,796	1,186,957	31,255	−113,907	10,723	399,422	59,288	2,406,214	57,674	676,553
No adjusted gross income	2,380	71,019	3,793	92,704	2,147	−92,889	399	7,382	—	—	—	—
$1 under $10,000	820	6,392	2,185	22,447	1,514	−27,874	151	802	1,861	14,346	1,601	1,411
$10,000 under $15,000	995	8,015	1,368	7,046	507	−941	1,105	4,409	1,353	11,242	1,343	976
$15,000 under $20,000	886	5,278	886	12,683	738	−2,478			889	17,426	889	4,933
$20,000 under $30,000	2,362	16,422	3,312	28,573	1,418	−9,805	189	3,576	2,935	45,072	2,818	7,190
$30,000 under $50,000	6,068	33,736	8,361	62,885	2,695	−11,047	391	1,087	8,140	110,845	8,121	20,217
$50,000 under $100,000	14,947	166,797	18,959	198,340	8,590	10,246	2,876	27,815	18,247	340,569	17,762	55,387
$100,000 under $200,000	13,326	335,250	15,557	284,255	8,116	11,140	2,872	79,106	15,418	541,617	14,949	117,878
$200,000 under $500,000	7,585	477,250	8,136	263,855	4,293	7,952	2,079	138,518	8,173	619,446	7,961	186,169
$500,000 under $1,000,000	1,456	242,929	1,556	94,970	842	3,786	441	55,460	1,563	290,129	1,552	97,577
$1,000,000 or more	654	340,359	683	119,199	395	−1,977	220	81,267	689	415,522	678	187,013

Size of adjusted gross income	Itemized deductions—Continued		Number of returns with no taxable income	Income subject to tax		Income tax before credits		Income tax after credits		Computation of additional tax for tax preferences		
	Interest paid									Total tax preferences[1]	Accelerated depreciation	
											Low-income rental housing	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	50,239	707,345	8,707	58,583	6,468,314	58,599	3,366,322	55,721	3,235,076	5,285,307	2,226	48,685
No adjusted gross income	—	—	4,065	—	—							
$1 under $10,000	1,661	6,423	1,266	1,258	1,035	1,273	158	1,288	1,094	373,033	216	7,481
$10,000 under $15,000	1,054	5,077	258	1,150	7,099	1,150	1,277			85,966	148	3,339
$15,000 under $20,000	878	3,853	832	101	775	101	142	1,813	5,759	35,548	168	4,519
$20,000 under $30,000	2,834	17,488	940	2,375	35,286	2,375	7,443			44,207		
$30,000 under $50,000	7,886	36,965	469	8,130	201,705	8,130	51,939	7,769	45,756	108,569	253	4,756
$50,000 under $100,000	14,655	119,219	475	19,418	993,179	19,419	363,043	19,027	341,367	250,120	617	7,784
$100,000 under $200,000	12,830	172,625	254	15,678	1,589,316	15,678	734,067	15,446	706,398	870,764	486	10,027
$200,000 under $500,000	6,619	172,423	104	8,228	1,766,480	8,228	986,291	8,153	953,992	1,062,815	263	6,179
$500,000 under $1,000,000	1,268	82,214	32	1,565	771,783	1,565	482,584	1,553	466,924	1,106,395	49	1,728
$1,000,000 or more	554	91,058	12	680	1,101,656	680	739,378	672	713,786	841,360	26	2,872

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Accelerated depreciation—Continued				Total amortization		Stock options		Depletion		Capital gains	
	Other real property		Personal property subject to a net lease									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	23,064	313,835	1,531	26,712	274	3,243	2,327	101,818	16,460	562,147	53,623	4,215,990
No adjusted gross income	2,619	83,883							549	15,656	2,746	260,128
$1 under $10,000	1,420	10,124	241	6,111	24	435			323	663	1,807	73,484
$10,000 under $15,000	463	2,955		—	—	—			422	1,402	414	20,691
$15,000 under $20,000	149	4,118	—	—	—	—	819	9,217			831	36,864
$20,000 under $30,000	1,355	5,988	109	1,911	—	—			1,056	3,942	2,880	95,111
$30,000 under $50,000	4,358	53,659			144	826			1,161	13,122	6,156	185,196
$50,000 under $100,000	4,756	45,740	374	3,969			800	40,650	4,245	76,169	16,420	695,827
$100,000 under $200,000	4,528	42,307	466	6,828	76	602	550	37,368	4,437	105,755	13,449	859,577
$200,000 under $500,000	2,616	39,994	251	5,783	19	1,303	137	11,691	3,132	168,380	7,019	872,900
$500,000 under $1,000,000	549	14,497	57	1,567	6	32	21	2,896	777	65,148	1,315	400,860
$1,000,000 or more	251	10,373	33	543	5	45			358	91,913	586	735,368

Footnotes at end of table.

Table 3.8—Returns with Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Type not reported		Recomputed tax preference income		Exclusion		Tax preferences less exclusion		Income tax deducted		Recomputed prior-year investment credit deducted	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	376	12,232	67,290	5,243,206	67,290	1,600,778	46,877	3,642,422	38,231	1,808,671	4,503	4,923
No adjusted gross income			4,065	337,552	4,065	104,721	2,915	232,831	—	—	463	480
$1 under $10,000			2,524	85,294	2,524	53,467	1,526	31,827			95	33
$10,000 under $15,000			1,408	35,051	1,408	22,665	635	12,385	527	312	60	56
$15,000 under $20,000			933	44,103	933	27,244	813	16,859				
$20,000 under $30,000	367	12,196	3,315	108,287	3,315	66,390	1,563	41,897	288	518	202	87
$30,000 under $50,000			8,599	249,034	8,599	142,859	3,384	106,175	2,625	9,175	406	255
$50,000 under $100,000			19,893	869,688	19,893	476,786	14,068	392,901	13,461	160,663	1,310	1,179
$100,000 under $200,000			15,932	1,062,128	15,932	411,977	12,600	650,151	12,155	341,940	1,025	1,088
$200,000 under $500,000			8,332	1,105,500	8,332	229,612	7,263	875,887	7,104	521,817	670	850
$500,000 under $1,000,000	9	36	1,597	505,745	1,597	45,193	1,470	460,552	1,432	287,861	169	449
$1,000,000 or more	—	—	692	840,822	692	19,865	658	820,956	639	486,386	103	445

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Tax carryover from prior years deducted		Total taxes deducted[1]		Tax preference income subject to tax		Tentative tax on preferences		Net operating loss eligible for carryover		Net operating loss credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	12,926	316,893	42,087	2,130,639	21,111	1,511,416	20,991	151,134	1,169	370,481	1,028	7,438
No adjusted gross income	626	17,911	970	18,391	2,554	214,440	2,544	21,443	997	360,746	917	7,065
$1 under $10,000	896	7,856	1,016	7,965	1,406	23,862	1,406	2,386				
$10,000 under $15,000	185	2,516	473	2,777	626	9,609	626	961				
$15,000 under $20,000	30	1,354	85	1,447	808	15,412	808	1,541				
$20,000 under $30,000	972	7,099	1,221	7,704	1,338	34,192	1,338	3,419	139	7,144	89	256
$30,000 under $50,000	1,454	25,486	2,876	34,915	2,451	71,260	2,444	7,125				
$50,000 under $100,000	3,704	49,167	13,801	211,009	5,279	181,805	5,228	18,178				
$100,000 under $200,000	2,868	66,912	12,361	410,031	3,651	240,009	3,611	23,999				
$200,000 under $500,000	1,593	67,437	7,183	590,103	2,154	285,729	2,144	28,572	33	2,591	22	118
$500,000 under $1,000,000	403	37,999	1,451	326,309	543	134,198	541	13,420				
$1,000,000 or more	195	33,157	650	519,988	301	300,901	301	30,090	—	—	—	—

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Net tentative tax for tax preferences		Additional tax for tax preferences deferred from prior years		Tentative tax for tax preferences before credits		Unused tax credits		Additional tax for tax preferences reported on —			
									Form 4625		Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Total	20,133	143,697	901	2,592	20,209	146,291	4,881	2,322	20,060	145,156	20,188	144,100
No adjusted gross income	1,747	14,378			1,781	15,122	1,607	743	1,697	14,708	1,702	14,526
$1 under $10,000	1,405	2,384	109	753	1,406	2,384	1,226	305	1,396	2,095	1,396	2,102
$10,000 under $15,000	623	955			633	964	190	26	609	938	609	936
$15,000 under $20,000	808	1,464	—	—	808	1,464	70	8	808	1,457	808	1,504
$20,000 under $30,000	1,338	3,335			1,338	3,549	816	112	1,338	3,437	1,338	3,420
$30,000 under $50,000	2,441	7,106			2,441	7,462	218	115	2,438	7,347	2,438	6,910
$50,000 under $100,000	5,181	18,110	729	808	5,192	18,349	307	51	5,192	18,304	5,320	18,054
$100,000 under $200,000	3,606	23,974	53	343	3,625	24,318	295	94	3,600	24,251	3,606	24,072
$200,000 under $500,000	2,142	28,481	4	231	2,142	28,712	111	837	2,140	28,661	2,135	28,656
$500,000 under $1,000,000	541	13,418	6	457	542	13,441	27	7	541	13,437	537	13,419
$1,000,000 or more	301	30,090			301	30,524	14	24	301	30,520	299	30,500

[1]Includes bad debt reserves which are not shown separately.

[2]Includes income tax, recomputed prior-year investment credit, recomputed prior-year work incentive (WIN) credit, tax from premature distributions from individual retirement accounts and self-employed retirement plans, and tax carryover from prior years.

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

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns (Number)	Total tax liability		Total income tax					
		Number of returns	Amount	Number of returns	Amount	Income tax after credits		Additional tax for tax preferences	
						Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**82,229,332**	**62,946,420**	**127,938,933**	**61,490,737**	**124,526,298**	**61,483,928**	**124,382,198**	**20,188**	**144,100**
Under $2,000	10,790,057	433,434	73,292	55,042	17,942	53,276	2,990	1,766	14,951
$2,000 under $4,000	9,568,350	4,423,039	495,709	4,026,203	401,302	4,026,114	400,925	89	377
$4,000 under $6,000	9,280,693	6,777,803	2,251,523	6,526,944	2,110,628	6,526,101	2,109,913	940	715
$6,000 under $8,000	8,013,742	7,225,440	4,033,748	7,027,726	3,796,985	7,027,486	3,796,693	303	584
$8,000 under $10,000	7,201,925	6,959,228	5,872,234	6,869,425	5,598,802	6,869,365	5,598,509		
$10,000 under $12,000	6,403,129	6,315,002	7,200,293	6,271,577	6,926,535	6,271,483	6,926,220	94	316
$12,000 under $14,000	5,876,914	5,824,045	8,263,823	5,795,926	8,004,205	5,795,828	8,003,853	563	914
$14,000 under $16,000	5,182,464	5,150,188	8,826,078	5,126,614	8,570,716	5,126,538	8,570,155		
$16,000 under $18,000	4,347,084	4,318,215	8,829,832	4,305,273	8,604,545	4,304,585	8,603,793	709	752
$18,000 under $20,000	3,507,623	3,493,967	8,447,393	3,485,210	8,260,220	3,485,172	8,259,761	51	459
$20,000 under $25,000	5,598,117	5,582,304	17,387,975	5,571,007	17,019,200	5,570,542	17,016,948	528	2,252
$25,000 under $30,000	2,744,255	2,740,654	11,646,357	2,733,934	11,402,965	2,733,188	11,401,797	810	1,168
$30,000 under $50,000	2,747,618	2,739,410	18,699,142	2,734,473	18,213,862	2,733,831	18,206,952	2,438	6,910
$50,000 under $100,000	781,406	778,405	13,606,328	776,422	13,361,924	776,009	13,343,871	5,320	18,054
$100,000 under $200,000	152,349	151,844	6,900,272	151,615	6,848,783	151,248	6,824,711	3,606	24,072
$200,000 under $500,000	29,193	29,058	3,336,484	28,989	3,323,365	28,853	3,294,709	2,135	28,656
$500,000 under $1,000,000	3,289	3,265	969,171	3,245	966,664	3,215	953,245	537	13,419
$1,000,000 or more	1,124	1,119	1,099,279	1,112	1,097,654	1,094	1,067,154	299	30,500
Taxable returns, total	**61,490,737**	**61,490,737**	**127,527,325**	**61,490,737**	**124,526,298**	**61,483,928**	**124,382,198**	**20,188**	**144,100**
Under $2,000	55,042	55,042	19,456	55,042	17,942	53,276	2,990	1,766	14,951
$2,000 under $4,000	4,026,203	4,026,203	428,204	4,026,203	401,302	4,026,114	400,925	89	377
$4,000 under $6,000	6,526,944	6,526,944	2,197,948	6,526,944	2,110,628	6,526,101	2,109,913	940	715
$6,000 under $8,000	7,027,726	7,027,726	3,964,644	7,027,726	3,796,985	7,027,486	3,796,693	303	584
$8,000 under $10,000	6,869,425	6,869,425	5,826,536	6,869,425	5,598,802	6,869,365	5,598,509		
$10,000 under $12,000	6,271,577	6,271,577	7,170,028	6,271,577	6,926,535	6,271,483	6,926,220	94	316
$12,000 under $14,000	5,795,926	5,795,926	8,241,821	5,795,926	8,004,205	5,795,828	8,003,853	563	914
$14,000 under $16,000	5,126,614	5,126,614	8,806,653	5,126,614	8,570,716	5,126,538	8,570,155		
$16,000 under $18,000	4,305,273	4,305,273	8,817,374	4,305,273	8,604,545	4,304,585	8,603,793	709	752
$18,000 under $20,000	3,485,210	3,485,210	8,439,086	3,485,210	8,260,220	3,485,172	8,259,761	51	459
$20,000 under $25,000	5,571,007	5,571,007	17,378,011	5,571,007	17,019,200	5,570,542	17,016,948	528	2,252
$25,000 under $30,000	2,733,934	2,733,934	11,638,984	2,733,934	11,402,965	2,733,188	11,401,797	810	1,168
$30,000 under $50,000	2,734,473	2,734,473	18,692,893	2,734,473	18,213,862	2,733,831	18,206,952	2,438	6,910
$50,000 under $100,000	776,422	776,422	13,602,891	776,422	13,361,924	776,009	13,343,871	5,320	18,054
$100,000 under $200,000	151,615	151,615	6,900,034	151,615	6,848,783	151,248	6,824,711	3,606	24,072
$200,000 under $500,000	28,989	28,989	3,336,396	28,989	3,323,365	28,853	3,294,709	2,135	28,656
$500,000 under $1,000,000	3,245	3,245	969,114	3,245	966,664	3,215	953,245	537	13,419
$1,000,000 or more	1,112	1,112	1,099,252	1,112	1,097,654	1,094	1,067,154	299	30,500
Total nontaxable returns	**20,738,595**	**1,455,683**	**411,608**	—	—	—	—	—	—
All returns, summary:									
Under $5,000	24,901,853	8,048,648	1,410,364	7,166,979	1,204,052	7,165,109	1,188,614	1,967	15,438
$5,000 under $10,000	19,952,914	17,770,296	11,316,142	17,338,361	10,721,607	17,337,233	10,720,416	1,131	1,191
$10,000 under $15,000	14,963,680	14,808,390	19,833,770	14,724,272	19,178,333	14,724,052	19,177,397	609	936
$15,000 under $20,000	10,353,534	10,293,027	21,733,648	10,260,326	21,187,889	10,259,554	21,186,385	808	1,504
$20,000 or more	12,057,351	12,026,059	73,645,009	12,000,797	72,234,417	11,997,980	72,109,386	15,673	125,031

Footnotes at end of table.

Table 3.9—All Returns: Tax Liability and Taxpayments 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	Other taxes											
	Total		Tax from recomputing prior-year investment credit		Tax from recomputing prior-year work incentive (WIN) credit		Self-employment tax		Social security taxes on tip income		Tax on excess contributions to Individual Retirement Accounts	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	6,995,371	3,523,704	492,057	132,912	1,512	263	6,705,503	3,376,047	50,362	2,287	26,333	360
Under $2,000	483,485	66,779	29,335	12,985			458,739	53,525	12,254	899	1,002	24
$2,000 under $4,000	702,095	129,043	24,073	2,815			677,578	125,528			3,090	27
$4,000 under $6,000	683,908	192,472	20,729	4,518			665,632	167,303	10,674	487		
$6,000 under $8,000	675,601	250,190	23,940	4,573	1,072	178	660,467	245,366			3,575	34
$8,000 under $10,000	637,973	273,432	31,165	5,461			617,152	267,766	7,131	157		
$10,000 under $12,000	557,889	273,758	31,776	4,886			540,219	267,930	9,165	498	4,030	98
$12,000 under $14,000	496,767	259,618	30,533	6,983			478,928	252,185				
$14,000 under $16,000	442,364	255,362	25,038	4,494	—	—	431,512	250,812	3,657	120		
$16,000 under $18,000	358,123	225,286	27,442	7,257	—	—	341,068	217,900			3,745	32
$18,000 under $20,000	293,168	187,173	22,939	5,227	—	—	277,698	181,804				
$20,000 under $25,000	515,628	388,776	51,337	9,393			488,613	358,733			5,769	82
$25,000 under $30,000	301,424	243,392	33,063	7,651	379	62	288,008	235,616	7,481	326	4,173	48
$30,000 under $50,000	531,538	485,280	69,761	22,026			501,860	459,086				
$50,000 under $100,000	250,798	244,404	48,254	18,927			227,613	223,543	—	—	801	11
$100,000 under $200,000	51,927	51,489	16,589	9,405	58	22	41,679	40,703	—	—		
$200,000 under $500,000	10,855	13,119	4,995	4,000			7,677	7,266	—	—	148	5
$500,000 under $1,000,000	1,343	2,507	764	1,129	3	(*)	805	747	—	—		
$1,000,000 or more	485	1,625	324	1,181			257	234	—	—	—	—
Taxable returns, total	5,143,439	3,001,041	377,870	95,048	1,104	179	4,918,482	2,892,412	38,266	1,471	24,056	302
Under $2,000	3,750	1,528	361	370			3,489	1,096	—	—		
$2,000 under $4,000	138,613	26,902	10,792	1,634			131,623	26,638			5,104	43
$4,000 under $6,000	315,554	87,320					306,726	85,468	10,832	370		
$6,000 under $8,000	467,122	167,659	13,444	1,672			454,636	165,565				
$8,000 under $10,000	548,170	227,734	21,137	3,682			530,016	223,848	7,131	157		
$10,000 under $12,000	514,464	243,493	25,052	3,009			498,354	239,551	9,165	498	4,443	92
$12,000 under $14,000	468,648	237,618	24,593	5,196			452,349	232,006				
$14,000 under $16,000	418,790	235,936	20,220	2,691	1,043	157	409,084	233,190	3,657	120		
$16,000 under $18,000	345,181	212,829	24,378	5,682			328,903	207,018			3,741	32
$18,000 under $20,000	284,411	178,868	21,697	4,542			268,375	174,182				
$20,000 under $25,000	504,331	356,812	47,264	7,670			478,388	348,492			5,762	81
$25,000 under $30,000	294,704	236,018	31,132	6,128			281,707	229,775	7,481	326	4,064	38
$30,000 under $50,000	526,601	479,031	68,004	20,206			497,389	454,656				
$50,000 under $100,000	248,815	240,967	47,272	16,892			226,198	222,141			801	11
$100,000 under $200,000	51,698	51,251	16,485	9,279	58	22	41,556	40,593	—	—		
$200,000 under $500,000	10,786	13,031	4,967	3,952			7,631	7,227	—	—	141	5
$500,000 under $1,000,000	1,323	2,449	753	1,084	3	(*)	795	737	—	—		
$1,000,000 or more	478	1,599	319	1,159			253	229	—	—	—	—
Total nontaxable returns	1,851,932	522,663	114,187	37,864	(*)	(*)	1,787,021	483,634	12,096	817	2,277	59
All returns, summary:												
Under $5,000	1,506,158	283,096	62,693	17,676			1,454,414	264,383	12,980	730	1,993	37
$5,000 under $10,000	1,674,904	628,820	66,549	12,676			1,625,152	615,106	17,079	613	5,674	48
$10,000 under $15,000	1,274,752	655,437	71,534	13,268	1,512	263	1,235,469	640,758	9,648	507	4,030	98
$15,000 under $20,000	873,559	545,759	66,194	15,580			833,956	529,873	5,433	207	3,745	32
$20,000 or more	1,663,998	1,410,592	225,087	73,711			1,556,512	1,325,927	5,222	230	10,891	145

Footnotes at end of table.

Table 3.9—All Returns: Tax Liability and Taxpayments 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 used to offset other taxes		Returns with no tax liability (Number)	Returns with taxpayments							
				Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**688,432**	**111,069**	**19,282,912**	**76,952,653**	**142,207,379**	**71,806,193**	**118,403,667**	**7,461,152**	**22,553,822**	**251,118**	**774,041**
Under $2,000	106,571	11,428	10,356,623	9,151,003	1,093,541	8,838,264	925,874	187,461	134,892	13,658	12,548
$2,000 under $4,000	182,026	34,638	5,145,311	8,083,329	2,281,275	7,712,749	2,134,847	343,078	133,465	14,018	3,587
$4,000 under $6,000	249,805	51,577	2,502,890	8,242,809	4,315,456	7,546,205	3,995,669	732,580	307,444	14,722	4,243
$6,000 under $8,000	150,230	13,427	788,302	7,589,068	6,121,781	6,928,456	5,641,875	758,296	463,080	23,321	9,317
$8,000 under $10,000			242,697	6,970,734	7,760,360	6,354,156	7,078,211	775,275	668,018	13,476	8,499
$10,000 under $12,000			88,127	6,273,099	8,978,825	5,844,069	8,337,254	586,574	624,089	12,657	8,655
$12,000 under $14,000			52,869	5,791,494	10,089,115	5,494,545	9,481,619	475,183	589,779	12,235	8,378
$14,000 under $16,000			32,276	5,132,306	10,600,071	4,876,231	9,929,984	423,821	638,676	11,631	9,694
$16,000 under $18,000			28,869	4,304,178	10,378,498	4,095,716	9,669,950	393,480	663,775	10,852	13,120
$18,000 under $20,000			13,656	3,479,457	9,645,837	3,320,528	8,995,056	321,189	603,409	8,099	7,902
$20,000 under $25,000		not applicable	15,813	5,554,410	18,881,180	5,253,421	17,388,774	614,107	1,381,749	21,990	30,300
$25,000 under $30,000			3,601	2,721,280	12,139,948	2,521,177	10,721,386	449,998	1,342,824	17,714	23,857
$30,000 under $50,000			8,208	2,707,557	18,100,884	2,325,456	13,867,242	845,624	4,034,719	41,326	106,709
$50,000 under $100,000			3,001	766,341	11,937,798	566,055	6,651,977	441,566	5,072,433	24,653	160,589
$100,000 under $200,000			505	150,361	5,773,125	107,142	2,605,001	105,412	3,014,225	7,944	126,884
$200,000 under $500,000			135	28,864	2,666,714	19,330	793,191	23,645	1,753,210	2,315	110,929
$500,000 under $1,000,000			24	3,248	733,551	2,015	118,849	2,853	562,514	350	50,963
$1,000,000 or more			5	1,115	711,618	678	67,109	1,010	565,522	157	77,891
Taxable returns, total			—	**59,681,982**	**138,001,774**	**55,455,239**	**114,796,631**	**6,744,229**	**22,034,789**	**211,631**	**749,833**
Under $2,000			—	31,002	19,488	20,596	6,992	10,787	10,165	2,173	2,065
$2,000 under $4,000			—	3,670,512	1,265,432	3,545,243	1,219,897	136,289	44,745	12,321	3,113
$4,000 under $6,000			—	5,987,569	3,446,042	5,463,987	3,221,176	558,779	220,712		
$6,000 under $8,000			—	6,719,733	5,664,748	6,145,793	5,242,970	679,072	412,081	17,611	8,491
$8,000 under $10,000			—	6,884,205	7,550,900	6,113,075	6,906,246	737,069	634,661	12,210	5,672
$10,000 under $12,000			—	6,156,830	8,853,515	5,750,130	8,239,548	569,887	599,263	12,144	8,376
$12,000 under $14,000			—	5,716,455	9,989,768	5,436,758	9,399,169	463,837	575,995	10,893	6,788
$14,000 under $16,000		not applicable	—	5,080,150	10,519,465	4,837,378	9,863,395	416,312	626,833	10,916	9,323
$16,000 under $18,000			—	4,269,330	10,313,178	4,068,780	9,620,900	387,474	650,841	10,738	12,896
$18,000 under $20,000			—	3,460,583	9,602,658	3,305,875	8,965,232	317,201	591,998	7,700	7,243
$20,000 under $25,000			—	5,529,417	18,826,629	5,238,724	17,346,552	607,374	1,371,740	21,680	29,378
$25,000 under $30,000			—	2,712,120	12,115,340	2,516,477	10,707,323	447,570	1,333,688	16,827	22,859
$30,000 under $50,000			—	2,696,673	18,060,843	2,319,727	13,844,905	840,479	4,018,146	41,148	106,548
$50,000 under $100,000			—	784,620	11,905,712	563,988	6,634,397	439,638	5,058,848	24,524	160,399
$100,000 under $200,000			—	149,770	5,763,989	106,814	2,601,525	105,083	3,008,889	7,933	126,769
$200,000 under $500,000			—	28,694	2,661,678	19,231	791,338	23,537	1,750,140	2,308	110,888
$500,000 under $1,000,000			—	3,215	731,281	1,995	118,321	2,835	560,819	349	50,943
$1,000,000 or more			—	1,104	711,108	672	66,745	1,006	565,407	156	77,882
Total nontaxable returns	**688,432**	**111,069**	**19,282,912**	**17,290,671**	**4,205,604**	**16,350,954**	**3,607,033**	**716,923**	**519,036**	**39,487**	**24,408**
All returns, summary:											
Under $5,000	417,242	76,784	16,853,205	21,158,255	5,130,995	20,158,384	4,695,015	826,362	384,792	33,658	17,678
$5,000 under $10,000	271,190	34,285	2,182,618	18,878,688	16,441,419	17,221,446	15,081,261	1,950,328	1,322,106	45,537	18,515
$10,000 under $15,000			155,290	14,723,751	24,350,263	13,867,682	22,779,664	1,277,112	1,521,946	31,971	22,264
$15,000 under $20,000	not applicable		60,507	10,256,783	25,340,084	9,763,407	23,634,199	923,135	1,597,782	23,503	25,482
$20,000 or more			31,292	11,935,176	70,944,619	10,795,274	52,213,528	2,484,215	17,727,197	116,449	690,101

Footnotes at end of table.

Table 3.9—All Returns: Tax Liability and Taxpayments 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 taxpayments—Continued						Earned income credit, refundable portion		Total overpayment		Refund	
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		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
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	1,871,731	366,036	1,502,168	98,197	26,388	11,615	4,334,159	886,751	63,825,188	29,363,945	62,660,424	27,252,870
Under $2,000	5,106	1,650	213,313	17,841	751	536	744,508	80,471	9,205,240	1,146,716	9,161,483	1,090,879
$2,000 under $4,000	2,075	259	116,606	7,752			1,298,380	350,892	8,014,961	2,224,455	7,935,982	2,179,551
$4,000 under $6,000			107,269	7,346			1,710,799	398,181	7,655,879	2,712,494	7,477,394	2,637,740
$6,000 under $8,000	4,803	571	111,382	6,602	15,356	3,246	580,472	57,208	6,702,808	2,485,748	6,508,514	2,402,244
$8,000 under $10,000	5,398	467	110,022	6,946					5,851,125	2,332,940	5,695,692	2,247,040
$10,000 under $12,000	17,836	2,410	104,155	6,044					5,100,166	2,276,023	5,003,365	2,199,639
$12,000 under $14,000	38,983	2,840	105,872	6,438					4,572,978	2,362,758	4,485,717	2,296,666
$14,000 under $16,000	256,710	15,529	107,155	5,918	3,581	471			4,013,254	2,299,466	3,966,388	2,224,845
$16,000 under $18,000	262,305	25,979	73,906	3,560					3,272,672	2,045,550	3,240,237	1,969,105
$18,000 under $20,000	259,571	35,520	77,915	3,928					2,544,979	1,707,961	2,517,935	1,645,074
$20,000 under $25,000	424,091	72,937	127,650	7,038			not applicable		3,646,837	2,720,783	3,595,111	2,585,357
$25,000 under $30,000	230,871	48,626	69,995	3,255	3,976	1,082			1,557,399	1,488,374	1,520,307	1,353,854
$30,000 under $50,000	247,572	82,827	118,745	8,487					1,355,392	1,944,824	1,281,181	1,573,264
$50,000 under $100,000	88,434	46,826	45,134	4,746	1,691	1,227			276,422	987,619	232,603	591,303
$100,000 under $200,000	24,918	20,665	10,020	1,477	734	2,893			45,433	376,188	32,568	170,001
$200,000 under $500,000	6,069	7,466	2,479	557	216	1,381			8,314	166,932	5,140	82,309
$500,000 under $1,000,000	739	892	401	177	61	157			986	49,730	596	15,949
$1,000,000 or more	250	373	169	84	22	640			343	35,383	211	8,049
Taxable returns, total	1,846,610	359,352	958,322	52,896	18,711	6,474			48,533,443	24,454,882	45,535,538	22,547,904
Under $2,000	184	151	217	78					21,882	11,015	19,644	8,115
$2,000 under $4,000			5,192	183					3,537,594	885,462	3,511,917	876,426
$4,000 under $6,000	6,162	511	35,853	1,810	9,164	839			5,372,610	1,471,220	5,229,198	1,432,147
$6,000 under $8,000			57,183	2,776					5,883,288	2,005,935	5,704,224	1,941,455
$8,000 under $10,000			78,800	3,826					5,601,050	2,145,158	5,456,843	2,072,051
$10,000 under $12,000	15,116	1,611	85,615	4,344					5,005,652	2,163,132	4,911,800	2,094,033
$12,000 under $14,000	35,315	2,692	92,897	5,060			not applicable		4,512,103	2,272,494	4,425,794	2,211,668
$14,000 under $16,000	255,559	15,371	96,830	4,272					3,973,087	2,227,404	3,927,364	2,157,162
$16,000 under $18,000	259,662	25,307	68,287	3,120	4,742	852			3,243,397	1,987,217	3,211,735	1,913,088
$18,000 under $20,000	256,663	34,757	75,030	3,405					2,529,822	1,669,915	2,504,545	1,612,344
$20,000 under $25,000	422,665	72,279	120,790	6,299					3,627,600	2,871,046	3,577,412	2,539,300
$25,000 under $30,000	230,864	48,507	66,948	2,963	—	—			1,551,201	1,467,802	1,514,578	1,337,943
$30,000 under $50,000	246,922	82,462	117,286	8,100	2,156	683			1,346,677	1,908,049	1,272,652	1,540,464
$50,000 under $100,000	85,909	46,476	44,394	4,591	1,651	1,203			273,192	957,434	229,982	567,742
$100,000 under $200,000	24,784	20,559	9,988	1,471	705	2,777			44,871	367,209	32,077	163,209
$200,000 under $500,000	6,028	7,417	2,457	553	213	1,342			8,148	161,976	5,002	58,772
$500,000 under $1,000,000	730	884	398	177	59	139			955	47,515	570	14,237
$1,000,000 or more	247	368	167	68	21	639			334	34,899	203	7,728
Total nontaxable returns	25,121	6,685	543,846	45,302	7,677	3,140	4,334,159	886,751	17,291,745	4,909,062	17,124,886	4,704,966
All returns, summary:												
Under $5,000	5,620	1,990	384,674	29,290	2,844	2,229	2,863,356	662,486	20,916,651	4,623,817	20,702,140	4,491,026
$5,000 under $10,000	11,762	1,157	273,698	17,197	14,964	1,890	1,470,803	224,265	16,513,362	6,278,537	16,076,925	6,066,428
$10,000 under $15,000	161,358	10,135	256,958	15,546			not applicable		11,761,926	5,810,361	11,548,087	5,635,500
$15,000 under $20,000	672,047	72,143	212,045	10,342	8,580	7,495			7,742,123	4,881,397	7,665,555	4,699,829
$20,000 or more	1,020,944	280,612	374,593	25,822					6,891,126	7,769,833	6,667,717	6,360,087

Footnotes at end of table.

Table 3.9—All Returns: Tax Liability and Taxpayments 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	Credit on 1976 tax		Tax due at time of filing					
			Total		Tax paid with return		Balance due after remittance	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**2,469,452**	**2,111,076**	**15,842,400**	**14,208,747**	**14,437,930**	**12,981,951**	**2,410,449**	**1,226,796**
Under $2,000	88,450	55,837	321,198	45,996	288,785	38,802	37,641	7,193
$2,000 under $4,000	164,287	44,904	749,871	87,997	657,816	72,822	116,593	15,174
$4,000 under $6,000	290,283	74,753	1,287,167	250,381	1,123,307	205,202	247,201	45,179
$6,000 under $8,000	309,222	83,504	1,244,596	340,507	1,086,252	282,213	280,974	58,295
$8,000 under $10,000	248,348	85,900	1,314,734	444,814	1,159,427	371,449	248,338	73,365
$10,000 under $12,000	175,853	76,384	1,290,742	497,491	1,124,463	418,601	247,096	78,889
$12,000 under $14,000	141,018	66,092	1,297,430	537,466	1,149,183	453,961	225,501	83,505
$14,000 under $16,000	132,430	74,621	1,165,370	525,473	1,046,791	460,889	208,188	64,584
$16,000 under $18,000	121,424	76,445	1,062,224	498,884	973,944	428,750	154,128	70,133
$18,000 under $20,000	98,980	62,888	956,837	509,517	891,752	461,564	114,061	47,953
$20,000 under $25,000	166,740	135,426	1,944,713	1,227,579	1,841,654	1,120,793	205,113	106,786
$25,000 under $30,000	123,862	134,520	1,183,692	994,783	1,139,366	921,853	119,245	72,931
$30,000 under $50,000	247,563	371,560	1,389,647	2,543,262	1,340,472	2,343,240	143,377	200,042
$50,000 under $100,000	124,447	396,317	503,665	2,656,150	487,598	2,487,379	51,922	168,771
$100,000 under $200,000	29,121	206,187	106,677	1,503,335	103,811	1,421,360	9,160	81,975
$200,000 under $500,000	6,351	104,822	20,778	838,701	20,316	802,222	1,662	34,479
$500,000 under $1,000,000	802	33,780	2,284	285,350	2,231	274,472	188	10,878
$1,000,000 or more	271	27,335	777	423,044	762	416,380	61	6,663
Taxable returns, total	**2,078,172**	**1,906,978**	**14,901,408**	**13,980,263**	**13,621,443**	**12,789,566**	**2,252,161**	**1,190,697**
Under $2,000	4,436	2,901	33,169	10,978	30,623	9,075	3,364	1,903
$2,000 under $4,000	48,954	9,037	485,732	48,235	429,879	39,822	75,518	8,413
$4,000 under $6,000	201,584	39,074	1,142,260	222,963	1,007,669	184,829	208,783	38,134
$6,000 under $8,000	262,361	64,480	1,140,500	305,832	999,483	255,762	251,853	50,070
$8,000 under $10,000	226,113	73,106	1,262,186	420,793	1,113,296	351,108	241,104	69,685
$10,000 under $12,000	166,761	69,099	1,261,382	479,645	1,097,858	403,290	243,349	76,356
$12,000 under $14,000	136,095	60,806	1,280,562	524,547	1,133,160	441,421	224,394	83,125
$14,000 under $16,000	126,282	70,242	1,150,674	514,592	1,033,209	450,973	206,823	63,619
$16,000 under $18,000	117,701	74,128	1,054,051	491,413	966,000	421,600	153,644	69,813
$18,000 under $20,000	94,406	57,571	952,453	506,342	887,388	458,433	113,380	47,910
$20,000 under $25,000	163,821	131,748	1,938,080	1,220,428	1,835,177	1,113,698	204,953	106,730
$25,000 under $30,000	122,311	129,859	1,180,459	991,446	1,136,247	918,840	118,902	72,605
$30,000 under $50,000	245,996	367,585	1,386,536	2,540,098	1,337,479	2,340,402	143,239	199,696
$50,000 under $100,000	123,080	389,692	502,937	2,654,614	486,961	2,485,969	51,785	168,645
$100,000 under $200,000	28,948	203,999	106,604	1,503,253	103,738	1,421,279	9,160	81,975
$200,000 under $500,000	6,270	103,204	20,766	838,694	20,306	802,215	1,662	34,479
$500,000 under $1,000,000	788	33,278	2,261	285,347	2,229	274,471	187	10,876
$1,000,000 or more	267	27,171	776	423,043	761	416,379	61	6,663
Total nontaxable returns	**391,280**	**204,096**	**940,992**	**228,484**	**816,487**	**192,385**	**158,288**	**36,099**
All returns, summary:								
Under $5,000	395,636	132,791	1,692,055	240,700	1,492,988	200,581	277,778	40,119
$5,000 under $10,000	704,954	212,109	3,225,511	928,994	2,822,599	769,906	652,969	159,088
$10,000 under $15,000	379,340	174,862	3,180,770	1,293,869	2,808,271	1,099,781	579,521	194,088
$15,000 under $20,000	290,365	181,568	2,591,833	1,274,961	2,377,862	1,123,984	369,453	150,977
$20,000 or more	699,157	1,409,746	5,152,231	10,470,223	4,936,210	9,787,699	530,728	682,524

[1] Less than $500.

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

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

Table 3.10—Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total returns with tax overpayment							Returns with tax overpayment by type of taxpayment				
				Refund		Credit on 1976 tax		Income tax withheld and no estimated tax payment		Payment with request for extension of filing time		Total other payments[2]
	Number of returns	Total tax liability[1]	Total overpayment	Number of returns	Amount	Number of returns	Amount	Number of returns	Income tax withheld	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	63,825,188	72,890,602	29,363,944	62,680,424	27,252,870	2,469,452	2,111,075	59,484,679	86,375,617	45,691	101,807	269,203
No adjusted gross income	289,800	12,053	251,691	270,263	213,440	32,835	38,250	142,530	134,552	272	521	3,676
$1 under $1,000	4,154,703	1,087	226,027	4,148,308	219,069	15,655	6,958	4,041,045	193,501	3,334	915	427
$1,000 under $2,000	4,760,737	5,344	668,999	4,742,912	658,370	39,960	10,629	4,604,063	580,685			849
$2,000 under $3,000	4,290,221	54,780	1,054,204	4,258,548	1,035,145	67,003	19,060	4,093,428	919,638			755
$3,000 under $4,000	3,724,740	331,011	1,170,250	3,677,434	1,144,406	97,284	25,844	3,426,584	1,193,717			1,382
$4,000 under $5,000	3,696,450	680,324	1,252,646	3,604,675	1,220,596	142,899	32,049	3,376,334	1,589,410	3,192	1,160	1,034
$5,000 under $6,000	3,959,429	1,149,783	1,459,848	3,872,719	1,417,144	147,384	42,704	3,623,606	2,268,796			1,973
$6,000 under $7,000	3,462,210	1,443,324	1,273,437	3,357,832	1,235,502	164,118	37,935	3,196,883	2,487,398			1,180
$7,000 under $8,000	3,240,598	1,645,824	1,212,311	3,150,682	1,166,742	145,104	45,569	2,994,803	2,835,523	8,739	1,447	1,393
$8,000 under $9,000	3,063,326	2,249,379	1,195,906	2,975,153	1,148,250	138,096	47,656	2,841,168	3,190,715			989
$9,000 under $10,000	2,787,799	2,391,540	1,137,034	2,720,539	1,098,790	110,252	38,244	2,630,301	3,312,341			1,066
$10,000 under $11,000	2,624,392	2,685,227	1,140,878	2,577,156	1,097,293	89,356	43,585	2,484,229	3,607,058	3,355	1,618	1,854
$11,000 under $12,000	2,475,774	2,845,535	1,135,145	2,426,209	1,102,347	86,497	32,798	2,344,078	3,757,706			1,700
$12,000 under $13,000	2,280,862	2,923,389	1,134,080	2,239,709	1,101,630	74,057	32,451	2,168,356	3,836,426			1,778
$13,000 under $14,000	2,292,116	3,213,995	1,228,678	2,246,008	1,195,036	66,961	33,642	2,183,521	4,212,017	4,311	1,663	2,144
$14,000 under $15,000	2,088,782	3,236,747	1,171,580	2,059,005	1,139,195	62,469	32,386	1,996,623	4,182,722			5,302
$15,000 under $20,000	7,742,123	15,357,356	4,881,397	7,665,555	4,699,829	290,365	181,568	7,334,780	18,925,894	4,481	2,915	68,809
$20,000 under $25,000	3,646,837	10,581,583	2,720,783	3,595,111	2,585,357	166,740	135,426	3,416,817	12,252,439	3,720	3,919	64,082
$25,000 under $30,000	1,557,398	6,091,144	1,488,374	1,520,307	1,353,854	123,862	134,520	1,394,833	6,623,949	4,371	5,408	35,475
$30,000 under $50,000	1,355,392	8,273,369	1,944,824	1,281,181	1,573,264	247,563	371,560	1,044,674	7,397,591	5,231	15,630	56,469
$50,000 under $100,000	276,422	4,277,010	987,619	232,603	591,303	124,447	396,317	131,231	2,191,102	3,392	21,552	13,256
$100,000 under $200,000	45,433	1,859,224	376,188	32,568	170,001	29,121	206,187	13,344	553,199	1,032	18,750	3,046
$200,000 under $500,000	8,314	848,804	166,932	5,140	62,309	6,351	104,622	1,317	108,902	216	13,254	631
$500,000 under $1,000,000	986	247,728	49,730	596	15,849	902	33,780	99	12,375	31	5,508	91
$1,000,000 or more	343	284,432	35,383	211	8,049	271	27,335	32	7,961	14	7,547	42
Taxable returns, total	46,533,443	72,766,317	24,454,884	45,535,538	22,547,904	2,078,172	1,906,979	43,425,649	82,849,067	38,673	98,639	253,157
No adjusted gross income	617	4,035	8,623	492	6,255	283	2,368	239	2,811	16	344	85
$1 under $1,000	21,245	1,143	2,392	19,152	1,860	16,187	3,200	15,422	1,676			117
$1,000 under $2,000	1,194,179	44,889	292,492	1,186,746	289,825	36,920	6,370	1,169,267	327,761			
$2,000 under $3,000	2,343,415	320,422	592,971	2,325,171	586,601	103,866	18,825	2,254,094	878,579			
$3,000 under $4,000	2,523,100	673,245	654,913	2,444,424	636,088			2,343,584	1,257,012			
$4,000 under $5,000										6,390	661	343
$5,000 under $6,000	2,849,510	1,139,264	816,307	2,784,774	796,058	97,718	20,249	2,640,859	1,837,213			478
$6,000 under $7,000	2,686,143	1,429,211	948,083	2,792,290	922,745	133,479	25,338	2,670,672	2,229,274			670
$7,000 under $8,000	2,987,145	1,835,304	1,057,853	2,911,934	1,018,710	128,882	39,142	2,783,747	2,703,689			653
$8,000 under $9,000	2,908,768	2,242,937	1,087,097	2,825,560	1,046,584	127,718	40,513	2,704,298	3,092,810			
$9,000 under $10,000	2,692,282	2,384,483	1,058,061	2,631,283	1,025,468	98,395	32,593	2,551,265	3,244,447	3,540	1,614	1,730
$10,000 under $11,000	2,571,141	2,680,828	1,081,552	2,525,024	1,042,912	84,279	38,640	2,439,149	3,560,975			1,225
$11,000 under $12,000	2,434,511	2,842,485	1,081,580	2,386,776	1,051,121	82,482	30,460	2,309,760	3,711,265			1,643
$12,000 under $13,000	2,248,270	2,920,212	1,089,159	2,207,487	1,060,611	70,326	28,548	2,142,328	3,799,997			2,029
$13,000 under $14,000	2,263,833	3,211,980	1,163,335	2,218,307	1,151,077	65,769	32,258	2,158,740	4,170,926	6,313	1,845	5,137
$14,000 under $15,000	2,069,827	3,234,478	1,136,205	2,040,306	1,104,742	61,078	31,462	1,980,152	4,149,419			
$15,000 under $20,000	7,676,479	15,347,992	4,748,331	7,603,338	4,577,852	279,311	170,479	7,282,048	18,819,577	4,461	2,855	67,519
$20,000 under $25,000	3,627,600	10,577,945	2,671,046	3,577,412	2,539,300	163,821	131,746	3,403,080	12,211,424	3,680	3,783	63,430
$25,000 under $30,000	1,551,201	6,088,341	1,467,802	1,514,576	1,337,943	122,311	129,859	1,391,695	6,612,513	4,371	5,408	35,419
$30,000 under $50,000	1,346,677	8,271,610	1,908,049	1,272,652	1,540,464	245,996	367,585	1,040,815	7,380,272	5,230	15,570	56,047
$50,000 under $100,000	273,192	4,275,610	957,434	229,982	567,742	123,080	389,692	129,940	2,178,610	3,382	21,541	12,981
$100,000 under $200,000	44,871	1,859,085	367,209	32,077	163,209	28,946	203,999	13,119	550,494	1,245	31,963	2,972
$200,000 under $500,000	8,148	848,728	161,976	5,002	58,772	6,270	103,204	1,262	107,718	31	5,508	593
$500,000 under $1,000,000	955	247,675	47,515	570	14,237	788	33,278	87	11,966	14	7,547	67
$1,000,000 or more	334	284,417	34,899	203	7,728	267	27,171	27	7,639			21
Total nontaxable returns	17,291,745	124,284	4,909,062	17,124,886	4,704,966	391,280	204,096	16,059,030	3,526,551	7,018	3,169	16,045
All returns, summary :												
Under $5,000	20,916,651	1,085,208	4,623,817	20,702,140	4,491,028	395,636	132,791	19,683,984	4,611,504	4,774	1,860	7,923
$5,000 under $10,000	16,513,362	9,079,850	6,278,537	16,076,925	6,066,428	704,954	212,109	15,286,761	14,094,773	11,287	2,387	6,600
$10,000 under $15,000	11,761,926	14,904,893	5,810,361	11,548,087	5,635,500	379,340	174,862	11,176,807	19,595,930	7,142	3,077	12,779
$15,000 or more	14,633,249	47,820,650	12,651,230	14,333,272	11,059,916	989,522	1,591,314	13,337,127	48,073,411	22,488	94,483	241,902

Footnotes at end of table.

Table 3.10—Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment—Continued											
	Income tax withheld and no estimated tax payments—Continued						Income tax withheld and estimated tax payments					
	Earned income credit, refundable portion		Refund		Credit on 1976 tax		Number of returns	Income tax withheld	Estimated tax payments	Payment with request for extension of filing time		Total other payments[2]
	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	**3,799,278**	**813,253**	**59,397,937**	**25,660,734**	**181,354**	**106,993**	**1,446,006**	**3,733,987**	**4,180,234**	**23,012**	**150,976**	**27,491**
No adjusted gross income	21,492	3,201	141,178	136,653	2,192	1,730	9,910	12,266	23,534			
$1 under $1,000	186,594	11,243	4,038,806	205,310	2,467	333	8,082	1,192	2,964			
$1,000 under $2,000	357,572	53,654	4,598,888	632,661	6,333	658	13,177	1,632	2,680	2,347	250	405
$2,000 under $3,000	493,487	120,067	4,088,570	996,369	6,363	1,353	22,091	3,411	6,066			
$3,000 under $4,000	594,705	196,520	3,419,867	1,078,697	10,312	3,699	31,940	6,002	20,009			
$4,000 under $5,000	742,843	217,474	3,373,211	1,169,845	6,960	2,160	32,606	6,805	12,664			
$5,000 under $6,000	838,125	154,974	3,622,314	1,352,317	3,246	2,210	53,880	16,034	22,717			
$6,000 under $7,000	423,424	50,092	3,193,858	1,196,446	9,940	1,834	62,262	19,020	34,453			
$7,000 under $8,000	141,036	6,028	2,991,316	1,122,490	7,628	1,710	67,879	27,285	35,927			
$8,000 under $9,000			2,836,499	1,107,084	11,778	2,579	64,020	31,209	43,117	2,188	1,629	962
$9,000 under $10,000			2,624,838	1,061,624	7,450	1,334	48,250	25,455	41,995			
$10,000 under $11,000			2,481,646	1,062,443	9,690	5,404	51,683	38,462	42,771			
$11,000 under $12,000			2,342,405	1,071,370	4,269	1,523	52,928	47,242	42,865			
$12,000 under $13,000			2,165,515	1,065,806	5,313	1,669	56,996	55,051	52,819			
$13,000 under $14,000			2,160,346	1,165,596	5,053	2,294	60,569	69,850	58,968			
$14,000 under $15,000			1,992,784	1,111,670	8,419	4,062	44,555	58,583	51,457	—	—	117
$15,000 under $20,000	not applicable		7,325,385	4,550,995	20,804	8,875	226,246	361,931	302,724	3,049	5,562	455
$20,000 under $25,000			3,411,595	2,490,880	15,625	6,114	137,700	317,985	259,223			897
$25,000 under $30,000			1,390,322	1,265,084	11,623	9,613	94,428	266,366	239,250	1,658	3,863	1,503
$30,000 under $50,000			1,037,083	1,342,213	17,199	18,714	192,701	857,515	772,258	7,134	16,411	6,681
$50,000 under $100,000			127,815	380,219	7,006	18,291	88,787	869,386	949,191	4,218	25,532	8,848
$100,000 under $200,000			12,412	76,949	1,415	7,542	20,452	441,627	587,497	1,662	25,995	5,243
$200,000 under $500,000			1,170	14,381	240	2,704	4,256	157,828	352,366	599	29,358	2,027
$500,000 under $1,000,000			84	2,615	24	341	468	25,060	106,925	108	17,886	197
$1,000,000 or more			30	1,017	5	47	160	16,790	115,794	49	24,490	98
Taxable returns, total			**43,363,523**	**21,346,181**	**136,197**	**90,432**	**1,296,373**	**3,669,383**	**4,067,548**	**20,080**	**149,384**	**26,653**
No adjusted gross income			222	2,048	25	146	174	1,381	3,901			
$1 under $1,000			—	—	—	—						
$1,000 under $2,000			15,422	1,393	—	—	8,307	1,669	1,751			
$2,000 under $3,000			1,168,267	286,249	—	—						
$3,000 under $4,000			2,253,593	571,765	1,779	691	7,571	741	5,080			
$4,000 under $5,000			2,341,535	621,135	2,732	997	16,008	3,768	5,493			
$5,000 under $6,000			2,640,859	767,040	729	354	32,083	10,672	10,436	857	654	633
$6,000 under $7,000			2,667,756	891,992	4,649	745	50,627	16,135	27,663			
$7,000 under $8,000			2,780,260	986,029	6,946	1,401	59,794	23,518	30,958			
$8,000 under $9,000			2,700,128	1,011,017	9,583	2,227	59,022	29,585	41,303			
$9,000 under $10,000			2,545,902	994,768	7,350	1,286	46,282	23,979	40,687			
$10,000 under $11,000	not applicable		2,436,586	1,017,153	8,931	5,271	49,647	37,283	38,714			
$11,000 under $12,000			2,308,091	1,024,986	4,156	1,355	50,205	44,982	40,823			
$12,000 under $13,000			2,139,494	1,030,555	4,914	1,123	55,210	53,075	51,935			
$13,000 under $14,000			2,155,565	1,125,126	4,794	2,035	58,878	67,627	57,266			
$14,000 under $15,000			1,976,525	1,079,456	7,850	3,762	44,179	57,906	51,158	3,817	5,303	1,652
$15,000 under $20,000			7,273,724	4,446,713	19,192	8,112	222,415	358,081	295,630			
$20,000 under $25,000			3,397,862	2,449,627	15,518	5,961	136,834	316,837	256,568			
$25,000 under $30,000			1,387,414	1,255,142	11,393	8,457	93,951	264,645	237,299	1,658	3,863	1,505
$30,000 under $50,000			1,033,276	1,325,417	17,122	17,991	191,929	853,196	767,999	7,134	16,411	6,640
$50,000 under $100,000			126,635	368,284	6,863	17,935	88,075	864,598	944,204	4,198	25,432	8,741
$100,000 under $200,000			12,191	74,211	1,410	7,518	20,349	440,856	585,647	1,662	25,995	5,215
$200,000 under $500,000			1,119	13,170	261	3,065	4,213	157,160	350,676	597	29,350	2,013
$500,000 under $1,000,000			72	2,208			620	41,689	222,357	108	17,886	196
$1,000,000 or more			25	697						49	24,490	97
Total nontaxable returns	**3,799,278**	**813,253**	**16,034,414**	**4,314,553**	**45,157**	**16,565**	**149,633**	**64,602**	**112,687**	**2,932**	**1,593**	**837**
All returns, summary												
Under $5,000	2,396,693	602,158	19,660,520	4,219,535	34,627	10,135	117,806	31,309	67,918	2,350	295	491
$5,000 under $10,000	1,402,585	211,094	15,268,825	5,839,961	40,042	9,668	296,291	119,002	178,208	(*)	(*)	402
$10,000 under $15,000	not applicable		11,162,696	5,476,885	32,744	14,952	266,731	269,187	248,879	(*)	(*)	590
$15,000 or more			13,305,896	10,124,354	73,941	72,241	765,178	3,314,488	3,685,229	18,477	149,096	26,006

Footnotes at end of table.

Table 3.10—Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment—Continued							
	Income tax withheld and estimated tax payments—Continued						Estimated tax payments and no income tax withheld	
	Earned income credit, refundable portion		Refund		Credit on 1976 tax		Number of returns	Estimated tax payments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total[1]	42,284	8,690	1,100,630	885,553	801,938	653,484	2,280,653	6,279,818
No adjusted gross income	701	128	8,098	23,806	3,780	10,132	45,892	66,201
$1 under $1,000	5,157	622	7,804	3,365	1,381	792	21,855	11,891
$1,000 under $2,000			12,618	4,016	1,368	690	55,042	24,989
$2,000 under $3,000	2,472	393	17,481	7,058	7,220	1,949	86,652	41,065
$3,000 under $4,000	11,844	3,547	30,580	24,054	9,587	3,906	155,678	58,461
$4,000 under $5,000	9,084	1,425	27,529	11,239	13,791	4,769	219,709	89,422
$5,000 under $6,000	11,218	2,494	46,679	23,033	16,354	5,962	235,980	130,728
$6,000 under $7,000	1,808	81	41,074	18,191	33,682	11,061	191,175	120,484
$7,000 under $8,000			49,923	21,698	30,101	9,754	168,891	148,138
$8,000 under $9,000			44,388	19,122	30,481	8,643	157,752	177,034
$9,000 under $10,000			32,117	16,428	29,949	10,970	104,473	144,035
$10,000 under $11,000			40,230	17,308	22,289	13,398	87,165	133,593
$11,000 under $12,000			38,499	15,680	28,367	12,087	77,693	128,512
$12,000 under $13,000			44,061	23,732	26,288	12,143	54,406	108,432
$13,000 under $14,000			42,415	19,355	27,764	13,367	47,373	97,199
$14,000 under $15,000	not applicable		33,105	17,128	24,251	13,111	47,467	108,182
$15,000 under $20,000			186,622	86,062	132,117	69,424	177,450	561,946
$20,000 under $25,000			109,170	64,786	80,302	57,114	90,818	393,609
$25,000 under $30,000			73,508	60,894	56,035	48,892	67,061	397,980
$30,000 under $50,000			143,405	155,872	135,131	154,678	117,371	1,068,269
$50,000 under $100,000			58,124	146,791	68,232	193,938	55,844	1,135,643
$100,000 under $200,000			10,909	64,731	17,248	112,498	11,541	567,278
$200,000 under $500,000			1,986	29,553	3,687	57,284	2,708	325,426
$500,000 under $1,000,000			225	8,187	400	16,181	413	116,617
$1,000,000 or more			81	3,464	133	12,741	146	124,704
Taxable returns, total			967,835	760,959	744,108	607,442	1,793,905	5,899,446
No adjusted gross income			147	2,432	125	1,741	179	3,518
$1 under $1,000								
$1,000 under $2,000			6,170	2,216			20,379	7,806
$2,000 under $3,000					10,375	2,787		
$3,000 under $4,000			7,117	4,849			81,243	27,689
$4,000 under $5,000			11,918	3,456			163,110	81,284
$5,000 under $6,000			26,802	8,576	9,211	1,750	176,286	96,496
$6,000 under $7,000			31,288	14,603	26,363	7,093	163,750	101,967
$7,000 under $8,000			43,067	17,290	25,540	7,806	150,870	132,410
$8,000 under $9,000			39,909	17,094	26,750	8,216	145,080	164,026
$9,000 under $10,000			30,377	14,878	28,526	10,579	92,459	129,786
$10,000 under $11,000	not applicable		38,758	15,179	20,969	11,199	82,027	121,980
$11,000 under $12,000			36,395	13,183	27,429	11,508	73,478	123,127
$12,000 under $13,000			42,503	22,645	26,753	10,419	50,307	101,272
$13,000 under $14,000			41,034	16,912	27,437	12,495	45,666	95,066
$14,000 under $15,000			32,729	16,297	24,135	13,038	45,467	105,069
$15,000 under $20,000			184,648	78,672	129,186	66,818	169,402	539,405
$20,000 under $25,000			108,532	63,316	79,517	54,905	86,207	388,702
$25,000 under $30,000			73,037	57,525	55,910	48,643	65,373	390,698
$30,000 under $50,000			142,689	149,657	134,726	153,453	113,351	1,056,244
$50,000 under $100,000			57,635	141,023	67,764	190,039	54,743	1,126,973
$100,000 under $200,000			10,829	62,968	17,203	111,623	11,327	563,804
$200,000 under $500,000			1,951	27,889	3,660	56,600	2,644	324,049
$500,000 under $1,000,000			219	7,835	397	16,054	547	239,675
$1,000,000 or more			81	3,464	132	12,696		
Total nontaxable returns	42,284	8,690	132,795	124,593	57,830	46,045	486,648	380,376
All returns, summary								
Under $5,000	29,258	6,115	104,110	73,539	37,127	22,239	584,828	292,028
$5,000 under $10,000	13,026	2,575	214,180	98,472	140,567	46,390	858,271	720,399
$10,000 under $15,000	not applicable		198,310	93,203	130,959	64,107	314,104	575,919
$15,000 or more			584,030	620,340	493,285	720,750	523,350	4,691,473

Footnotes at end of table.

Table 3.10—Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment—Continued								
	Estimated tax payments and no income tax withheld—Continued								
	Payment with request for extension of filing time		Total other payments[2]	Earned income credit, refundable portion		Refund		Credit on 1976 tax	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	**33,260**	**166,640**	**7,697**	**49,315**	**3,878**	**1,555,997**	**613,346**	**1,468,984**	**1,144,881**
No adjusted gross income	600	926	398	1,144	51	30,085	36,307	25,936	26,046
$1 under $1,000				4,472	82	18,346	5,934	11,404	5,573
$1,000 under $2,000				7,221	731	43,624	13,253	29,846	8,881
$2,000 under $3,000	2,563	1,184	436	8,873	912	65,403	17,102	52,424	15,706
$3,000 under $4,000				14,689	1,018	117,752	22,714	75,097	17,907
$4,000 under $5,000						136,945	26,574	120,388	24,977
$5,000 under $6,000	3,244	687	190	12,916	1,084				
$6,000 under $7,000						158,096	32,313	127,229	34,449
$7,000 under $8,000				—	—	111,320	20,001	118,949	24,622
$8,000 under $9,000	4,473	2,842	245	—	—	100,687	21,718	106,722	33,752
$9,000 under $10,000						93,889	21,966	95,817	38,415
						60,858	20,640	70,589	25,825
$10,000 under $11,000	2,171	1,520	548						
$11,000 under $12,000						53,968	16,965	57,075	24,633
$12,000 under $13,000						44,230	15,178	53,595	19,175
$13,000 under $14,000						29,029	11,751	40,016	18,422
$14,000 under $15,000						22,822	9,968	33,912	17,879
	4,892	5,695	1,051			33,004	10,376	29,736	15,192
$15,000 under $20,000				not applicable		149,904	61,326	136,339	102,789
$20,000 under $25,000	1,286	2,607	391			72,849	29,388	70,484	72,001
$25,000 under $30,000	1,704	3,521	201			55,402	27,814	56,067	77,780
$30,000 under $50,000	6,165	22,413	763			100,147	74,690	94,972	197,439
$50,000 under $100,000	4,307	41,920	1,137			46,149	63,242	49,077	183,520
$100,000 under $200,000	1,359	28,117	768			9,153	27,576	10,394	85,694
$200,000 under $500,000	403	22,287	1,146			1,958	17,919	2,409	44,491
$500,000 under $1,000,000	78	12,004	42			282	5,100	375	17,147
$1,000,000 or more	35	20,917	581			95	3,531	132	14,544
Taxable returns, total	**28,176**	**162,963**	**6,197**			**1,187,330**	**435,944**	**1,193,381**	**1,005,520**
No adjusted gross income						99	1,697	129	468
$1 under $1,000									
$1,000 under $2,000						12,990	1,802	14,039	2,328
$2,000 under $3,000	542	582	40						
$3,000 under $4,000						63,954	9,974	34,005	5,473
$4,000 under $5,000						90,573	11,481	93,466	16,032
$5,000 under $6,000						116,833	20,423	87,776	18,142
$6,000 under $7,000						92,152	16,063	102,030	17,284
$7,000 under $8,000	5,587	1,920	71			90,573	11,481	93,466	16,032
$8,000 under $9,000						86,101	15,004	96,168	29,882
$9,000 under $10,000						85,157	18,399	89,372	30,055
						2,728	15,797	62,519	20,729
$10,000 under $11,000	2,709	1,873	296			49,362	10,551	54,080	22,023
$11,000 under $12,000						41,222	12,832	50,638	17,588
$12,000 under $13,000				not applicable		25,065	7,410	38,239	16,848
$13,000 under $14,000						21,387	8,949	33,310	17,627
$14,000 under $15,000	4,077	4,908	934			31,048	8,987	29,068	14,655
$15,000 under $20,000						142,355	51,634	129,848	95,087
$20,000 under $25,000	1,282	2,599	351			69,539	26,059	68,472	70,692
$25,000 under $30,000	1,704	3,521	165			53,943	25,267	54,877	74,526
$30,000 under $50,000	6,154	22,391	731			96,215	65,925	93,888	195,414
$50,000 under $100,000	4,250	41,889	1,094			45,343	57,414	48,323	181,153
$100,000 under $200,000	1,359	28,117	764			8,983	25,332	10,277	84,534
$200,000 under $500,000	477	34,246	1,134			1,912	17,265	2,362	43,774
$500,000 under $1,000,000			41			276	4,148	365	16,772
$1,000,000 or more	35	20,917	581			93	3,531	130	14,434
Total nontaxable returns	**5,104**	**3,679**	**1,701**	**49,315**	**3,878**	**368,667**	**177,401**	**275,603**	**139,340**
All returns, summary:									
Under $5,000	3,993	2,323	985	46,941	3,333	412,155	121,884	315,095	99,091
$5,000 under $10,000	7,533	4,167	773	(*)	(*)	524,850	116,638	519,306	155,064
$10,000 under $15,000	2,548	1,703	366	not applicable		183,053	64,237	214,334	95,301
$15,000 or more	19,206	158,448	5,774			435,939	310,587	420,249	795,405

Footnotes at end of table.

Table 3.10—Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment—Continued									
	Neither income tax withheld nor estimated tax payment									
	Number of returns	Payment with request for extension of filing time		Total other payments[2]	Earned income credit, refundable portion		Refund		Credit on 1976 tax	
		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	813,960	32,285	51,107	23,017	443,216	60,927	605,860	93,237	17,176	5,734
No adjusted gross income	91,468	4,277	6,161	8,530	17,684	1,124	90,902	16,675	927	342
$1 under $1,000	83,721			1,801	65,999	2,814	63,352	4,460		
$1,000 under $2,000	88,455	8,900	2,229	2,140	76,408	6,818	87,782	8,439	8,100	841
$2,000 under $3,000	88,050			3,165	76,139	11,683	87,094	14,615		
$3,000 under $4,000	110,538			2,115	96,171	16,752	109,235	18,941		
$4,000 under $5,000	67,801			1,385	57,999	11,684	66,990	12,938	1,760	143
$5,000 under $6,000	45,963	6,553	4,139	630	38,614	9,045	45,631	9,480		
$6,000 under $7,000	11,890			284	14,204	1,007	11,580	864	2,755	854
$7,000 under $8,000	9,025						8,756	637		
$8,000 under $9,000										
$9,000 under $10,000				815						
$10,000 under $11,000	9,308	6,169	7,045				7,131	1,352	3,627	636
$11,000 under $12,000										
$12,000 under $13,000										
$13,000 under $14,000										
$14,000 under $15,000										
$15,000 under $20,000	3,784	2,920	6,410	483	not applicable		3,644	1,447	(*)	(*)
$20,000 under $25,000	1,502	1,226	3,324	271			1,497	303	329	197
$25,000 under $30,000	1,077	1,055	1,893				1,075	83	398	964
$30,000 under $50,000	848	567	4,151	40			546	489	132	567
$50,000 under $100,000	580	475	7,016	48			515	1,050	84	453
$100,000 under $200,000	96	85	2,584				94	745	64	257
$200,000 under $500,000	35	30	2,501	1,310			26	456	19	
$500,000 under $1,000,000	6	4	752				5	47		
$1,000,000 or more	5	4	892				5	36		
Taxable returns, total	17,516	16,580	37,049	1,551			16,850	4,818	4,499	3,596
No adjusted gross income	25	21	326				24	78		
$1 under $1,000	—	—	—							
$1,000 under $2,000										
$2,000 under $3,000				58						
$3,000 under $4,000										
$4,000 under $5,000	7,064	6,500	2,931				7,200	622	1,261	408
$5,000 under $6,000										
$6,000 under $7,000				—						
$7,000 under $8,000				—						
$8,000 under $9,000				—						
$9,000 under $10,000				—						
$10,000 under $11,000	5,033	5,004	5,694		not applicable		7,023	1,099	2,316	882
$11,000 under $12,000										
$12,000 under $13,000				650						
$13,000 under $14,000										
$14,000 under $15,000										
$15,000 under $20,000	2,614	2,544	6,082				1,661	306	445	422
$20,000 under $25,000	1,479	1,221	3,317	234						
$25,000 under $30,000	182	179	906				472	465	260	728
$30,000 under $50,000	572	565	4,148				369	1,020	130	568
$50,000 under $100,000	434	433	6,969							
$100,000 under $200,000	76	76	2,532	1,194			74	698	56	323
$200,000 under $500,000	29	29	2,500				20	448		
$500,000 under $1,000,000	4	4	752	—			7	82	16	257
$1,000,000 or more	4	4	892	—						
Total nontaxable returns	596,434	15,705	14,056	21,469	443,216	60,927	589,010	88,419	12,690	2,146
All returns, summary										
Under $5,000	530,033	14,205	10,772	19,137	390,400	50,874	525,355	76,068	8,787	1,326
$5,000 under $10,000	72,039	8,825	6,216	1,104	52,818	10,052	69,070	11,357	5,039	987
$10,000 under $15,000	4,284	3,152	4,676	650	not	applicable	4,028	1,175	1,303	503
$15,000 or more	7,594	6,303	29,441	2,128			7,407	4,836	2,047	2,918

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

[2]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences social security taxes on tip income tax from recomputing prior-year work incentive (WIN) credit, tax on premature distributions from an individual retirement account, tax on excess contributions to an IRA account, and total other taxes, minus the earned income credit to the extent it does not exceed the taxes specified.

[3]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and the "throwback tax credit" (based on tax payments made by estates and trusts of which the taxpayer is a beneficiary).

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

Table 3.11—Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total returns with tax due at time of filing							Returns by type of taxpayment									
								Income tax withheld and no estimated tax payments									
			Tax due at time of filing							Payment with request for extension of filing time				Tax due at time of filing				
	Number of returns	Total tax liability[1]	Total	Tax paid with return		Balance due after remittance[2]		Number of returns	Income tax withheld			Total other payments[3]	Total	Tax paid with return		Balance due after remittance[2]	
				Number of returns	Amount	Number of returns	Amount			Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	**15,842,400**	**54,931,568**	**14,208,747**	**14,437,930**	**12,981,949**	**2,410,449**	**1,226,797**	**9,238,515**	**23,379,649**	**38,271**	**75,360**	**75,838**	**4,942,712**	**8,267,597**	**4,402,126**	**1,523,682**	**540,581**
No adjusted gross income	39,483	26,064	20,643	35,450	16,702	4,373	3,941	3,257	1,367	22	423	157	4,241	2,743	3,178	546	1,062
$1 under $1,000	90,417	6,758	6,146	80,054	5,081	11,102	1,065	2,382	39	—	—	—	119	9,203	530	5,311	305
$1,000 under $2,000	191,298	20,998	19,206	173,281	17,019	22,166	2,187	11,313	270	—	—		716				
$2,000 under $3,000	285,577	36,782	30,978	252,854	25,908	38,493	5,070	39,131	2,186	—	—	337	2,612	31,902	2,354	7,502	257
$3,000 under $4,000	464,294	72,006	57,019	404,962	46,914	78,100	10,105	92,956	9,045	—	—		7,280	75,896	6,001	21,111	1,279
$4,000 under $5,000	620,986	159,520	106,708	546,387	88,956	123,544	17,751	188,897	36,431	—	—		22,186	153,874	18,013	43,392	4,173
$5,000 under $6,000	666,181	257,475	143,673	576,920	116,245	123,657	27,428	242,086	72,069			120	34,130	194,002	25,821	59,605	8,309
$6,000 under $7,000	661,121	333,501	164,990	583,662	140,320	139,993	24,669	285,541	107,038	5,659	833	684	49,656	232,135	38,735	72,640	10,921
$7,000 under $8,000	583,475	408,409	175,517	502,570	141,892	140,961	33,625	288,558	158,742				52,313	229,170	40,210	88,742	12,103
$8,000 under $9,000	637,681	538,134	210,347	570,884	174,511	107,242	35,836	312,109	194,644			999	67,381	269,423	55,321	57,872	12,060
$9,000 under $10,000	677,053	687,160	234,466	588,543	196,937	141,096	37,529	366,762	292,331			379	79,769	302,426	62,782	82,435	16,987
$10,000 under $11,000	651,935	789,987	244,241	571,640	205,080	116,971	39,161	394,929	384,409	4,425	1,233	428	92,924	334,082	74,259	82,167	18,664
$11,000 under $12,000	638,807	872,181	253,250	552,823	213,521	130,125	39,729	415,422	453,000			573	107,838	347,042	88,337	92,913	19,499
$12,000 under $13,000	666,212	1,032,966	264,510	591,156	216,640	112,576	47,871	471,326	598,604	3,316	1,796	392	129,686	413,576	106,658	82,446	23,027
$13,000 under $14,000	631,218	1,088,756	272,956	558,027	237,321	112,925	35,635	452,329	637,698			948	125,399	388,292	105,150	89,238	20,249
$14,000 under $15,000	592,598	1,129,536	258,912	534,625	227,219	106,824	31,693	432,927	670,403			1,207	131,867	384,722	111,607	85,833	20,260
$15,000 under $20,000	2,591,833	6,350,710	1,274,961	2,377,862	1,123,984	369,453	150,977	1,924,018	3,994,992	3,270	1,915	6,202	637,587	1,745,743	558,666	293,148	78,921
$20,000 under $25,000	1,944,713	6,788,980	1,227,579	1,841,654	1,120,793	205,113	106,786	1,477,498	4,415,610	5,133	2,448	9,518	639,157	1,392,438	577,356	162,590	61,800
$25,000 under $30,000	1,183,692	5,545,402	994,783	1,139,366	921,653	119,245	72,931	852,817	3,372,215	3,622	2,598	11,335	515,032	817,705	477,751	85,847	37,281
$30,000 under $50,000	1,389,647	10,418,466	2,543,282	1,340,472	2,343,240	143,377	200,042	771,411	4,454,942	7,247	12,977	19,264	918,253	738,901	835,697	85,182	82,557
$50,000 under $100,000	503,665	9,323,743	2,656,150	487,598	2,487,379	51,822	168,771	179,780	2,372,147	4,170	20,096	15,461	740,993	172,430	675,216	22,227	65,777
$100,000 under $200,000	106,677	5,034,648	1,503,335	103,811	1,421,360	9,160	81,975	29,201	895,367	1,080	12,789	6,020	360,460	28,162	328,487	2,777	31,973
$200,000 under $500,000	20,776	2,479,529	836,701	20,316	802,222	1,662	34,479	3,535	211,139	289	11,903	1,562	144,492	3,410	134,358	320	10,133
$500,000 under $1,000,000	2,284	719,093	285,350	2,231	274,472	188	10,878	265	28,595	31	3,289	197	40,027	253	37,045	36	2,982
$1,000,000 or more	777	810,764	423,044	762	416,380	61	6,663	65	16,366	7	3,060	55	38,596	65	38,594	4	2
Taxable returns, total	**14,901,408**	**54,645,861**	**13,980,263**	**13,621,443**	**12,789,565**	**2,252,161**	**1,190,695**	**9,107,277**	**23,364,766**	**37,209**	**75,000**	**73,308**	**4,910,910**	**8,160,975**	**4,375,333**	**1,492,844**	**535,573**
No adjusted gross income	1,083	11,077	8,250	904	6,590	222	1,660	280	848			39	2,727	233	2,243	72	484
$1 under $1,000				—	—							—		—	—		
$1,000 under $2,000	32,086	3,128	2,728	29,719	2,485	19,139	1,993	24,952	1,342			—	1,630	20,491	1,397	22,211	1,275
$2,000 under $3,000	124,251	12,005	9,475	111,807	7,724					2,292	877	—					
$3,000 under $4,000	361,481	50,418	38,760	318,072	32,097	59,521	6,663	60,200	8,277			—	6,062	56,502	5,019		
$4,000 under $5,000	556,935	145,841	95,823	495,551	81,033	105,261	14,790	180,739	35,932				20,718	148,703	16,901	39,873	3,817
$5,000 under $6,000	585,325	235,217	127,140	512,118	103,796	103,502	23,344	224,984	70,827				32,237	180,962	24,430	54,861	7,807
$6,000 under $7,000	594,303	307,836	145,036	528,592	125,502	120,615	19,533	269,172	105,665			634	46,531	218,102	36,239	68,721	10,292
$7,000 under $8,000	546,197	389,783	160,796	470,891	130,260	131,238	30,538	281,829	158,020				49,991	223,547	38,512	86,734	11,479
$8,000 under $9,000	606,148	519,175	195,576	543,683	161,902	102,481	33,674	302,791	193,434	7,011	1,511	457	64,936	261,717	53,342	56,170	11,594
$9,000 under $10,000	656,038	674,110	225,217	569,613	189,206	138,623	36,011	357,871	290,475			341	77,399	293,847	60,565	82,119	16,833
$10,000 under $11,000	633,251	775,930	233,706	553,565	194,940	116,037	38,766	388,612	383,338				90,026	328,075	71,516	81,857	18,510
$11,000 under $12,000	628,131	863,421	245,939	544,293	208,350	127,312	37,589	412,920	452,353			428	106,586	344,847	87,368	92,249	19,218
$12,000 under $13,000	658,138	1,025,415	256,870	583,164	211,071	112,232	47,599	470,339	598,285	3,316	1,796	391	129,314	412,593	106,291	82,410	23,023
$13,000 under $14,000	622,424	1,079,650	265,877	549,896	230,350	112,162	35,527	450,072	637,391			886	123,557	386,426	103,352	88,847	20,205
$14,000 under $15,000	584,999	1,122,261	253,521	527,513	222,084	106,433	31,436	430,403	669,990			1,023	130,061	382,198	109,800	85,633	20,260
$15,000 under $20,000	2,572,179	6,329,514	1,258,826	2,359,064	1,108,922	367,414	149,905	1,919,853	3,994,149	3,011	1,656	5,902	634,996	1,741,578	556,148	292,434	78,848
$20,000 under $25,000	1,938,080	6,780,655	1,220,428	1,835,177	1,113,698	204,953	106,730	1,477,411	4,415,554	5,133	2,448	9,507	639,108	1,392,353	577,308	162,588	61,800
$25,000 under $30,000	1,180,459	5,540,832	991,446	1,136,247	918,840	118,902	72,605	851,732	3,371,310	3,622	2,598	11,302	513,855	816,620	478,831	85,619	37,024
$30,000 under $50,000	1,386,536	10,413,974	2,540,098	1,337,479	2,340,402	143,239	199,696	770,353	4,454,262	7,247	12,977	19,106	917,093	737,842	834,855	85,083	82,238
$50,000 under $100,000	502,937	9,321,706	2,654,614	486,961	2,485,969	51,785	168,645	179,700	2,371,848	4,170	20,096	15,458	740,510	172,350	674,733	22,227	65,777
$100,000 under $200,000	106,604	5,034,549	1,503,253	103,738	1,421,279	9,160	81,975	29,201	895,367	1,080	12,789	6,020	360,460	28,162	328,487	2,777	31,973
$200,000 under $500,000	20,766	2,479,521	836,694	20,306	802,215	1,662	34,479	3,798	239,733	289	11,903	1,562	164,517	3,662	171,402	355	13,114
$500,000 under $1,000,000	3,057	1,529,843	708,390	2,990	690,850	248	17,539	65	16,366	31	3,289	197	38,596	65	38,594	4	2
$1,000,000 or more										7	3,060	55					
Total nontaxable returns	**940,992**	**285,708**	**228,484**	**816,487**	**192,385**	**158,288**	**36,098**	**131,238**	**14,885**	(*)	(*)	**2,529**	**31,803**	**106,622**	**26,793**	**30,838**	**5,010**
All returns, summary:																	
Under $5,000	1,692,055	322,128	240,700	1,492,988	200,581	277,778	40,119	337,936	49,338	22	423	494	37,154	273,618	30,077	77,862	7,077
$5,000 under $10,000	3,225,511	2,224,679	928,994	2,822,599	769,906	652,969	159,088	1,495,056	824,824	8,346	1,144	2,181	283,249	1,227,156	222,869	361,294	60,380
$10,000 under $15,000	3,180,770	4,913,427	1,293,869	2,808,271	1,099,781	579,521	194,088	2,166,933	2,744,115	5,623	3,069	3,547	587,711	1,867,716	486,011	432,397	101,700
$15,000 or more	7,744,064	47,471,335	11,745,184	7,314,072	10,911,683	900,181	833,501	5,238,590	19,761,372	24,280	70,724	69,615	4,034,596	4,899,107	3,663,169	652,129	371,427

Footnotes at end of table.

Table 3.11—Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns by type of taxpayment—Continued															
	Income tax withheld and estimated tax payments						Tax due at time of filing					Estimated tax payments and no income tax withheld				
	Number of returns	Income tax withheld	Estimated tax payments	Payment with request for extension of filing time		Total other payments[1]	Total	Tax paid with return		Balance due after remittance[2]		Number of returns	Estimated tax payments	Payment with request for extension of filing time		Total other payments[1]
				Number of returns	Amount			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	1,586,337	4,829,251	5,054,347	14,563	80,728	29,239	3,037,931	1,538,510	2,931,669	138,863	106,260	2,135,855	7,020,891	17,851	74,317	5,118
No adjusted gross income	455	163	225				925	392	658			1,218	1,173			21
$1 under $1,000	—	—	—				—	—	—			11,288	1,151			—
$1,000 under $2,000	—	—	—				—	—	—							—
$2,000 under $3,000	7,577	503	995			64	796	7,267	784	2,287	1,025	15,967	2,721			
$3,000 under $4,000												24,952	4,117			
$4,000 under $5,000												59,673	13,816			
$5,000 under $6,000	15,164	1,941	3,746				1,813	14,905	1,744			109,456	33,294	1,719	467	228
$6,000 under $7,000	15,819	1,494	6,739				3,005	14,938	2,326			123,453	50,293			
$7,000 under $8,000	13,852	3,212	4,625	2,411	1,449		2,905	12,891	2,618	3,776	287	113,658	61,913			299
$8,000 under $9,000	48,367	9,928	21,785				11,651	44,677	10,974	6,524	677	150,950	98,169			
$9,000 under $10,000	38,774	16,735	16,536				9,226	36,961	8,193	5,050	1,034	160,646	124,215			167
$10,000 under $11,000	51,681	22,644	28,120			126	14,385	50,978	14,163	7,950	906	113,795	104,008			71
$11,000 under $12,000	44,636	19,503	34,308				12,759	42,050	12,075			106,755	109,779			
$12,000 under $13,000	51,164	33,608	34,017				15,748	49,396	14,382	6,142	1,366	82,175	98,654			
$13,000 under $14,000	47,063	33,862	37,404				16,215	45,115	15,850	9,278	365	75,259	102,073	3,567	2,424	
$14,000 under $15,000	53,228	46,202	44,628			160	21,584	50,734	20,561	5,276	1,022	70,105	103,811			295
$15,000 under $20,000	267,880	329,169	258,904			338	122,904	255,743	112,005	25,843	10,899	249,444	470,848			609
$20,000 under $25,000	216,447	386,972	288,581	2,706	5,588	1,196	139,294	210,826	132,050	15,771	7,245	168,735	438,739	1,060	999	230
$25,000 under $30,000	176,825	451,956	290,747	4,048	7,592	1,278	145,705	173,508	141,286	14,821	4,419	111,034	414,668	7,349	16,226	701
$30,000 under $50,000	315,524	1,151,007	904,501	3,585	15,377	3,915	482,029	310,790	475,904	23,737	16,125	219,804	1,288,953	2,864	15,977	1,341
$50,000 under $100,000	168,081	1,217,570	1,266,589			10,399	725,147	162,559	698,995	14,084	26,152	130,668	1,718,992			
$100,000 under $200,000	44,044	712,422	901,320	1,325	17,686	7,402	530,684	43,217	513,550	3,425	17,134	29,282	955,645	1,010	16,959	694
$200,000 under $500,000	10,162	312,389	558,489	403	14,761	3,513	372,863	10,004	363,357	767	9,506	6,467	513,958	245	12,177	307
$500,000 under $1,000,000	1,175	52,085	183,967	54	6,678	554	144,334	1,150	140,111	96	4,222	791	154,199	24	3,034	129
$1,000,000 or more	419	25,886	168,121	31	11,597	294	253,959	411	250,083	36	3,876	282	155,702	13	6,054	26
Taxable returns, total	1,577,333	4,828,419	5,051,545	14,553	80,703	29,227	3,035,920	1,530,630	2,930,451	137,052	105,468	2,067,437	6,998,851	17,850	74,317	4,715
No adjusted gross income	109	140	138				876	46	809			170	528			
$1 under $1,000	—	—	—				—	—	—			—	—			
$1,000 under $2,000	—	—	—				—	—	—			10,530	1,588			95
$2,000 under $3,000	—	—	—				—	—	—			16,061	2,672			
$3,000 under $4,000	5,868	466	705			133	688	5,868	688	1,391	438	52,736	12,065			
$4,000 under $5,000												100,346	30,643	2,061	586	
$5,000 under $6,000	12,411	1,582	3,314				1,278	12,152	1,209			116,051	47,908			
$6,000 under $7,000	14,172	1,339	6,370				2,325	13,647	2,222			109,888	60,161			293
$7,000 under $8,000	12,921	3,165	4,298				2,701	12,188	2,503	9,617	675	147,333	96,505			
$8,000 under $9,000	48,367	9,928	21,785				11,651	44,677	10,974	5,050	1,034	157,968	123,055			
$9,000 under $10,000	38,774	16,735	16,536				9,226	36,961	8,193			112,784	103,347			106
$10,000 under $11,000	50,718	22,617	27,304				14,321	50,015	14,099	7,950	906	106,154	109,527			
$11,000 under $12,000	44,636	19,503	34,308	2,401	1,424	102	12,759	42,050	12,075	6,142	1,366	81,128	97,903			93
$12,000 under $13,000	51,164	33,608	34,017				15,748	49,396	14,382	3,278	365	74,640	101,332			
$13,000 under $14,000	46,804	33,758	37,145				16,065	44,856	15,700	5,276	1,022	69,322	103,315	3,224	2,305	
$14,000 under $15,000	53,199	46,196	44,599			443	21,581	50,705	20,559							242
$15,000 under $20,000	267,564	329,117	258,739				122,712	255,655	111,929	25,611	10,783	247,324	468,399			473
$20,000 under $25,000	216,440	386,969	288,579	2,706	5,588	1,196	139,292	210,819	132,048	15,771	7,245	167,486	438,295	1,060	999	230
$25,000 under $30,000	176,825	451,956	290,747	4,048	7,592	1,278	145,705	173,508	141,286	14,821	4,419	110,771	414,566	7,349	16,226	699
$30,000 under $50,000	315,484	1,150,988	904,484			3,913	492,010	310,750	475,884	23,737	16,125	219,481	1,288,681			1,326
$50,000 under $100,000	166,077	1,217,570	1,266,580	3,585	15,377	10,399	725,142	162,555	698,990	14,084	26,152	130,537	1,718,870	2,864	15,977	
$100,000 under $200,000	44,044	712,422	901,320	1,325	17,686	7,402	530,684	43,217	513,550	3,425	17,134	29,270	955,634	1,010	16,959	694
$200,000 under $500,000	10,162	312,389	558,489	403	14,761	3,513	372,863	10,004	363,357	767	9,506	7,255	668,155	245	12,177	307
$500,000 under $1,000,000	1,175	52,085	183,967	54	6,678	554	144,334	1,150	140,111	96	4,222	282	155,702	24	3,034	129
$1,000,000 or more	419	25,886	168,121	31	11,597	294	253,959	411	250,083	36	3,876			13	6,054	26
Total nontaxable returns	9,004	832	2,804	(*)	(*)	(*)	2,011	7,880	1,218	(*)	(*)	68,418	22,038	(*)	(*)	404
All returns, summary:																
Under $5,000	8,032	667	1,221	(*)	(*)	143	1,721	7,659	1,443	(*)	(*)	113,096	22,977	2,452	738	40
$5,000 under $10,000	131,976	33,309	53,430	(*)	(*)		28,600	124,370	25,854	17,264	2,745	658,163	367,885			509
$10,000 under $15,000	247,772	155,818	178,477	(*)	(*)	208	80,691	238,273	77,031	22,646	3,659	448,089	518,325	15,399	73,579	274
$15,000 or more	1,198,557	4,639,457	4,821,219	13,121	80,287	28,888	2,926,919	1,168,208	2,827,341	98,580	99,577	916,507	6,111,705			4,295

Footnotes at end of table.

Table 3.11—Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns by type of taxpayment-Continued													
	Estimated tax payments and no income tax withheld					Neither income tax withheld nor estimated tax payments								
	Tax due at time of filing					Number of returns	Payment with request for extension of filing time		Total other payments[4]	Tax due at time of filing				
	Total	Tax paid with return		Balance due after remittance[3]			Number of returns	Amount		Total	Tax paid with return		Balance due after remittance[3]	
		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)	(46)	(47)
All returns, total	3,179,628	2,058,262	3,041,843	200,194	137,784	2,681,693	41,650	60,195	37,882	3,048,476	2,573,541	2,606,312	547,710	442,165
No adjusted gross income	1,680	1,194	1,512	71	168	34,553	141	701	1,119	13,798	31,121	11,354	3,693	2,444
$1 under $1,000	714	10,970	691	—	—	86,910			708	5,981	77,354	4,952	10,295	1,029
$1,000 under $2,000						169,824	4,143	451		17,822	155,808	15,926	17,346	1,896
$2,000 under $3,000	807	15,669	799	2,782	205	230,169			779	27,547	204,973	22,743	30,194	4,804
$3,000 under $4,000	3,065	23,555	2,890			342,954			836	46,357	302,079	37,707	55,320	8,650
$4,000 under $5,000	4,966	54,938	4,452	5,599	514	368,581			944	79,089	334,050	66,036	74,243	13,053
$5,000 under $6,000	14,385	103,140	13,590	7,173	785	299,475	4,420	1,158	1,541	93,345	264,873	75,090	56,302	18,255
$6,000 under $7,000	21,912	121,032	19,958	13,476	1,954	236,308			1,430	90,417	215,579	79,301	52,540	11,116
$7,000 under $8,000	22,460	110,508	21,193	9,379	1,267	167,407	5,512	2,753	1,931	97,839	150,001	77,872	39,084	19,968
$8,000 under $9,000	37,300	144,748	34,886	14,401	2,415	126,255			1,284	94,015	112,036	73,331	28,805	20,684
$9,000 under $10,000	46,684	154,899	44,235	21,268	2,449	110,871	1,366	825	1,643	98,787	94,257	81,728	32,343	17,059
$10,000 under $11,000	42,861	106,683	38,738	13,750	4,124	91,530	4,581	2,815	1,876	94,070	79,897	77,920	17,545	16,150
$11,000 under $12,000	41,266	100,152	37,080	14,009	4,188	71,994			1,326	91,388	63,578	76,029	18,762	15,360
$12,000 under $13,000	35,891	78,102	32,606	7,168	3,285	61,547	1,515	1,208	1,465	83,186	50,080	62,993	16,820	20,192
$13,000 under $14,000	40,156	74,022	39,647	7,031	509	56,567			1,968	91,186	50,598	78,674	13,378	14,512
$14,000 under $15,000	47,901	66,204	45,586	9,378	2,315	36,338	2,354	2,969	1,338	57,560	32,965	49,465	6,637	8,095
$15,000 under $20,000	185,401	242,188	178,014	21,295	7,387	150,491	4,584	4,968	5,345	328,069	134,188	275,299	29,169	53,770
$20,000 under $25,000	202,088	162,773	191,461	12,162	10,626	82,033	4,948	7,700	3,442	247,041	75,617	219,826	14,590	27,114
$25,000 under $30,000	154,120	108,153	146,190	10,492	7,930	43,016	1,360	1,105	1,742	179,926	40,000	156,825	8,065	23,301
$30,000 under $50,000	577,482	215,733	556,971	17,071	20,511	62,908	4,968	13,667	4,181	555,518	75,048	474,669	17,387	80,849
$50,000 under $100,000	775,394	127,642	740,903	11,166	34,490	27,136	1,424	11,382	2,264	414,616	24,967	372,265	4,445	42,352
$100,000 under $200,000	444,294	28,577	425,460	2,357	18,834	4,150	266	4,452	555	167,896	3,855	153,863	601	14,033
$200,000 under $500,000	261,345	6,344	252,737	461	8,608	612	55	2,475	156	58,001	558	51,770	114	6,231
$500,000 under $1,000,000	90,379	779	87,747	46	2,632	53	13	1,566	9	10,610	49	9,568	12	1,248
$1,000,000 or more	127,077	277	124,497	19	2,580	11				3,412	9	3,206		
Taxable returns, total	3,168,419	1,996,966	3,031,913	189,936	136,509	2,149,361	35,100	58,946	25,799	2,865,016	1,932,872	2,451,870	432,329	413,148
No adjusted gross income	1,233	163	1,080			524	36	617	34	3,414	462	2,658	78	756
$1 under $1,000	—	—	—			—	—	—	—	—	—	—	—	—
$1,000 under $2,000	616	10,232	611	762	206	23,662	—	—	—	2,160	23,345	2,080	14,152	1,756
$2,000 under $3,000						97,193	—	—	—	7,797	87,458	6,122		
$3,000 under $4,000	2,316	15,833	2,268			262,874	3,940	801	700	30,147	233,391	24,575	41,544	5,572
$4,000 under $5,000	4,402	50,120	4,127	9,810	944	319,938				70,252	293,206	59,554	62,234	10,698
$5,000 under $6,000	13,423	94,567	12,754			247,584	4,728	2,802	784	80,203	224,437	65,404	41,656	14,799
$6,000 under $7,000	20,851	114,200	19,034	11,258	1,816	194,908			401	75,329	182,643	58,007	39,657	7,322
$7,000 under $8,000	21,483	107,221	20,345	8,317	1,139	141,639			1,071	86,621	127,935	68,900	33,094	17,721
$8,000 under $9,000	36,507	141,696	34,309	13,476	2,199	107,657			570	82,482	95,593	63,277	26,311	19,205
$9,000 under $10,000	46,046	152,221	43,608	21,194	2,438	101,425	5,788	3,582	1,185	92,546	86,584	76,840	30,260	15,707
$10,000 under $11,000	42,511	105,672	38,393	13,716	4,118	81,137			1,184	86,848	69,803	70,932	16,955	15,916
$11,000 under $12,000	40,985	99,810	36,934	13,750	4,051	64,421	877	990	1,063	85,609	57,586	71,972	16,872	13,637
$12,000 under $13,000	35,510	77,055	32,225	7,168	3,285	55,507			904	78,098	44,120	58,173	16,512	19,925
$13,000 under $14,000	39,873	73,713	39,377	6,721	496	50,908	2,315	2,947	1,418	86,381	45,001	71,921	13,316	14,460
$14,000 under $15,000	47,665	65,680	45,353	9,115	2,312	32,075			599	54,214	28,930	46,372	6,409	7,842
$15,000 under $20,000	184,734	240,327	177,351	21,036	7,384	137,438	4,581	4,965	4,372	316,384	121,504	263,494	28,333	52,890
$20,000 under $25,000	200,570	161,524	189,944	12,162	10,626	76,743	4,918	7,691	2,930	241,458	70,481	214,399	14,432	27,059
$25,000 under $30,000	153,953	108,000	146,087	10,382	7,866	41,131	1,356	1,094	1,562	177,933	38,119	154,636	8,080	23,297
$30,000 under $50,000	577,376	215,415	556,866	17,066	20,510	81,218	4,804	13,591	4,099	553,619	73,372	472,796	17,353	80,823
$50,000 under $100,000	775,279	127,555	740,814	11,120	34,465	26,623	1,424	11,382	2,209	413,682	24,501	371,432	4,354	42,251
$100,000 under $200,000	444,286	28,565	425,453	2,357	18,834	4,089	266	4,452	549	167,823	3,794	153,789	601	14,033
$200,000 under $500,000	351,723	7,120	340,483	461	8,608	667	55	2,475	156	72,016	607	64,537	126	7,479
$500,000 under $1,000,000				46	2,632		12	1,557	9					
$1,000,000 or more	127,077	277	124,497	19	2,580									
Total nontaxable returns	11,210	61,316	9,933	10,258	1,277	732,332	6,550	1,249	12,087	183,460	640,669	154,441	115,381	29,018
All returns, summary:														
Under $5,000	11,231	106,326	10,343	6,452	888	1,232,991	7,770	1,806	4,387	190,594	1,105,385	158,718	191,091	31,876
$5,000 under $10,000	142,742	634,327	133,863	65,337	8,880	940,316	7,812	4,081	7,829	474,403	836,746	387,321	209,074	67,082
$10,000 under $15,000	208,076	425,163	193,658	51,336	14,418	317,976	8,450	6,992	7,974	417,391	277,119	343,081	73,142	74,310
$15,000 or more	2,817,580	892,466	2,703,982	75,069	113,598	390,410	17,618	47,316	17,694	1,966,089	354,291	1,717,191	74,403	248,898

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

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security, taxes on tip income, tax from recomputing prior-year work incentive (WIN) credit, tax on premature distributions from an individual retirement account, tax on excess contributions to an IRA account, and total other taxes, minus the earned income credit to the extent it does not exceed the taxes specified.

[3]Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They are billed for their full balance due.

[4]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and the throwback tax credit (based on taxpayments made by estates and trusts of which the taxpayer is a beneficiary).

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

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
Total	**65,852,602**	**922,609,027**	**592,138,908**	**91,194,721**	**132,432,691**	**23,770,390**	**124,381,488**	**13.5**	**21.0**	**65,852,602**	**592,138,911**	**132,443,88**
14 percent	4,354,731	17,864,844	1,637,273	1,637,573	230,305	229,219	40,045	0.2	2.4	65,852,601	53,116,575	7,438,32
15 percent	3,453,529	17,514,768	3,935,677	1,308,917	564,091	196,338	260,814	1.5	6.6	57,845,823	46,509,411	6,976,4
16 percent	3,986,453	23,792,850	7,622,686	1,638,985	1,127,278	262,238	704,908	3.0	9.2	58,044,341	47,242,855	7,558,85
17 percent	3,360,184	23,581,577	9,436,690	1,367,298	1,442,762	232,441	1,124,509	4.8	11.9	50,919,483	41,142,965	6,994,30
18 percent	1,021,843	6,842,959	3,059,612	1,015,926	489,808	182,867	343,599	5.0	11.2	3,138,405	5,249,050	944,82
19 percent	14,606,651	137,624,627	72,619,976	23,964,388	12,123,069	4,553,234	10,667,382	7.8	14.7	49,675,861	140,084,104	26,615,96
21 percent	3,150,609	23,882,577	15,566,695	2,964,259	2,796,348	622,494	2,673,533	11.2	17.2	9,883,379	16,429,799	3,450,2
22 percent	9,995,232	152,881,158	96,189,075	18,354,001	17,460,694	4,037,881	16,093,156	10.5	16.7	25,185,831	76,342,315	16,795,30
23 percent	356,867	4,716,944	3,174,504	319,568	601,645	73,501	575,611	12.2	18.1	853,913	1,313,660	302,14
24 percent	2,442,379	23,614,372	16,932,059	2,277,785	3,257,830	546,668	3,155,535	13.4	18.6	6,732,770	10,858,567	2,606,0
25 percent	8,148,425	146,856,371	101,910,567	12,981,019	20,151,258	3,245,257	19,124,910	13.0	18.8	19,124,123	50,653,387	12,663,34
27 percent	1,108,240	16,280,833	12,259,283	969,443	2,614,059	261,750	2,550,909	15.7	20.8	2,797,907	4,348,777	1,174,1
28 percent	3,587,950	86,567,052	62,408,126	6,272,742	13,200,193	1,756,388	12,606,323	14.6	20.2	8,370,360	24,793,036	6,942,0
29 percent	545,807	9,088,773	7,040,885	491,201	1,577,668	142,448	1,544,783	17.0	21.9	1,497,097	2,393,781	694,1
31 percent	356,080	6,887,866	5,380,180	312,576	1,253,395	96,899	1,216,534	17.7	22.6	1,082,228	1,764,872	547,1
32 percent	1,857,226	53,187,232	39,522,067	3,217,545	8,984,436	1,029,614	8,640,596	16.2	21.9	4,741,168	14,430,158	4,617,65
34 percent	193,748	4,133,726	3,273,349	173,381	800,938	58,950	785,823	19.0	24.0	636,452	1,058,789	359,9
35 percent	18,031	494,041	377,655	17,035	92,506	5,962	90,723	18.4	24.0	67,377	115,727	40,5
36 percent	1,090,737	35,297,206	26,708,860	1,783,476	6,554,231	642,051	6,304,078	17.9	23.6	3,308,612	9,826,304	3,537,4
38 percent	77,579	2,037,477	1,646,766	68,162	438,295	25,902	423,798	20.8	25.7	364,166	641,336	243,7
39 percent	526,998	20,237,359	15,408,700	948,716	4,036,443	369,999	3,874,210	19.1	25.1	1,853,699	6,197,493	2,417,0
40 percent	89,803	2,679,453	2,128,916	153,250	599,273	61,300	589,361	22.0	27.7	254,862	813,272	325,3
41 percent	6,626	248,662	179,867	7,539	49,352	3,091	47,246	19.0	26.3	31,726	57,735	23,6
42 percent	329,947	14,373,216	10,978,847	584,535	3,059,648	245,505	2,925,820	20.4	26.6	1,351,796	4,631,377	1,945,1
45 percent	273,658	12,506,917	9,606,298	535,194	2,855,433	240,837	2,748,638	22.0	28.6	1,186,752	4,350,016	1,957,5
48 percent	157,777	8,466,623	6,515,540	295,716	2,029,995	141,944	1,937,391	22.9	29.7	814,742	2,870,351	1,377,7
50 percent regular rate	230,034	13,459,911	10,451,977	819,593	3,489,642	409,797	3,354,340	24.9	32.1	737,798	4,702,670	2,351,3
50 percent capital gains rate	9,140	644,685	503,385	99,376	183,791	49,686	179,745	27.9	35.7	90,688	724,043	362,0
50 percent maximum tax rate	42,503	4,739,944	3,785,825	1,599,795	1,563,204	799,887	1,504,474	31.7	39.7	185,810	6,908,068	3,453,9
51 percent	1,796	92,201	70,299	1,891	23,027	965	22,214	24.1	31.6	10,652	19,518	9,9
52 percent	3,268	178,724	139,887	7,322	48,109	3,808	47,595	26.6	34.0	9,394	30,690	15,9
53 percent	152,062	11,069,723	8,707,061	691,047	3,174,494	368,255	3,065,527	27.7	35.2	307,407	2,378,840	1,260,7
55 percent	100,980	8,160,817	6,516,844	419,608	2,541,052	230,784	2,463,663	30.2	37.8	242,977	1,745,340	958,9
56 percent	502	30,476	25,849	357	9,723	200	8,709	28.6	33.7	4,327	7,947	4,4
58 percent	50,252	5,035,462	4,064,912	231,703	1,688,645	134,388	1,644,442	32.7	40.5	126,231	1,044,700	605,8
59 percent	559	48,450	38,008	1,767	16,032	1,042	14,666	30.3	38.6	2,497	13,152	7,7
60 percent	42,421	4,240,356	3,430,432	174,630	1,462,253	104,778	1,425,027	33.6	41.5	124,464	926,197	555,7
61 percent	365	35,176	27,003	1,271	11,755	775	11,573	32.9	42.9	2,113	11,164	6,8
62 percent	41,984	4,872,299	3,956,744	266,894	1,786,890	165,474	1,725,252	35.4	43.6	98,995	1,106,276	685,8
63 percent	470	50,670	39,936	1,805	18,010	1,137	16,580	32.7	41.5	1,863	12,475	7,8
64 percent	23,888	3,320,000	2,687,833	161,937	1,259,584	103,639	1,225,012	36.9	45.6	64,565	781,388	500,0
66 percent	15,201	2,380,072	1,950,312	104,485	948,268	68,960	928,001	39.0	47.6	45,187	569,961	376,1
67 percent	218	35,106	28,779	1,890	14,207	1,266	13,344	38.0	46.4	774	12,584	8,4
68 percent	9,277	1,672,411	1,359,890	66,188	682,102	45,008	664,409	39.7	48.9	32,782	431,078	293,1
69 percent	9,580	1,310,903	1,072,382	47,962	552,297	33,094	538,926	41.1	50.3	25,344	340,145	234,7
70 percent	23,988	9,572,156	7,781,493	2,835,272	4,590,850	1,984,691	4,477,756	46.8	57.5	23,988	3,136,963	2,195,8

Footnotes at end of table.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Joint Returns and Returns of Surviving Spouses												
Total	**39,633,544**	**704,637,121**	**454,626,764**	**70,177,220**	**103,177,268**	**18,568,521**	**96,607,240**	**13.7**	**21.2**	**39,633,544**	**454,626,764**	**103,187,753**
14 percent	1,824,858	10,141,326	918,315	918,315	129,210	128,565	17,173	0.2	1.9	39,633,544	38,727,001	5,421,780
15 percent	1,799,992	12,083,677	2,696,563	896,571	386,423	134,486	141,048	1.2	5.2	37,808,686	36,905,265	5,535,790
16 percent	1,997,248	15,347,165	4,992,683	998,187	738,890	159,710	458,851	3.0	9.2	36,008,694	35,009,633	5,601,541
17 percent	2,019,411	17,742,519	7,102,924	1,044,691	1,086,289	177,597	824,664	4.6	11.6	34,011,446	33,036,726	5,616,243
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	9,001,387	104,282,781	54,596,614	16,591,066	9,112,649	3,532,303	7,914,751	7.6	14.5	31,992,035	110,553,658	21,005,195
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	9,187,090	144,925,083	91,084,177	17,587,457	16,544,378	3,869,241	15,234,134	10.5	16.7	22,990,648	72,801,689	16,016,372
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,943,071	120,207,038	82,292,658	10,975,806	16,172,514	2,743,953	15,258,707	12.7	18.5	13,803,556	42,417,752	10,604,438
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	3,382,749	83,565,309	60,206,966	6,082,982	12,729,411	1,703,235	12,150,613	14.5	20.2	7,860,486	23,993,930	6,718,300
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	1,755,369	51,479,651	38,224,433	3,117,053	8,685,258	997,457	8,349,576	16.2	21.8	4,477,737	14,006,522	4,482,087
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	918,820	31,484,480	23,687,971	1,638,291	5,789,216	589,085	5,554,992	17.6	23.5	2,722,367	8,850,479	3,186,172
39 percent	505,858	19,835,677	15,093,581	929,557	3,953,933	362,527	3,793,248	19.1	25.1	1,803,547	6,120,310	2,386,921
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	315,250	13,941,844	10,653,594	565,594	2,967,486	237,549	2,835,267	20.3	26.6	1,297,686	4,495,308	1,888,029
45 percent	197,405	9,815,837	7,476,759	370,179	2,207,700	166,581	2,121,431	21.6	28.4	982,429	3,509,290	1,579,181
48 percent	152,367	8,292,058	6,384,137	289,457	1,988,636	138,939	1,896,687	22.9	29.7	784,291	2,814,031	1,350,735
50 percent regular rate	192,988	11,864,076	9,204,017	712,545	3,069,612	356,272	2,941,742	24.8	32.0	630,183	4,187,854	2,093,927
50 percent capital gains rate	7,100	538,073	414,388	80,599	150,911	40,298	147,175	27.4	35.5	75,820	612,885	306,426
50 percent maximum tax rate	38,537	4,366,182	3,494,964	1,462,592	1,441,457	731,286	1,389,962	31.8	39.8	169,929	6,371,732	3,185,824
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	150,039	10,984,257	8,647,644	684,228	3,152,612	362,641	3,044,322	27.7	35.2	301,118	2,346,680	1,243,740
55 percent	81,501	7,135,172	5,711,288	372,006	2,247,728	204,604	2,176,893	30.5	38.1	180,141	1,441,821	793,002
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	47,737	4,858,091	3,928,275	222,112	1,631,671	128,825	1,590,437	32.7	40.5	118,566	990,903	574,724
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	30,213	3,502,445	2,851,965	143,122	1,234,806	85,873	1,202,941	34.3	42.2	83,861	730,139	438,083
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	29,996	4,030,757	3,295,320	218,637	1,488,430	135,555	1,451,813	36.0	44.1	66,706	670,899	539,957
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	17,212	2,750,046	2,240,342	133,161	1,056,730	85,223	1,026,927	37.3	45.8	43,387	609,602	390,145
66 percent	10,506	1,911,418	1,576,368	82,719	770,599	54,595	752,811	39.4	47.8	29,678	437,433	288,706
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	6,549	1,387,003	1,116,191	54,105	561,890	36,792	549,268	40.2	49.2	21,441	331,500	225,420
69 percent	4,578	1,055,192	871,162	38,447	449,423	26,528	439,046	41.6	50.4	16,349	259,079	178,765
70 percent	15,713	7,129,964	5,863,465	1,969,742	3,429,406	1,378,820	3,342,761	46.9	57.0	15,713	2,194,643	1,536,250

Footnotes at end of table.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of—				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Separate Returns of Husbands and Wives												
Total	1,507,472	12,671,467	8,090,444	1,312,573	1,797,137	360,397	1,695,546	13.4	21.0	1,507,472	8,090,443	1,797,193
14 percent	110,657	324,322	31,513	31,513	4,425	4,412	722	0.2	2.3	1,507,472	729,920	102,189
15 percent	95,913	330,917	73,327	25,370	10,510	3,806	5,053	1.5	6.9	1,396,815	675,821	101,373
16 percent	76,075	302,222	94,860	16,785	14,007	2,686	9,126	3.0	9.6	1,300,902	628,199	100,512
17 percent	72,077	324,771	125,541	17,426	19,159	2,962	14,658	4.5	11.7	1,222,827	592,801	100,776
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	352,373	1,983,441	1,055,417	350,671	175,853	66,628	154,315	7.8	14.6	1,150,750	1,947,425	370,011
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	265,249	2,079,743	1,336,800	275,804	243,711	60,677	227,242	10.9	17.0	798,377	1,342,060	295,253
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	215,824	2,165,218	1,480,505	185,561	290,279	46,390	276,384	12.8	18.7	533,128	820,169	205,042
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	143,589	1,759,154	1,264,637	136,085	272,119	38,104	262,640	14.9	20.4	317,304	483,555	135,395
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	79,540	1,160,796	874,354	78,954	199,444	25,265	192,976	16.6	22.1	173,735	267,344	85,550
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	44,043	737,701	565,734	37,218	138,023	13,398	135,370	18.4	23.9	94,195	137,522	49,508
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	21,140	401,683	315,119	19,159	82,510	7,472	80,961	20.2	25.7	50,152	77,183	30,101
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	8,767	187,171	147,241	6,969	40,884	2,927	40,029	21.4	27.2	29,012	47,459	19,933
45 percent	5,109	128,867	96,247	4,285	28,340	1,928	28,028	21.7	29.1	20,245	34,557	15,551
48 percent	4,351	121,437	92,498	5,478	29,038	2,629	28,823	23.7	31.2	15,136	27,048	12,983
50 percent regular rate	4,456	127,936	104,965	6,933	34,790	3,467	34,558	27.0	32.9	10,785	32,237	16,119
50 percent capital gains rate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	621	3,998	1,999
50 percent maximum tax rate	—	—	—	—	—	—	—	—	—	—	—	—
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	2,023	85,466	59,417	6,819	21,882	3,614	21,205	24.8	35.7	6,289	32,160	17,045
55 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,220	22,292	12,261
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	655	35,227	27,574	2,152	11,654	1,248	11,417	32.4	41.4	3,398	18,579	10,776
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	595	34,026	28,596	1,785	12,685	1,071	11,739	34.5	41.1	2,741	14,661	8,797
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	617	43,706	34,066	2,916	15,896	1,809	15,597	35.7	45.8	2,148	18,164	11,262
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	410	31,464	26,239	1,453	12,826	930	11,542	36.7	44.0	1,530	12,616	8,074
66 percent	275	25,868	20,515	1,153	10,483	781	10,354	40.0	50.5	1,121	9,613	6,345
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	211	21,285	18,134	1,187	9,656	807	6,530	30.7	36.0	846	7,469	5,079
69 percent	141	17,140	13,391	603	7,311	416	6,697	40.2	51.5	635	5,442	3,755
70 percent	494	203,883	152,323	93,672	99,275	65,571	97,161	47.7	63.8	494	102,149	71,504

Footnotes at end of table.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of—				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
Total	**4,096,469**	**39,316,491**	**22,432,890**	**3,583,205**	**4,473,207**	**777,792**	**4,019,595**	**10.2**	**17.9**	**4,096,469**	**22,432,894**	**4,472,792**
14 percent	444,422	1,949,163	217,563	217,563	30,625	30,459	3,294	0.2	1.5	4,096,469	3,869,610	541,745
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	513,642	2,792,861	785,363	271,721	115,388	43,475	30,340	1.1	3.9	3,652,047	3,410,126	545,620
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	1,021,843	6,842,959	3,059,612	1,015,926	489,808	182,867	343,599	5.0	11.2	3,138,405	5,249,050	944,829
19 percent	719,756	6,406,248	3,575,836	696,812	607,419	132,394	548,862	8.6	15.3	2,116,562	3,490,424	663,181
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	542,883	5,876,332	3,748,098	490,740	672,606	107,963	631,781	10.8	16.9	1,396,806	2,198,566	483,685
23 percent	356,867	4,716,944	3,174,504	319,568	601,645	73,501	575,611	12.2	18.1	853,913	1,313,660	302,142
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	200,756	3,137,111	2,182,249	174,689	433,093	43,672	413,907	13.2	19.0	497,046	767,269	191,817
27 percent	103,720	1,856,063	1,338,428	91,788	277,817	24,783	267,305	14.4	20.0	296,290	476,928	128,771
28 percent	61,632	1,242,589	916,523	53,675	198,663	15,029	193,069	15.5	21.1	192,570	315,551	88,354
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	41,242	928,701	696,361	36,489	157,298	11,312	152,209	16.4	21.9	130,938	215,881	66,923
32 percent	22,319	548,786	423,280	21,538	99,733	6,892	98,043	17.9	23.2	89,696	156,292	50,013
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	18,031	494,041	377,655	17,035	92,506	5,962	90,723	18.4	24.0	67,377	115,727	40,504
38 percent	10,864	314,315	247,555	8,547	62,825	3,077	61,084	19.4	24.7	49,346	85,511	30,784
39 percent	6,756	216,012	167,977	5,833	44,235	2,216	43,141	20.0	25.7	38,482	69,265	26,328
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	6,628	248,662	179,867	7,539	49,352	3,091	47,246	19.0	26.3	31,726	57,735	23,671
45 percent	5,930	244,203	178,011	11,971	51,278	5,028	50,525	20.7	28.4	25,098	88,609	37,216
48 percent	3,803	169,028	128,431	6,735	39,082	3,031	37,197	22.0	29.0	19,141	68,070	30,632
50 percent regular rate	1,059	53,128	38,905	781	12,321	375	11,880	22.4	30.5	15,315	29,272	14,051
50 percent capital gains rate	—	—	—	—	—	—	—	—	—	—	—	—
50 percent maximum tax rate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,759	15,245	7,622
51 percent	984	97,597	71,563	33,853	29,130	16,926	26,269	26.9	36.7	3,684	139,232	69,615
52 percent	1,796	92,201	70,299	1,891	23,027	965	22,214	24.1	31.6	10,652	19,518	9,954
53 percent	3,268	178,724	139,987	7,322	48,109	3,808	47,595	26.6	34.0	9,394	30,690	15,959
55 percent	—	—	—	—	—	—	—	—	—	—	—	—
56 percent	2,270	144,873	106,987	5,657	38,594	3,111	36,594	25.3	34.2	6,523	30,728	16,900
58 percent	502	30,476	25,849	357	9,723	200	9,709	28.6	33.7	4,327	7,947	4,450
	1,860	142,144	109,064	7,439	43,321	4,315	42,588	30.0	39.0	4,267	35,218	20,426
59 percent	559	48,450	38,008	1,767	16,032	1,042	14,666	30.3	38.6	2,497	13,152	7,760
60 percent	—	—	—	—	—	—	—	—	—	—	—	—
61 percent	365	35,176	27,003	1,271	11,755	775	11,573	32.9	42.9	2,113	11,164	6,810
62 percent	148	15,759	11,672	298	5,105	185	4,785	30.4	41.0	1,796	6,738	4,178
63 percent	470	50,670	39,936	1,805	18,010	1,137	16,580	32.7	41.5	1,863	12,475	7,859
64 percent	471	55,505	44,621	2,680	20,913	1,715	19,615	35.3	44.0	1,573	15,088	9,656
66 percent	582	80,954	63,672	4,317	30,672	2,849	29,744	36.7	46.7	1,280	17,254	11,388
67 percent	218	35,106	28,779	1,890	14,207	1,266	13,344	38.0	46.4	774	12,584	8,431
68 percent	153	29,189	23,275	1,253	12,085	852	11,878	40.7	51.0	625	10,240	6,963
69 percent	136	30,510	23,377	1,458	12,698	1,006	11,724	38.4	50.2	495	8,427	5,815
70 percent	454	210,088	171,138	60,071	102,879	42,049	100,844	48.0	58.9	454	69,628	48,740

Footnotes at end of table.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of—				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Single Persons												
Total	20,615,117	165,983,947	106,988,813	16,121,724	22,985,082	4,063,681	22,059,103	13.3	20.6	20,615,117	106,988,813	22,986,155
14 percent	1,974,794	5,450,033	469,883	469,883	66,045	65,784	18,856	0.3	4.0	20,615,116	9,790,044	1,370,606
15 percent	1,557,624	5,100,174	1,165,788	386,976	167,158	58,046	114,712	2.2	9.8	16,640,322	8,928,325	1,339,249
16 percent	1,397,488	5,350,603	1,749,780	352,292	258,992	56,367	206,590	3.9	11.8	17,082,698	8,194,897	1,311,184
17 percent	1,268,696	5,514,287	2,208,226	305,182	337,314	51,881	285,186	5.2	12.9	15,685,210	7,513,439	1,277,285
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	4,533,135	24,952,157	13,392,109	4,325,839	2,227,148	821,909	2,049,454	8.2	15.3	14,416,514	24,092,597	4,577,593
21 percent	3,150,609	23,882,577	15,566,695	2,964,259	2,796,348	622,494	2,673,533	11.2	17.2	9,883,379	16,429,799	3,450,258
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	2,442,379	23,614,372	16,932,059	2,277,785	3,257,630	548,668	3,155,535	13.4	18.6	8,732,770	10,858,567	2,606,056
25 percent	1,788,774	21,347,003	15,955,155	1,644,963	3,255,372	411,241	3,175,911	14.9	19.9	4,290,391	6,648,197	1,662,049
27 percent	1,004,520	14,424,769	10,922,855	877,655	2,336,242	236,967	2,283,604	15.8	20.9	2,501,617	3,871,849	1,045,399
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	545,807	9,088,773	7,040,885	491,201	1,577,668	142,448	1,544,783	17.0	21.9	1,497,097	2,393,781	694,196
31 percent	314,838	5,959,165	4,683,819	276,087	1,096,097	85,587	1,064,325	17.9	22.7	951,290	1,548,991	480,187
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	193,748	4,133,726	3,273,349	173,381	800,938	58,950	785,823	19.0	24.0	636,452	1,058,789	359,988
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	117,010	2,760,710	2,207,601	101,421	564,169	38,512	552,632	20.0	25.0	442,704	752,793	271,005
39 percent	70,823	1,821,465	1,478,790	62,330	394,060	23,685	380,657	20.9	25.7	325,684	572,052	217,380
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	89,803	2,679,459	2,128,916	153,250	599,273	61,300	589,361	22.0	27.7	254,862	813,272	325,309
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	67,341	2,393,184	1,904,861	153,995	580,311	69,298	561,982	23.5	29.5	164,937	738,100	332,145
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent regular rate	32,590	1,467,899	1,142,995	100,115	385,240	50,058	378,039	25.8	33.1	96,830	482,579	241,290
50 percent capital gains rate	1,931	100,665	84,120	17,420	31,065	8,710	30,956	30.8	36.8	12,488	91,915	45,955
50 percent maximum tax rate	2,982	276,165	219,298	103,351	92,617	51,674	88,242	32.0	40.2	12,197	397,104	198,549
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	16,340	844,775	668,573	39,756	242,917	21,886	238,515	28.2	35.7	52,093	250,499	137,774
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	11,613	703,885	549,872	29,722	214,762	17,833	210,348	29.9	38.3	37,862	181,397	108,838
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	11,223	782,075	615,686	45,040	257,459	27,925	253,059	32.4	41.1	28,345	210,475	130,495
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	5,795	482,985	376,632	24,642	169,115	15,771	166,927	34.6	44.3	18,075	144,082	92,212
66 percent	3,838	361,833	289,758	16,295	136,514	10,755	135,092	37.3	46.6	13,108	105,661	69,736
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	2,364	254,933	202,089	9,643	98,473	6,557	96,732	37.9	47.9	9,870	81,870	55,672
69 percent	1,725	208,061	164,452	7,454	82,865	5,143	81,259	39.1	49.4	7,865	67,197	46,366
70 percent	7,327	2,028,220	1,594,567	711,788	959,290	498,252	936,990	46.2	58.8	7,327	770,542	539,379

Footnotes at end of table.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with Capital Gains												
Total	4,455,721	105,767,482	73,165,163	9,646,322	21,348,615	3,763,579	20,080,944	19.0	27.4	4,455,721	80,866,093	24,648,129
14 percent	181,034	946,049	81,190	81,190	11,405	11,367	2,707	0.3	3.3	4,508,768	3,933,713	550,720
15 percent	186,041	1,149,852	239,704	79,151	34,377	11,873	16,298	1.4	6.8	4,207,812	3,647,423	547,113
16 percent	173,169	1,214,887	383,375	71,872	53,708	11,499	33,837	2.8	9.3	4,142,180	3,606,710	577,394
17 percent	189,152	1,516,781	593,886	86,617	90,859	15,065	64,691	4.3	10.9	3,875,416	3,355,650	570,495
18 percent	8,619	82,017	26,766	9,126	4,292	1,643	3,373	5.4	12.6	111,668	208,677	37,742
19 percent	711,780	7,683,996	3,841,957	1,295,957	641,490	246,232	522,913	6.8	13.6	3,986,385	12,416,107	2,359,060
21 percent	123,269	1,047,097	617,253	124,177	111,125	26,077	103,086	9.8	16.7	620,892	1,078,966	226,583
22 percent	573,424	9,261,568	5,625,964	1,082,500	1,021,820	238,150	863,177	9.3	15.3	2,701,025	8,860,592	1,949,330
23 percent	15,134	204,662	134,789	13,717	25,552	3,155	24,247	11.8	18.0	74,103	125,546	28,876
24 percent	85,325	912,875	587,416	75,466	112,807	18,112	104,461	11.4	17.8	501,722	870,250	208,860
25 percent	590,634	11,376,743	7,635,305	1,010,841	1,509,554	252,711	1,364,043	12.0	17.9	2,523,121	7,388,044	1,847,011
27 percent	74,246	1,143,008	835,263	73,895	178,421	19,952	171,710	15.0	20.6	349,359	580,779	156,810
28 percent	366,016	9,184,101	6,445,166	657,302	1,364,010	184,045	1,257,140	13.7	19.5	1,579,748	4,920,514	1,377,744
29 percent	36,208	858,088	469,155	34,659	105,272	10,051	101,996	15.5	21.7	242,385	408,973	118,602
31 percent	40,248	816,510	609,694	40,040	142,603	12,412	137,056	16.7	22.5	214,407	361,719	112,133
32 percent	250,375	7,475,890	5,429,539	451,105	1,235,133	144,353	1,159,641	15.5	21.4	1,133,445	3,563,749	1,140,400
34 percent	22,609	504,564	379,976	18,232	92,783	6,199	91,443	18.1	24.1	155,840	256,243	87,803
35 percent	4,241	116,381	88,664	3,844	21,702	1,345	21,435	18.4	24.2	18,317	25,625	8,969
36 percent	179,598	5,983,273	4,434,747	294,611	1,088,352	106,060	1,019,434	17.0	23.0	975,478	2,909,913	1,047,569
38 percent	15,974	435,274	338,003	12,623	89,794	4,797	84,740	19.5	25.1	107,298	185,236	70,390
39 percent	124,470	4,875,362	3,669,348	219,298	960,318	85,526	908,643	18.6	24.8	622,246	2,036,884	784,385
40 percent	22,199	683,900	526,496	38,118	148,212	15,247	145,768	21.3	27.7	89,533	273,914	109,566
41 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,772	15,778	6,469
42 percent	82,588	3,636,432	2,740,562	141,198	762,864	59,303	731,270	20.1	26.7	490,725	1,628,993	684,177
45 percent	75,459	3,501,437	2,666,387	152,921	792,966	68,814	756,098	21.6	28.4	462,203	1,622,880	730,297
48 percent	49,699	2,662,687	2,053,231	93,343	639,769	44,805	603,161	22.7	29.4	321,958	1,093,147	524,711
50 percent regular rate	71,422	4,259,912	3,272,080	253,072	1,091,832	126,536	1,029,961	24.2	31.5	320,291	1,920,789	960,385
50 percent capital gains rate	9,140	644,685	503,385	99,376	183,791	49,686	179,745	27.9	35.7	90,688	724,043	362,001
50 percent maximum tax rate	12,881	1,490,120	1,184,370	497,048	491,866	248,521	473,170	31.8	40.0	121,947	4,774,557	2,387,246
51 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,386	7,800	3,978
52 percent	1,344	76,752	59,005	3,389	20,508	1,782	20,212	26.3	34.3	4,197	13,257	6,894
53 percent	53,998	4,006,147	3,133,782	256,871	1,148,341	136,142	1,103,274	27.5	35.2	169,973	1,237,405	655,825
55 percent	34,788	2,939,439	2,303,384	152,742	903,780	84,008	873,901	29.7	37.9	134,640	930,284	511,656
56 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,904	3,510	1,966
58 percent	19,063	1,959,753	1,567,629	97,117	654,342	56,328	636,989	32.5	40.6	73,204	580,660	336,783
59 percent	178	15,416	12,359	513	5,173	303	5,077	32.9	41.1	1,125	5,834	3,442
60 percent	16,075	1,652,225	1,318,621	72,800	566,066	43,680	551,036	33.4	41.8	72,392	520,730	312,438
61 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,001	5,105	3,114
62 percent	16,414	1,983,602	1,590,118	111,943	715,605	69,405	696,186	34.9	43.8	60,731	661,720	410,266
63 percent	219	23,694	18,791	807	8,436	508	7,493	31.6	39.9	1,012	6,511	4,102
64 percent	10,287	1,500,020	1,186,497	73,406	560,917	46,980	544,888	36.3	45.9	40,651	476,726	305,105
66 percent	6,937	1,116,799	902,889	50,668	444,199	33,441	434,575	38.9	48.1	28,507	348,135	229,769
67 percent	106	17,174	13,878	710	6,891	475	6,460	37.6	46.5	445	6,745	4,519
68 percent	4,247	790,503	634,971	30,540	322,496	20,767	316,449	40.0	49.8	20,581	261,650	177,922
69 percent	2,971	603,824	490,451	22,530	255,853	15,546	249,660	41.3	50.9	15,959	209,603	144,626
70 percent	12,604	5,553,083	4,492,629	1,756,534	2,714,379	1,229,574	2,644,805	47.6	58.9	19,519	2,789,844	1,952,891

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

Table 3.13—Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Tax generated at specified rate: 14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	65,852,602	595,492,866	592,138,908	132,432,691	65,852,601	53,116,575	7,436,320	57,645,823	46,509,411	6,976,412	58,044,341	47,242,855	7,558,856	50,919,483	41,142,967	6,994,305
$1 under $1,000	87,768	36,107	36,107	5,165	87,768	27,043	3,786	25,872	7,800	1,170	9,595	1,264	202	393,893	53,437	9,085
$1,000 under $2,000	2,193,280	744,829	744,829	105,466	2,193,280	659,652	92,351	501,329	70,045	10,507	45,587	12,221	1,955			
$2,000 under $3,000	3,229,346	3,101,252	3,101,252	456,691	3,229,346	1,500,498	210,070	2,526,287	1,056,630	158,495	1,525,054	484,492	77,519			
$3,000 under $4,000	3,827,460	6,265,142	6,265,142	970,810	3,827,460	2,141,260	299,776	2,812,481	1,346,451	201,968	2,752,479	1,339,649	214,344	2,231,454	931,867	158,417
$4,000 under $5,000	4,389,313	10,148,309	10,148,309	1,639,431	4,389,313	2,849,487	398,928	3,304,931	1,761,714	264,257	3,161,481	1,670,153	267,224	2,444,533	1,209,627	205,637
$5,000 under $6,000	3,988,332	12,237,051	12,236,852	2,023,795	3,988,332	2,878,968	403,056	3,277,938	2,065,934	309,890	3,232,380	1,909,265	305,482	2,174,058	1,036,283	176,168
$6,000 under $7,000	3,751,733	14,473,661	14,469,813	2,441,220	3,751,733	2,880,720	403,301	3,265,932	2,344,816	351,722	3,430,611	2,340,601	374,496	2,462,714	1,362,799	231,676
$7,000 under $8,000	3,663,893	17,053,244	17,049,577	2,945,465	3,663,893	2,874,670	402,454	3,217,083	2,404,531	360,680	3,448,272	2,586,106	413,777	2,843,765	1,843,107	313,328
$8,000 under $9,000	3,433,091	18,514,211	18,505,458	3,253,657	3,433,091	2,812,972	393,816	3,077,442	2,435,821	365,373	3,314,806	2,644,043	423,047	2,849,715	2,121,787	360,704
$9,000 under $10,000	3,262,871	20,342,174	20,332,032	3,645,462	3,262,871	2,719,872	380,782	2,967,931	2,412,253	361,838	3,197,746	2,622,660	419,626	2,834,224	2,221,543	377,662
$10,000 under $11,000	3,107,235	21,661,740	21,638,659	3,909,300	3,107,235	2,677,238	374,813	2,874,013	2,439,766	365,965	3,066,641	2,618,812	419,026	2,787,260	2,335,592	397,051
$11,000 under $12,000	2,942,073	22,741,595	22,720,238	4,155,245	2,942,073	2,580,632	361,288	2,765,231	2,398,145	359,722	2,920,076	2,548,136	407,702	2,720,698	2,341,439	398,045
$12,000 under $13,000	2,921,125	24,572,969	24,549,438	4,517,023	2,921,125	2,634,175	368,785	2,776,584	2,490,609	373,591	2,911,234	2,616,808	418,689	2,750,726	2,456,278	417,567
$13,000 under $14,000	2,679,116	24,513,531	24,485,067	4,564,297	2,679,116	2,440,506	341,671	2,552,702	2,313,099	346,965	2,672,005	2,431,956	389,113	2,542,628	2,298,769	390,791
$14,000 under $15,000	10,335,776	117,473,678	117,253,487	22,626,298	10,335,776	9,753,742	1,365,524	10,036,295	9,453,074	1,417,961	10,321,468	9,736,754	1,557,881	10,014,554	9,426,135	1,602,443
$15,000 under $20,000	5,591,909	86,932,366	86,604,050	17,927,743	5,591,909	5,412,846	757,798	5,494,914	5,316,183	797,427	5,588,716	5,409,781	865,565	5,492,929	5,314,032	903,385
$20,000 under $25,000	2,740,533	53,900,510	53,563,011	11,920,746	2,740,533	2,673,193	374,247	2,704,055	2,636,387	395,458	2,739,839	2,672,282	427,565	2,702,786	2,635,287	447,999
$25,000 under $30,000	2,743,527	74,942,488	73,925,426	19,020,837	2,743,527	2,667,781	373,489	2,714,257	2,638,559	395,784	2,742,515	2,666,886	426,702	2,713,568	2,637,878	448,439
$30,000 under $50,000	779,176	40,234,695	39,312,377	13,832,281	779,176	759,355	105,470	768,677	742,802	111,420	776,888	753,011	120,482	768,209	742,398	126,208
$50,000 under $100,000	151,738	15,884,362	15,606,891	7,013,702	151,738	146,469	20,506	149,238	143,971	21,596	151,660	146,396	23,423	149,152	143,900	24,463
$100,000 under $200,000	28,974	6,388,985	6,285,232	3,374,748	28,974	27,485	3,848	28,415	26,927	4,039	28,956	27,471	4,395	28,404	26,919	4,576
$200,000 under $500,000	3,228	1,636,005	1,617,713	981,189	3,227	3,015	422	3,133	2,920	438	3,225	3,013	482	3,131	2,919	496
$500,000 under $1,000,000	1,105	1,693,962	1,687,948	1,102,120	1,105	996	139	1,083	974	146	1,105	995	159	1,082	973	165
$1,000,000 or more																

Tax generated at specified rate—Continued

Size of adjusted gross income	18 percent			19 percent			21 percent			22 percent			23 percent			24 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,138,405	5,249,050	944,830	49,675,861	140,084,106	26,615,983	9,883,379	15,429,800	3,450,259	25,185,831	76,342,315	16,795,310	853,913	1,313,660	302,142	6,732,770	10,858,568	2,606,057
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	34,529	9,107	1,731	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	1,372,465	486,361	92,409	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	58,230	19,554	3,520							10,991	1,406	309						
$5,000 under $6,000	285,741	187,682	33,783	2,359,255	2,468,070	468,933	923,960	301,240	63,261	85,656	60,314	13,269	—	—	—	—	—	—
$6,000 under $7,000	378,106	462,957	83,332	1,983,918	3,522,062	669,182				95,671	127,471	28,044	—	—	—	—	—	—
$7,000 under $8,000	367,643	586,066	105,492	2,057,118	3,364,346	639,226	1,419,192	1,462,994	307,229	132,858	173,385	38,145	—	—	—	722,030	228,856	54,925
$8,000 under $9,000	341,488	638,342	114,902	2,539,797	3,851,390	731,764	1,355,675	2,418,819	507,952	205,975	217,566	47,865	—	—	—	998,881	997,780	239,467
$9,000 under $10,000	311,799	583,764	105,078	2,824,264	4,489,672	853,038	1,100,279	2,131,344	447,582									
$10,000 under $11,000	276,424	542,774	97,699	2,917,916	5,680,319	1,079,261	985,735	1,947,270	408,927	271,222	352,868	77,631	20,281	4,052	932	947,614	1,626,583	390,380
$11,000 under $12,000	219,096	435,208	78,337	2,924,948	7,009,388	1,331,784	756,478	1,501,899	315,399	496,426	499,015	109,783	67,286	31,529	7,252	740,993	1,411,218	338,692
$12,000 under $13,000	169,337	334,474	60,205	2,841,783	7,823,282	1,486,424	656,440	1,310,720	275,251	926,026	888,609	195,494	107,810	103,288	23,756	654,526	1,289,159	309,398
$13,000 under $14,000	140,625	280,390	50,470	2,861,067	8,869,188	1,685,146	519,251	1,032,807	216,889	1,417,051	1,718,536	378,078	99,382	134,202	30,866	512,489	1,009,789	242,349
$14,000 under $15,000	123,377	246,467	44,384	2,648,242	8,721,288	1,657,045	433,118	864,446	181,534	1,661,927	2,674,052	588,291	107,808	177,254	40,768	430,303	852,194	204,527
$15,000 under $20,000	293,540	585,459	105,383	10,280,869	37,492,534	7,123,581	1,065,521	2,124,645	446,175	8,562,949	25,324,750	5,571,445	279,217	521,037	119,839	1,059,503	2,112,461	506,991
$20,000 under $25,000	94,816	189,632	34,134	5,586,226	21,398,978	4,065,806	335,733	669,697	140,636	5,218,126	20,150,881	4,433,194	94,051	186,222	42,831	334,541	667,637	160,233
$25,000 under $30,000	36,398	72,796	13,103	2,738,952	10,607,546	2,015,434	126,543	253,077	53,146	2,607,289	10,290,831	2,263,983	36,398	72,795	16,743	126,533	252,258	60,542
$30,000 under $50,000	28,228	56,391	10,150	2,741,140	10,597,403	2,013,507	143,771	287,541	60,384	2,593,254	10,297,356	2,265,418	28,177	56,331	12,956	143,770	287,538	69,009
$50,000 under $100,000	10,422	20,844	3,752	778,514	2,988,534	567,821	48,425	96,799	20,328	728,962	2,887,781	635,312	10,378	20,700	4,761	48,345	96,620	23,189
$100,000 under $200,000	2,460	4,920	886	151,584	580,199	110,238	9,865	19,725	4,142	141,611	559,971	123,194	2,460	4,920	1,132	9,856	19,707	4,730
$200,000 under $500,000	549	1,098	198	28,945	108,656	20,645	2,823	5,637	1,184	26,084	102,894	22,637	549	1,098	253	2,816	5,628	1,351
$500,000 under $1,000,000	94	188	34	3,225	11,849	2,251	385	770	162	2,834	11,065	2,434	94	188	43	385	770	185
$1,000,000 or more	22	44	8	1,104	3,934	747	185	370	78	919	3,564	784	22	44	10	185	370	89

Footnotes at end of table.

Table 3.13—Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	25 percent			27 percent			28 percent			29 percent			31 percent			32 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	19,124,123	50,653,389	12,663,349	2,797,907	4,348,776	1,174,171	8,370,360	24,793,036	6,942,051	1,497,097	2,393,781	694,195	1,062,228	1,764,872	547,111	4,741,168	14,430,157	4,617,650
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	66,647	30,373	7,593	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	70,851	70,574	17,644	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	470,720	189,251	47,313	—	—	—	31,395	12,720	3,562	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	703,229	631,564	157,891	—	—	—	45,690	47,332	13,253	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	682,772	1,031,153	257,788	75,540	6,428	1,736	42,424	56,858	15,864	—	—	—	—	—	—	14,389	8,117	2,597
$13,000 under $14,000	561,528	1,004,052	251,013	384,720	204,018	55,085	43,515	73,400	20,552	—	—	—	—	—	—	22,837	24,968	7,990
$14,000 under $15,000	520,216	921,903	230,476	370,371	456,009	123,122	30,553	53,929	15,100	—	—	—	—	—	—	22,107	29,865	9,557
$15,000 under $20,000	4,500,025	6,782,414	1,695,604	1,145,493	2,055,080	554,872	125,585	193,716	54,240	847,826	1,107,635	321,214	321,781	337,280	104,557	78,119	131,870	42,198
$20,000 under $25,000	5,154,766	15,601,021	3,900,255	413,703	815,413	220,162	2,244,534	3,441,389	963,589	322,367	634,172	183,910	362,789	641,651	198,912	96,709	80,920	25,894
$25,000 under $30,000	2,701,437	10,176,515	2,544,129	161,475	319,338	86,221	2,348,988	7,402,963	2,072,830	122,503	244,212	70,821	153,037	299,056	92,707	1,207,443	2,090,957	669,106
$30,000 under $50,000	2,731,272	10,532,174	2,633,044	171,692	342,700	92,529	2,562,329	9,961,429	2,789,200	142,936	284,948	82,635	169,937	337,723	104,694	2,405,375	8,525,908	2,726,291
$50,000 under $100,000	776,148	2,979,059	744,765	58,578	117,123	31,623	726,223	2,873,289	804,521	48,262	96,417	27,961	58,378	116,550	36,131	723,274	2,862,222	915,911
$100,000 under $200,000	151,319	579,180	144,795	12,287	24,573	6,635	141,355	558,950	156,506	9,824	19,643	5,696	12,267	24,534	7,606	141,169	558,194	178,622
$200,000 under $500,000	28,874	108,405	27,101	3,362	6,722	1,815	26,027	102,677	28,750	2,809	5,614	1,628	3,355	6,710	2,080	26,011	102,580	32,826
$500,000 under $1,000,000	3,215	11,818	2,955	479	958	259	2,824	11,028	3,088	385	770	223	477	954	298	2,819	11,007	3,522
$1,000,000 or more	1,104	3,933	983	207	414	112	918	3,556	996	185	370	107	207	414	128	916	3,549	1,136

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	34 percent			35 percent			36 percent			38 percent			39 percent			40 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	636,452	1,058,788	359,987	67,377	115,727	40,505	3,308,612	9,826,304	3,537,470	364,166	641,337	243,708	1,853,699	6,197,492	2,417,023	254,862	813,272	325,309
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	7,866	2,748	989	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	57,538	26,759	9,098	—	—	—	51,174	66,575	23,967	—	—	—	17,942	19,650	7,864	—	—	—
$20,000 under $25,000	260,942	408,421	138,863	3,901	2,485	870	155,299	193,020	69,487	39,973	31,859	12,106	14,449	23,320	9,095	63,822	102,859	41,143
$25,000 under $30,000	116,981	222,907	75,788	23,555	35,836	12,543	211,056	285,072	102,626	94,676	158,743	60,322	7,851	14,429	5,627			
$30,000 under $50,000	139,841	278,513	94,694	26,647	50,910	17,819	1,931,423	5,640,224	2,030,481	155,413	302,725	115,036	942,379	2,685,679	1,047,415	130,192	468,318	187,327
$50,000 under $100,000	47,956	95,826	32,561	10,163	20,274	7,096	767,935	2,938,158	1,057,737	57,841	115,511	43,894	703,864	2,787,740	1,087,219	47,712	189,640	75,856
$100,000 under $200,000	9,821	19,616	6,669	2,446	4,892	1,712	150,784	576,776	207,639	12,225	24,433	9,285	138,206	551,122	214,938	9,765	39,002	15,601
$200,000 under $500,000	2,806	5,612	1,908	549	1,098	384	28,780	108,063	38,903	3,355	6,700	2,546	25,399	101,267	39,494	2,803	11,184	4,474
$500,000 under $1,000,000	382	764	260	94	188	66	3,196	11,758	4,233	476	952	362	2,719	10,795	4,210	383	1,529	612
$1,000,000 or more	185	370	126	22	44	15	1,099	3,910	1,408	207	414	157	890	3,490	1,361	185	740	296

Footnotes at end of table.

Table 3.13—Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	41 percent			42 percent			45 percent			48 percent			50 percent regular rate			50 percent capital gains rate		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Total	31,726	57,734	23,670	1,351,796	4,631,379	1,945,180	1,186,752	4,350,016	1,957,508	814,742	2,870,351	1,377,769	737,798	4,702,670	2,351,337	90,668	724,043	362,021
$1 under $1,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$1,000 under $2,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$2,000 under $3,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$3,000 under $4,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$4,000 under $5,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$5,000 under $6,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$6,000 under $7,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$7,000 under $8,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$8,000 under $9,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$9,000 under $10,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$10,000 under $11,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$11,000 under $12,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$12,000 under $13,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$13,000 under $14,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$14,000 under $15,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$15,000 under $20,000	–	–	–	12,088	13,755	5,778	–	–	–	–	–	–	–	–	–	–	–	–
$20,000 under $25,000	–	–	–	461,623	1,188,172	499,032	276,125	790,979	355,941	52,488	85,250	40,920	46,318	166,825	83,413	46,425	264,578	132,277
$25,000 under $30,000	18,606	31,619	12,964	7,059	14,007	5,883	12,069	15,579	7,011	6,213	10,080	4,839	3,301	4,502	2,251	–	–	–
$30,000 under $50,000	10,022	19,923	8,168	701,012	2,737,862	1,149,902	712,376	2,787,054	1,254,174	587,126	2,108,463	1,012,062	510,116	3,145,708	1,572,854	–	–	–
$50,000 under $100,000	2,439	4,874	1,998	140,378	559,574	235,021	149,701	615,550	276,998	139,388	550,285	264,137	145,914	1,139,909	568,455	33,552	307,747	153,867
$100,000 under $200,000	543	1,086	445	25,917	103,286	43,380	26,664	119,794	53,907	25,820	101,821	48,874	26,000	217,085	108,543	9,053	122,782	61,390
$200,000 under $500,000	94	188	77	2,808	11,147	4,682	3,186	13,422	6,040	2,800	10,929	5,246	3,079	23,602	11,801	1,202	20,661	10,330
$500,000 under $1,000,000	22	44	18	911	3,576	1,502	1,094	4,680	2,106	909	3,523	1,691	1,070	8,039	4,020	458	8,275	4,137
$1,000,000 or more																		

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	50 percent maximum tax rate			51 percent			52 percent			53 percent			55 percent			56 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Total	185,810	6,906,067	3,453,869	10,652	19,518	9,954	9,394	30,691	15,960	307,407	2,378,640	1,260,784	242,977	1,745,341	959,938	4,327	7,947	4,451
$1 under $1,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$1,000 under $2,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$2,000 under $3,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$3,000 under $4,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$4,000 under $5,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$5,000 under $6,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$6,000 under $7,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$7,000 under $8,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$8,000 under $9,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$9,000 under $10,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$10,000 under $11,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$11,000 under $12,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$12,000 under $13,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$13,000 under $14,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$14,000 under $15,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$15,000 under $20,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$20,000 under $25,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$25,000 under $30,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$30,000 under $50,000	252	936	468	2,696	4,627	2,360	1,816	4,384	2,280	2,852	12,497	6,623	11,450	27,260	14,993	–	–	–
$50,000 under $100,000	90,017	1,113,600	556,778	6,300	11,609	5,921	5,936	19,662	10,328	226,047	1,494,797	792,242	136,607	768,770	422,824	2,770	4,633	2,706
$100,000 under $200,000	79,672	3,436,265	1,718,113	1,268	2,508	1,279	1,252	4,911	2,554	64,243	706,528	374,460	77,369	763,131	419,722	1,176	2,352	1,317
$200,000 under $500,000	14,308	1,735,473	867,733	310	620	316	313	1,228	639	12,110	139,910	74,152	14,816	157,594	86,677	305	610	342
$500,000 under $1,000,000	1,236	361,320	180,660	65	128	65	64	254	132	1,561	18,257	9,676	1,972	20,728	11,400	63	126	71
$1,000,000 or more	325	260,473	130,237	13	26	13	13	52	27	594	6,851	3,631	763	7,858	4,322	13	26	15

Footnotes at end of table.

Table 3.13—Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	58 percent			59 percent			60 percent			61 percent			62 percent			63 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	126,231	1,044,701	605,927	2,497	13,151	7,758	124,484	926,198	555,719	2,113	11,164	6,811	98,995	1,106,275	685,691	1,863	12,475	7,860
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	35,026	165,092	95,753	890	3,960	2,336	33,195	143,196	85,918	485	2,083	1,271	20,715	133,756	82,929	1,445	9,162	5,773
$100,000 under $200,000	75,790	702,176	407,262	1,194	6,756	3,986	73,309	591,695	355,017	1,216	6,639	4,050	58,828	642,435	398,310	344	2,727	1,718
$200,000 under $500,000	13,127	150,858	87,498	337	1,985	1,171	15,262	182,547	97,528	338	1,988	1,213	16,605	280,881	174,134	61	488	307
$500,000 under $1,000,000	1,682	19,601	11,369	64	378	223	1,943	20,922	12,553	64	382	233	2,067	35,950	22,269	13	98	62
$1,000,000 or more	606	6,974	4,045	12	72	42	755	7,838	4,703	12	72	44	780	13,273	8,229			

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	64 percent			66 percent			67 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
Total	64,565	781,388	500,087	45,187	569,961	376,175	774	12,583	8,431	32,782	431,079	293,134	25,344	340,144	234,700	23,988	3,136,962	2,195,874
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	9,840	64,344	41,180	4,720	26,844	17,717	—	—	—	1,673	7,994	5,436	302	604	417	—	—	—
$100,000 under $200,000	34,477	374,060	239,398	19,942	194,377	128,289	341	4,407	2,953	10,528	89,322	60,739	6,048	47,424	32,723	4,577	97,467	68,227
$200,000 under $500,000	17,366	292,624	187,279	17,601	296,960	195,994	357	6,680	4,476	17,596	281,054	191,117	15,982	238,837	164,798	15,487	966,375	676,483
$500,000 under $1,000,000	2,090	36,835	23,574	2,130	38,010	25,087	63	1,236	828	2,183	38,777	26,368	2,195	39,254	27,085	2,894	805,901	564,131
$1,000,000 or more	792	13,525	8,656	794	13,770	9,088	13	260	174	802	13,932	9,474	817	14,025	9,677	1,030	1,267,219	887,053

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

Section 4

Taxpayers Age 65 or Over

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Introduction

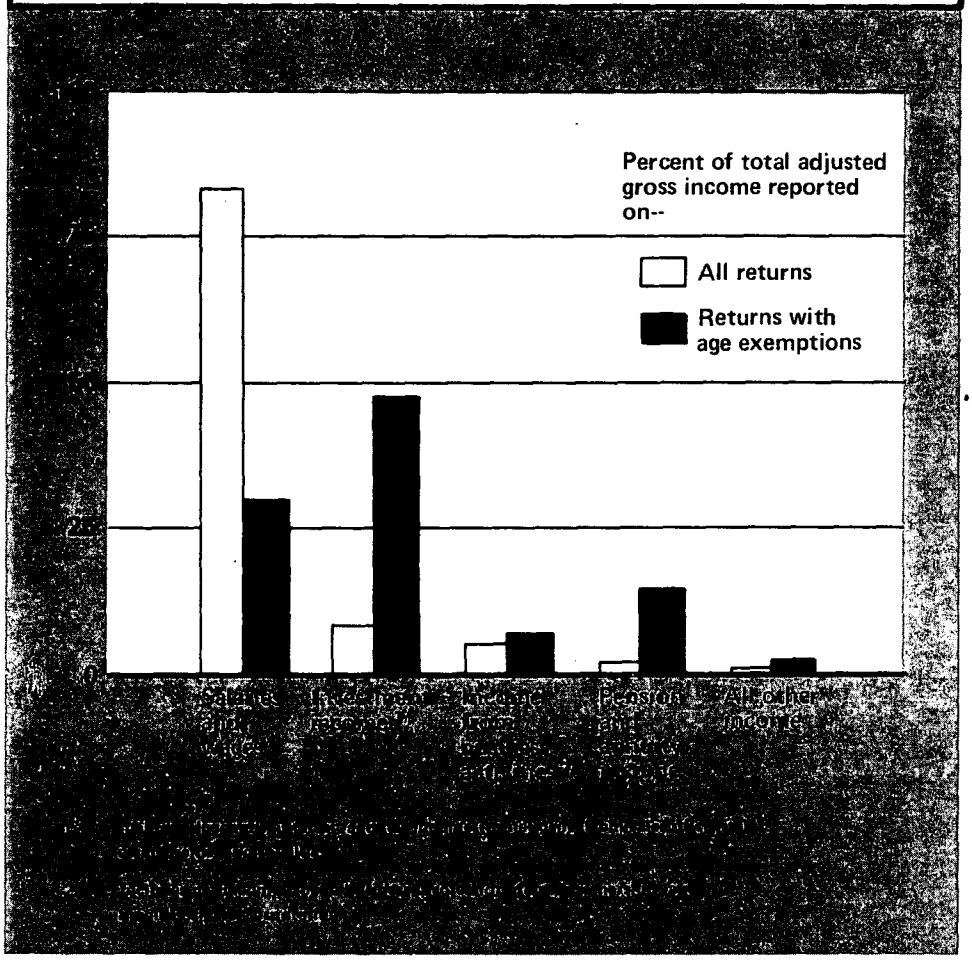
This section presents data for returns on which at least one additional exemption was claimed for age 65 or over. Selected income and tax items for these returns are shown in table 4.1, while information on the types of itemized deductions claimed on these returns is presented in table 4.2.

Returns with Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional $750 exemption for each taxpayer age 65 or over (which resulted in raising the income level for filing a return), the exclusion of all or a part of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, was nontaxable and was not reported on income tax returns. See chart 4A for a comparison of selected income characteristics reported on returns of taxpayers age 65 or over and on all returns.

Chart 4A

Sources of income as a percent of adjusted gross income: All returns and returns with age exemptions



For 1975, the filing requirement for single persons age 65 or over was $3,100. For joint returns, if either spouse was 65 or over, the filing requirement was $4,150; it was $4,900 if both were age 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case.

Table 4.1—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	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities[1]	
			Total	For age 65 or over	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	7,683,135	81,010,831	22,750,794	9,937,208	3,365,945	23,564,328	1,413,802	5,538,714
No adjusted gross income	97,152	−660,040	298,532	131,050	17,741	76,571	71,947	−651,800
$1 under $1,000	226,398	133,442	656,040	298,224	78,837	80,322	62,967	−13,387
$1,000 under $2,000	347,655	532,594	954,232	427,385	152,329	205,390	89,717	25,017
$2,000 under $3,000	564,814	1,424,867	1,552,187	683,666	289,244	588,406	111,874	83,776
$3,000 under $4,000	751,115	2,623,366	2,035,425	919,882	280,323	659,980	110,510	53,170
$4,000 under $5,000	834,908	3,766,082	2,266,213	1,014,646	338,821	1,047,697	80,203	79,958
$5,000 under $6,000	699,254	3,831,838	2,024,344	900,502	252,967	888,745	99,470	117,811
$6,000 under $7,000	568,980	3,682,897	1,676,780	746,562	210,272	880,255	64,210	110,327
$7,000 under $8,000	440,949	3,302,053	1,345,846	599,049	176,505	993,834	57,520	91,481
$8,000 under $9,000	447,894	3,797,965	1,389,759	599,402	204,955	1,127,797	53,688	107,387
$9,000 under $10,000	386,453	3,671,999	1,184,120	500,870	167,944	1,151,165	61,617	170,158
$10,000 under $11,000	267,711	2,803,935	817,789	350,965	129,677	963,759	35,104	100,379
$11,000 under $12,000	259,272	2,985,125	803,634	344,652	130,137	1,027,271	39,519	102,388
$12,000 under $13,000	192,212	2,403,472	599,597	243,571	102,510	890,936	30,816	101,459
$13,000 under $14,000	173,431	2,335,718	529,388	219,290	93,887	936,370	25,198	130,161
$14,000 under $15,000	147,872	2,144,224	465,488	193,909	75,620	790,215	23,933	90,751
$15,000 under $20,000	509,582	8,764,629	1,637,872	692,362	273,002	3,138,189	108,088	479,335
$20,000 under $25,000	245,058	5,460,687	817,210	337,463	132,388	1,903,532	64,287	426,199
$25,000 under $30,000	139,541	3,803,720	446,780	185,566	67,684	994,054	47,012	440,681
$30,000 under $50,000	232,788	8,732,697	772,677	328,659	109,448	1,994,891	93,505	1,281,802
$50,000 under $100,000	110,078	7,399,970	378,257	160,837	57,493	1,737,053	57,896	1,194,869
$100,000 under $200,000	30,299	4,060,098	105,688	44,725	16,169	968,687	18,416	630,215
$200,000 under $500,000	8,095	2,311,738	27,821	11,793	5,044	412,366	5,221	270,850
$500,000 under $1,000,000	1,104	740,959	3,759	1,578	702	79,767	780	54,280
$1,000,000 or more	420	956,796	1,356	600	246	27,076	304	61,269
All returns, summary:								
Under $5,000	2,822,042	7,820,312	7,782,629	3,474,853	1,157,295	2,658,365	527,218	−423,067
$5,000 under $10,000	2,543,630	18,286,752	7,580,849	3,346,385	1,012,643	5,041,796	338,505	597,183
$10,000 under $15,000	1,040,498	12,672,475	3,215,896	1,352,387	531,831	4,608,550	154,570	525,137
$15,000 or more	1,276,965	42,231,293	4,191,420	1,783,583	664,176	11,255,616	395,509	4,839,478

Size of adjusted gross income	Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss		Dividends			
					Before exclusion		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,876,312	4,218,896	135,246	117,015	3,242,650	11,173,008	2,691,203	10,780,696
No adjusted gross income	25,761	85,611	12,168	−57,519	24,581	47,547	15,092	45,592
$1 under $1,000	15,715	10,131	(*)	(*)	35,072	12,092	24,204	8,548
$1,000 under $2,000	24,161	7,783	3,522	281	61,303	27,661	41,115	21,705
$2,000 under $3,000	74,238	30,299	5,162	1,172	135,953	83,025	113,847	70,431
$3,000 under $4,000	111,910	46,116	18,132	10,416	283,622	216,324	209,809	187,852
$4,000 under $5,000	104,751	63,699	4,327	3,884	299,769	256,276	246,813	225,427
$5,000 under $6,000	135,857	87,910	7,365	3,381	250,926	294,268	203,221	266,085
$6,000 under $7,000	99,225	80,482	4,943	1,412	208,945	206,957	165,430	184,334
$7,000 under $8,000	93,987	111,211	6,121	3,312	176,140	212,875	140,852	191,999
$8,000 under $9,000	131,137	130,636	5,992	3,578	197,639	294,169	168,807	269,073
$9,000 under $10,000	92,594	138,833	3,279	4,988	176,976	280,051	151,174	259,832
$10,000 under $11,000	77,224	93,497	1,432	638	122,812	252,365	104,462	237,855
$11,000 under $12,000	71,262	112,041	4,145	14,075	124,664	265,805	103,301	250,186
$12,000 under $13,000	66,360	71,377	5,729	18,815	93,818	169,699	71,496	157,437
$13,000 under $14,000	55,512	81,174	4,091	−1,565	79,985	192,231	63,372	182,745
$14,000 under $15,000	53,979	76,945	(*)	(*)	76,970	228,682	65,741	218,919
$15,000 under $20,000	179,804	340,266	16,084	26,811	292,489	890,747	251,084	851,122
$20,000 under $25,000	115,298	218,413	5,608	12,109	167,228	687,131	144,995	663,913
$25,000 under $30,000	85,542	230,539	4,142	10,313	109,296	696,280	98,198	679,950
$30,000 under $50,000	146,409	542,278	5,454	13,858	190,016	1,483,312	178,607	1,454,183
$50,000 under $100,000	82,352	572,556	6,101	21,069	97,021	1,648,720	93,047	1,633,129
$100,000 under $200,000	24,716	368,528	2,374	8,322	28,173	1,134,069	27,380	1,129,391
$200,000 under $500,000	7,130	307,018	868	5,096	7,778	639,331	7,692	638,036
$500,000 under $1,000,000	997	130,198	199	4,484	1,063	332,795	1,055	332,619
$1,000,000 or more	391	283,354	104	6,239	411	420,596	409	420,532
All returns, summary:								
Under $5,000	356,536	243,639	49,549	−40,849	840,300	642,926	650,880	559,554
$5,000 under $10,000	552,800	549,072	27,700	16,670	1,010,626	1,268,319	829,484	1,171,122
$10,000 under $15,000	324,337	435,034	17,062	32,892	498,249	1,108,781	408,372	1,047,142
$15,000 or more	642,639	2,991,150	40,935	108,300	893,475	8,132,980	802,467	8,002,875

Footnotes at end of table.

Table 4.1—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	Interest received		Pensions and annuities				Rent net income less loss	
			Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	6,681,956	19,596,792	3,175,186	13,340,099	3,090,939	12,311,002	1,688,275	3,262,443
No adjusted gross income	55,209	96,784	8,529	34,672	8,465	31,436	31,189	−21,078
$1 under $1,000	134,778	58,488	38,035	106,989	32,108	34,215	40,027	−26,489
$1,000 under $2,000	238,055	146,498	75,255	89,521	67,762	67,627	84,419	60,043
$2,000 under $3,000	423,708	424,933	122,121	201,541	115,490	160,489	118,738	70,858
$3,000 under $4,000	636,873	1,009,440	292,505	537,470	285,665	493,316	145,535	136,418
$4,000 under $5,000	730,233	1,294,219	375,235	966,889	368,631	882,282	154,087	153,995
$5,000 under $6,000	612,415	1,231,680	334,414	1,005,669	331,910	942,619	155,082	236,504
$6,000 under $7,000	509,398	1,224,595	295,058	1,201,081	292,054	1,073,847	112,785	115,540
$7,000 under $8,000	393,470	870,570	222,215	938,998	220,121	901,298	95,186	102,885
$8,000 under $9,000	407,674	992,578	225,271	1,058,393	219,124	984,599	87,038	143,848
$9,000 under $10,000	356,692	994,913	192,773	871,775	181,386	824,167	69,310	89,718
$10,000 under $11,000	240,958	677,599	124,234	625,812	119,051	580,914	54,622	100,833
$11,000 under $12,000	231,983	672,881	122,246	670,235	120,036	645,095	46,436	86,346
$12,000 under $13,000	180,105	622,317	88,899	480,008	86,144	455,218	48,892	70,733
$13,000 under $14,000	159,718	525,879	83,581	381,991	80,515	358,479	41,137	64,310
$14,000 under $15,000	139,905	505,531	72,997	407,470	72,996	385,496	35,420	54,281
$15,000 under $20,000	486,115	2,103,524	218,568	1,457,552	214,222	1,348,918	123,454	363,261
$20,000 under $25,000	232,987	1,228,232	100,166	722,955	95,448	670,167	71,279	208,426
$25,000 under $30,000	136,126	809,917	56,724	438,108	56,455	418,010	38,847	153,981
$30,000 under $50,000	228,326	1,893,561	83,667	707,439	81,319	651,170	75,277	531,336
$50,000 under $100,000	108,133	1,277,056	32,895	308,528	32,412	285,376	42,728	370,434
$100,000 under $200,000	29,730	549,794	7,349	89,056	7,208	81,125	12,528	137,916
$200,000 under $500,000	7,874	238,478	2,081	33,708	2,051	29,723	3,549	46,896
$500,000 under $1,000,000	1,082	71,449	270	3,966	267	3,324	517	5,989
$1,000,000 or more	411	77,876	100	2,273	99	2,092	213	5,459
All returns, summary:								
Under $5,000	2,218,856	3,030,362	911,680	1,937,082	878,121	1,669,365	573,995	373,746
$5,000 under $10,000	2,279,649	5,314,336	1,269,731	5,075,916	1,244,595	4,726,530	519,381	688,495
$10,000 under $15,000	952,667	3,004,207	491,957	2,565,516	478,742	2,425,202	226,507	376,503
$15,000 or more	1,230,784	8,247,888	501,818	3,761,585	489,481	3,489,905	368,392	1,823,699

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss		Adjustments	
							Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	208,690	837,755	234,935	1,161,429	942,363	310,774	375,689	689,007
No adjusted gross income	2,376	11,379	4,765	−6,621	11,682	−252,825	3,705	15,768
$1 under $1,000					18,923	13,544	10,237	35,848
$1,000 under $2,000	9,391	9,233	8,104	10,222	26,095	8,104	5,605	16,437
$2,000 under $3,000					39,458	7,616	7,977	22,984
$3,000 under $4,000	9,649	5,280	13,151	23,905	56,496	22,747	16,208	25,273
$4,000 under $5,000	15,041	5,053	10,275	20,822	84,673	34,580	25,562	45,533
$5,000 under $6,000	17,961	25,745	17,330	38,306	78,226	31,524	28,032	38,472
$6,000 under $7,000	(*)	(*)	13,834	22,179	51,748	19,253	13,919	15,195
$7,000 under $8,000	16,214	14,099			60,476	15,535	10,774	11,492
$8,000 under $9,000	(*)	(*)	(*)	(*)	71,312	30,361	19,772	26,995
$9,000 under $10,000	13,676	29,624	5,062	15,757	41,305	18,535	18,534	25,490
$10,000 under $11,000	6,937	8,522	11,028	41,536	38,952	12,813	17,326	14,410
$11,000 under $12,000	6,799	9,778	15,991	77,167	44,575	19,002	17,840	31,103
$12,000 under $13,000	4,459	3,780	(*)	(*)	21,602	7,536	9,485	5,952
$13,000 under $14,000	7,461	37,159	6,690	28,036	27,775	17,337	13,732	24,366
$14,000 under $15,000	3,695	12,290	(*)	(*)	23,619	6,729	12,153	11,560
$15,000 under $20,000	19,944	60,782	25,296	97,932	80,320	33,909	50,683	79,421
$20,000 under $25,000	13,120	68,485	17,427	66,561	44,641	23,709	26,290	47,059
$25,000 under $30,000	7,717	29,382	13,119	38,565	30,475	25,237	14,175	27,108
$30,000 under $50,000	22,252	97,695	31,309	263,458	49,820	74,777	32,023	66,311
$50,000 under $100,000	12,503	114,891	17,899	181,043	28,360	77,752	17,606	65,261
$100,000 under $200,000	4,452	92,555	6,135	68,709	8,703	29,636	4,808	24,980
$200,000 under $500,000	1,769	84,847	2,155	66,361	2,535	22,680	1,112	8,413
$500,000 under $1,000,000	275	30,365	330	23,138	408	6,654	104	1,286
$1,000,000 or more	128	49,983	146	19,375	182	3,829	27	290
All returns, summary:								
Under $5,000	36,457	30,947	36,298	46,326	237,327	−166,234	69,294	161,844
$5,000 under $10,000	60,722	86,295	43,288	99,708	303,069	115,209	89,031	119,844
$10,000 under $15,000	29,351	71,529	41,535	170,254	156,523	63,417	70,536	87,391
$15,000 or more	82,160	648,987	113,816	845,140	245,444	298,384	146,828	320,129

Footnotes at end of table.

Table 4.1—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	Adjustments—Continued: Sick pay exclusion		Total deductions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	105,699	261,927	7,585,983	21,495,836	5,678,375	46,720,171	5,680,426	12,394,183
No adjusted gross income	(*)	(*)	—	—	—	—	(*)	(*)
$1 under $1,000			226,398	398,396	—	—	—	—
$1,000 under $2,000	16,471	63,541	347,655	592,366	—	—	—	—
$2,000 under $3,000			564,814	1,013,419	(*)	(*)	(*)	(*)
$3,000 under $4,000	14,271	40,476	751,115	1,387,652	351,662	147,487	353,711	21,893
$4,000 under $5,000			834,908	1,608,774	598,695	638,556	598,695	94,719
$5,000 under $6,000			699,254	1,416,553	648,300	997,563	648,300	154,341
$6,000 under $7,000	13,621	31,623	568,980	1,172,308	545,906	1,308,003	545,906	207,832
$7,000 under $8,000			440,949	1,006,862	424,788	1,347,735	424,788	218,414
$8,000 under $9,000	16,811	29,568	447,994	1,026,041	435,654	1,788,667	435,654	297,951
$9,000 under $10,000			386,453	961,437	372,147	1,890,340	372,147	324,583
$10,000 under $11,000			267,711	684,191	261,113	1,525,451	261,113	267,778
$11,000 under $12,000	7,235	15,745	259,272	656,261	256,266	1,741,449	256,266	311,747
$12,000 under $13,000			192,212	487,057	190,840	1,471,220	190,840	265,813
$13,000 under $14,000	(*)	(*)	173,431	478,804	172,622	1,462,033	172,622	270,251
$14,000 under $15,000	(*)	(*)	147,872	478,512	147,049	1,324,161	147,049	247,396
$15,000 under $20,000	18,269	36,605	509,582	1,812,538	503,331	5,769,146	503,331	1,131,970
$20,000 under $25,000	5,764	9,033	245,058	983,996	243,450	3,873,152	243,450	825,877
$25,000 under $30,000			139,541	676,047	139,261	2,792,973	139,261	641,251
$30,000 under $50,000	4,094	4,139	232,788	1,433,365	231,271	6,746,821	231,271	1,826,041
$50,000 under $100,000	769	1,518	110,078	1,331,141	109,645	5,799,893	109,646	2,088,393
$100,000 under $200,000	245	356	30,299	813,508	30,118	3,180,262	30,118	1,467,012
$200,000 under $500,000	68	70	8,095	544,337	8,040	1,749,900	8,040	970,149
$500,000 under $1,000,000	(*)	(*)	1,104	218,839	1,089	521,361	1,089	324,781
$1,000,000 or more	(*)	(*)	420	313,410	413	643,676	413	435,661
All returns, summary:								
Under $5,000	33,888	118,282	2,724,890	5,000,610	957,072	786,364	959,122	116,944
$5,000 under $10,000	30,432	61,191	2,543,630	5,583,201	2,426,795	7,332,309	2,426,795	1,203,120
$10,000 under $15,000	12,165	30,725	1,040,498	2,784,844	1,027,890	7,524,314	1,027,890	1,362,964
$15,000 or more	29,214	51,729	1,276,965	8,127,181	1,266,618	31,077,185	1,266,619	9,711,135

Size of adjusted gross income	Tax credits: Total		Tax credits: Retirement income credit		Income tax after credits		Total income tax		Total tax liability	
	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)
Total	5,680,426	519,470	598,075	88,602	5,246,328	11,874,710	5,247,509	11,906,985	5,505,908	12,230,697
No adjusted gross income	(*)	(*)	—	—	(*)	(*)	228	1,331	6,811	3,007
$1 under $1,000	—	—	—	—	—	—	(*)	(*)	24,123	1,432
$1,000 under $2,000	—	—	—	—	—	—	(*)	(*)	47,638	4,491
$2,000 under $3,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	68,007	9,184
$3,000 under $4,000	353,711	10,055	26,465	989	224,548	11,838	224,554	11,909	278,642	21,747
$4,000 under $5,000	598,695	23,783	48,181	4,177	475,756	70,936	475,757	70,938	502,544	80,656
$5,000 under $6,000	648,300	37,188	66,512	7,345	531,573	117,153	531,573	117,153	549,458	128,319
$6,000 under $7,000	545,906	37,216	62,727	8,580	520,382	170,616	520,382	170,616	527,687	181,202
$7,000 under $8,000	424,788	31,235	53,252	8,294	405,378	187,179	405,378	187,179	408,126	196,826
$8,000 under $9,000	435,654	30,146	39,592	6,561	430,146	267,805	430,157	267,871	431,185	278,084
$9,000 under $10,000	372,147	31,452	59,455	10,529	368,548	293,130	368,548	293,130	369,014	304,143
$10,000 under $11,000	261,113	22,168	32,919	4,919	259,214	245,608	259,214	245,608	259,782	254,941
$11,000 under $12,000	256,266	22,340	30,427	5,543	255,968	289,407	255,968	289,407	255,971	298,845
$12,000 under $13,000	190,840	15,949	23,062	3,170	189,377	249,864	189,377	249,864	189,990	257,186
$13,000 under $14,000	172,622	15,603	20,387	3,924	172,128	254,648	172,128	254,848	172,622	265,150
$14,000 under $15,000	147,049	13,660	16,180	3,666	146,739	233,736	146,761	233,762	147,072	241,071
$15,000 under $20,000	503,331	53,529	50,009	9,142	502,043	1,078,441	502,699	1,078,877	504,278	1,120,854
$20,000 under $25,000	243,450	30,794	26,458	4,868	243,344	795,083	243,366	795,403	243,671	825,728
$25,000 under $30,000	139,261	20,519	12,129	1,590	139,026	620,732	139,033	620,775	139,261	643,705
$30,000 under $50,000	231,271	43,659	21,675	3,896	230,476	1,782,382	230,492	1,783,276	230,570	1,835,501
$50,000 under $100,000	109,646	32,950	6,541	1,006	109,512	2,055,443	109,568	2,057,864	109,690	2,088,954
$100,000 under $200,000	30,118	19,919	1,596	285	30,053	1,447,092	30,124	1,452,525	30,173	1,461,647
$200,000 under $500,000	8,040	14,426	409	73	8,019	955,723	8,048	962,858	8,066	965,398
$500,000 under $1,000,000	1,089	6,740	81	18	1,087	318,041	1,094	322,159	1,098	322,653
$1,000,000 or more	413	6,009	38	9	412	429,651	415	439,487	419	439,963
All returns, summary:										
Under $5,000	959,122	33,969	74,648	5,166	702,903	82,975	703,184	84,523	927,765	120,527
$5,000 under $10,000	2,426,795	187,237	281,538	41,307	2,256,027	1,035,883	2,256,038	1,035,950	2,285,470	1,088,574
$10,000 under $15,000	1,027,890	89,721	122,955	21,222	1,023,426	1,273,263	1,023,448	1,273,290	1,025,447	1,317,192
$15,000 or more	1,266,619	228,546	118,936	20,905	1,263,872	9,482,589	1,264,839	9,513,222	1,267,226	9,704,405

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

[1]Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

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

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Type and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total itemized deductions[1]		Medical and dental expenses deducted		Taxes paid		Interest paid		Contributions		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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	2,159,952	11,528,529	2,004,376	2,823,016	2,108,764	3,835,882	1,046,846	1,385,250	2,033,069	2,549,693	1,714,510	923,571
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	1,353	4,702	1,124	849	1,353	1,526	1,079	1,854	1,353	386	(*)	(*)
$2,000 under $3,000	24,651	79,831	22,102	45,105	24,651	17,727	4,292	4,789	21,874	6,232	16,265	5,979
$3,000 under $4,000	88,743	246,724	80,506	123,469	81,038	62,892	29,224	24,919	74,555	29,976	56,807	5,469
$4,000 under $5,000	133,714	393,865	126,840	203,104	118,315	89,818	59,177	35,930	110,322	51,485	83,934	13,528
$5,000 under $6,000	139,298	435,341	132,299	192,571	136,665	100,058	64,824	33,670	125,223	72,860	109,274	35,727
$6,000 under $7,000	128,755	398,216	123,925	160,630	125,150	110,228	50,519	41,277	118,433	65,048	82,919	21,034
$7,000 under $8,000	137,727	470,172	132,439	227,795	133,559	110,015	58,455	31,551	131,043	84,832	109,909	15,979
$8,000 under $9,000	155,825	503,856	148,806	187,280	151,299	146,396	72,604	64,325	151,472	86,391	116,397	19,485
$9,000 under $10,000	132,994	514,368	123,968	215,665	129,089	127,309	70,375	48,568	122,873	77,058	112,633	45,246
$10,000 under $11,000	105,756	390,532	102,686	126,188	103,359	115,305	59,578	57,578	101,424	70,037	85,750	21,425
$11,000 under $12,000	101,553	360,551	94,295	129,574	100,754	110,297	46,134	32,195	98,449	69,882	84,710	18,603
$12,000 under $13,000	74,981	252,979	67,592	69,239	72,266	89,515	43,652	31,381	70,440	43,657	60,332	14,389
$13,000 under $14,000	75,780	269,357	66,807	63,045	74,941	92,114	45,135	27,542	72,180	69,130	64,358	15,553
$14,000 under $15,000	68,005	294,576	64,717	89,943	67,984	90,927	39,248	39,400	66,406	48,036	59,904	26,270
$15,000 under $20,000	225,227	1,104,928	210,629	323,738	223,110	353,023	117,649	138,691	215,118	214,273	184,137	72,065
$20,000 under $25,000	150,311	745,378	140,444	185,406	150,311	272,712	77,041	79,014	146,924	136,843	129,533	71,403
$25,000 under $30,000	99,322	574,577	88,207	73,464	98,021	255,082	50,732	64,829	96,934	122,699	79,201	58,504
$30,000 under $50,000	174,311	1,284,870	158,067	204,539	174,178	533,716	83,275	183,197	170,486	249,141	145,958	114,277
$50,000 under $100,000	101,316	1,309,139	86,481	131,407	101,215	551,563	50,959	175,125	99,016	308,988	84,584	141,849
$100,000 under $200,000	29,219	810,774	23,216	46,722	29,183	310,630	16,223	112,866	28,602	243,536	25,139	96,992
$200,000 under $500,000	7,936	543,939	6,252	15,452	7,929	177,196	4,969	82,712	7,791	206,710	7,207	61,869
$500,000 under $1,000,000	1,097	218,823	836	2,262	1,096	57,670	704	34,110	1,078	100,185	1,006	24,593
$1,000,000 or more	419	313,407	279	674	419	56,743	289	38,810	416	192,285	389	22,896
All returns, summary:												
Under $5,000	250,320	732,745	232,431	377,401	228,216	173,383	94,481	68,408	208,761	88,122	161,170	25,431
$5,000 under $10,000	694,399	2,321,954	661,437	983,940	675,762	594,005	316,777	219,390	649,044	386,189	541,132	137,451
$10,000 under $15,000	426,075	1,567,994	396,097	477,989	419,324	498,157	233,747	188,096	408,899	300,742	355,054	96,239
$15,000 or more	789,158	6,905,835	714,411	983,683	785,462	2,570,335	401,841	909,352	766,365	1,774,638	657,154	664,448

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

[1]Includes data for type not specified.

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

Section 5

State and Regional Data

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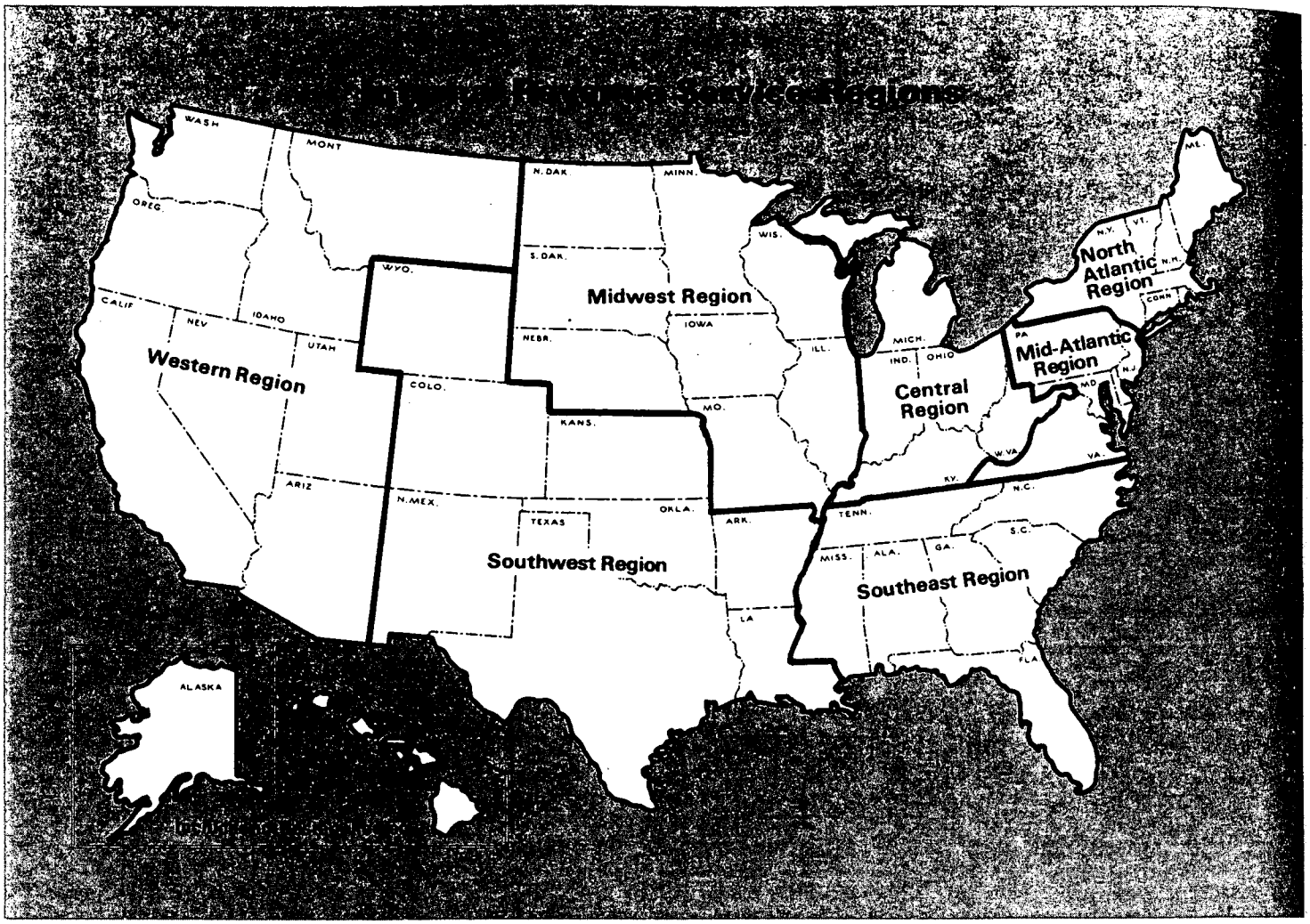
Table 5A.—Returns with Political Contributions Credit, Deduction, or Presidential Election Campaign Fund Checkoff, by States

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

States	Number of returns	Returns with credit for political contributions		Returns with deduction for political contributions		Returns with Presidential Election Campaign Fund checkoff	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**21,689,355**	**1,571,275**	**37,600,297**	**687,571**	**61,378,210**	**20,738,611**	**33,087,788**
Alabama	202,373	12,781	387,443	8,288	584,269	194,406	318,442
Alaska	40,806	2,770	70,379	1,481	149,385	37,981	58,134
Arizona	185,521	19,845	565,030	7,174	647,188	171,412	278,147
Arkansas	136,927	4,455	135,548	2,184	162,410	132,691	220,296
California	2,352,516	226,688	5,459,470	93,564	9,048,169	2,199,527	3,458,225
Colorado	308,515	23,975	509,687	6,582	508,003	299,154	487,155
Connecticut	384,189	32,636	771,761	10,990	1,169,803	366,680	592,767
Delaware	74,796	4,619	157,494	3,594	224,292	71,475	112,852
District of Columbia	90,106	8,359	213,322	2,928	236,064	85,540	114,890
Florida	836,713	54,325	1,022,635	21,143	1,847,583	809,293	1,296,547
Georgia	394,052	18,661	411,893	12,021	1,211,499	383,548	620,007
Hawaii	115,235	5,783	137,734	4,111	359,750	111,522	178,291
Idaho	67,690	4,254	45,354	945	75,514	65,972	106,919
Illinois	1,289,095	84,012	1,882,564	51,282	4,873,377	1,239,922	1,961,778
Indiana	412,151	34,181	894,429	17,795	1,930,456	385,727	633,982
Iowa	283,226	15,685	299,937	6,894	423,864	277,802	455,343
Kansas	162,007	12,408	187,350	6,487	465,841	153,182	245,379
Kentucky	236,209	15,979	407,226	5,011	600,010	229,588	380,935
Louisiana	304,829	23,420	629,563	7,235	947,382	288,561	468,368
Maine	86,859	6,520	172,337	2,095	214,826	82,516	136,449
Maryland	442,314	21,962	373,555	21,131	1,604,784	425,340	670,745
Massachusetts	768,564	52,886	1,687,102	23,091	1,811,282	731,155	1,141,132
Michigan	887,270	53,650	1,278,330	27,916	1,871,028	849,568	1,398,066
Minnesota	360,148	57,443	877,461	13,502	988,655	321,226	503,569
Mississippi	146,891	15,179	308,387	6,520	708,075	135,201	215,213
Missouri	390,407	11,711	174,086	14,791	1,040,708	380,854	601,581
Montana	60,998	2,204	32,392	2,154	110,651	58,988	95,515
Nebraska	136,792	3,161	70,936	3,642	250,818	134,209	213,201
Nevada	81,307	6,179	139,546	3,039	404,836	78,226	121,494
New Hampshire	94,521	6,293	148,850	1,770	183,146	90,832	143,177
New Jersey	1,022,462	90,428	2,795,386	23,123	1,904,757	986,889	1,576,528
New Mexico	98,284	8,981	190,497	3,402	216,478	92,334	149,696
New York	2,393,565	240,696	6,127,015	82,674	7,492,916	2,281,324	3,545,235
North Carolina	371,522	20,881	329,999	11,956	1,170,032	354,167	572,907
North Dakota	61,021	4,931	96,568	1,573	113,357	57,706	93,344
Ohio	1,057,271	65,804	1,497,858	32,041	2,956,417	1,016,786	1,605,688
Oklahoma	183,981	4,921	87,234	4,542	486,592	177,738	298,096
Oregon	198,691	14,782	418,882	2,520	229,634	191,018	316,086
Pennsylvania	1,383,335	75,536	2,072,985	43,134	4,109,261	1,336,464	2,134,660
Rhode Island	95,785	5,431	126,253	3,134	383,849	93,838	150,989
South Carolina	236,429	7,879	155,371	4,890	528,742	230,071	389,375
South Dakota	54,706	4,060	108,444	1,796	170,323	52,075	85,431
Tennessee	313,314	22,110	603,191	7,419	969,303	296,272	482,376
Texas	1,128,227	42,142	998,571	23,173	1,948,471	1,098,784	1,759,527
Utah	113,755	7,432	157,391	2,965	130,710	109,269	177,182
Vermont	45,317	4,310	71,045	1,126	66,263	43,583	70,011
Virginia	551,127	31,180	706,719	19,321	1,565,739	524,498	837,558
Washington	347,203	25,044	700,078	14,837	1,207,684	328,578	541,692
West Virginia	119,313	6,350	121,712	1,286	134,231	116,721	192,994
Wisconsin	396,480	25,098	623,126	11,514	694,838	377,515	620,203
Wyoming	39,013	1,645	31,928	475	38,687	37,597	61,055
APO/FPO[1]	108,294	(*)	(*)	(*)	(*)	106,696	157,585
Puerto Rico	(*)	—	—	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	34,173	(*)	(*)	503	86,208	33,630	55,849

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands, or abroad.
NOTE: Detail may not add to total because of rounding.



Introduction

Data in this section classify taxpayers by State and by Internal Revenue Service Region. The boundaries of these regions are indicated in the map included in this section. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

Geographic Data

Geographic tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of earned income from their adjusted gross incomes.

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(a) the address of the tax lawyer or accountant who prepared the return,

(b) the address of their place of business, or

(c) 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.

Data for 1975

Data are shown this year for returns with political contributions credit, political contributions deduction, and presidential election campaign fund checkoff (table 5A), as well as for returns with the earned income credit provided for by the Tax Reduction Act of 1975 (table 5B). Information on the components of the major types of itemized deductions is shown in table 5.2, and additional data on the types of taxpayers' dependents is presented in table 5.3.

Table 5B.—Returns with Earned Income Credit: Total and Refundable Portion by States

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

States	Number of returns[1]	Adjusted gross income less deficit	Total earned income credit[1]	Refundable portion		Returns with wholly refundable earned income credit[2]	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**6,214,533**	**29,659,849**	**1,249,960**	**4,334,159**	**886,755**	**2,966,092**	**697,462**
Alabama	161,270	778,154	33,259	112,921	23,218	77,955	18,889
Alaska	6,898	34,805	1,388	4,391	1,064	3,904	1,023
Arizona	69,538	324,792	15,558	52,698	11,979	35,398	8,876
Arkansas	85,711	394,575	18,037	58,944	12,244	37,383	9,760
California	571,564	2,766,639	112,936	414,617	82,724	277,889	63,177
Colorado	63,436	262,383	13,776	51,249	10,769	37,904	8,772
Connecticut	40,121	169,488	7,674	34,763	5,904	26,478	4,817
Delaware	17,842	86,759	3,083	12,938	2,092	8,406	1,689
District of Columbia	19,813	93,770	4,187	12,927	3,107	9,922	2,450
Florida	294,092	1,354,606	63,936	211,643	46,768	149,238	38,320
Georgia	226,231	1,124,235	48,902	165,858	34,361	115,018	28,203
Hawaii	15,654	68,600	3,135	11,784	2,490	8,511	1,983
Idaho	26,975	111,461	5,564	20,129	3,978	13,375	3,114
Illinois	233,540	1,108,945	48,864	168,215	37,111	122,910	30,306
Indiana	131,910	576,901	28,257	94,854	21,180	69,935	17,208
Iowa	58,625	241,569	11,642	34,579	7,048	23,143	5,114
Kansas	60,751	277,149	11,727	42,508	7,839	22,562	5,617
Kentucky	134,815	574,102	28,123	104,084	20,882	70,733	16,281
Louisiana	152,953	772,515	32,405	101,598	23,510	67,961	18,627
Maine	41,533	205,344	8,270	29,365	5,857	19,906	4,864
Maryland	107,872	491,597	20,460	80,448	14,882	61,232	11,964
Massachusetts	128,219	647,095	23,548	92,625	17,292	64,698	12,748
Michigan	209,897	962,161	40,874	151,468	29,231	113,269	24,862
Minnesota	90,820	433,378	16,197	57,875	9,743	33,783	7,144
Mississippi	107,803	501,077	23,681	82,192	17,433	54,422	13,303
Missouri	167,887	671,316	37,654	136,217	28,787	103,399	25,715
Montana	22,641	91,472	4,303	16,550	2,978	11,454	2,455
Nebraska	31,324	129,555	6,079	20,171	3,260	8,002	1,958
Nevada	25,374	109,806	4,841	19,070	4,008	13,514	3,065
New Hampshire	20,520	111,042	3,628	12,225	2,440	8,858	2,089
New Jersey	176,626	813,631	39,598	131,939	29,831	96,894	25,062
New Mexico	43,431	197,182	8,521	30,205	6,068	21,669	4,878
New York	412,423	2,077,456	83,793	269,561	58,560	187,228	45,532
North Carolina	229,332	1,137,451	46,173	157,302	33,367	99,488	24,254
North Dakota	17,651	73,830	3,531	12,132	2,011	6,920	1,423
Ohio	254,573	1,229,839	48,226	148,375	27,840	106,112	22,076
Oklahoma	105,817	497,274	23,250	82,376	17,639	55,185	13,997
Oregon	49,114	210,097	10,679	35,572	7,647	22,451	5,642
Pennsylvania	274,669	1,349,581	50,903	180,549	33,292	112,261	25,638
Rhode Island	23,039	110,219	3,915	15,353	3,339	12,870	2,841
South Carolina	112,214	591,610	22,341	68,496	14,400	37,430	9,237
South Dakota	23,432	85,302	4,679	17,277	2,831	7,846	1,697
Tennessee	190,072	965,609	37,120	141,740	26,674	95,936	19,743
Texas	459,984	2,247,229	91,201	303,499	62,934	207,224	50,796
Utah	35,234	154,637	7,577	26,754	5,539	18,071	4,351
Vermont	17,613	84,021	3,412	12,079	2,259	8,103	1,856
Virginia	152,917	832,779	26,077	91,052	18,060	55,408	12,781
Washington	102,636	514,050	18,756	64,823	13,476	52,399	11,588
West Virginia	56,777	298,757	12,796	40,788	9,331	28,307	7,006
Wisconsin	120,090	530,735	22,782	84,829	15,264	57,371	11,681
Wyoming	11,193	52,774	1,920	6,405	1,228	3,841	888
APO/FPO[3]	18,018	124,551	1,950	(*)	(*)	(*)	(*)
Puerto Rico	(*)	(*)	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[4]	—	—	—	—	—	—	—

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

[1]Includes data for returns with earned income credit which offsets tax liability, and the refundable portion of the earned income credit.

[2]Data also included in refundable portion, columns 4 and 5.

[3]Returns filed from Army Post Office and Fleet Post Office addresses.

[4]Returns filed from Panama Canal Zone, Virgin Islands, or abroad

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

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions

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

States and regions	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business or profession net profit less loss		Farm net profit less loss		Partnership net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**82,229,332**	**947,784,871**	**73,520,046**	**795,399,462**	**7,242,542**	**39,421,475**	**2,755,041**	**3,563,322**	**2,472,626**	**10,751,315**
Alabama	1,190,083	12,274,800	1,102,652	10,774,087	96,509	539,200	45,403	−44,329	26,383	199,166
Alaska	154,800	2,790,812	148,296	2,587,000	20,784	91,363	1,362	−4,528	7,531	31,222
Arizona	845,347	8,892,519	731,934	7,485,239	83,106	262,571	7,970	−16,964	28,178	70,848
Arkansas	698,413	6,479,091	597,238	5,170,191	61,597	363,463	61,589	48,322	27,199	133,681
California	8,660,529	104,480,638	7,701,499	87,090,886	912,264	4,894,599	111,102	−73,760	401,670	1,355,943
Colorado	1,041,115	12,051,252	941,278	9,999,900	122,687	575,690	37,574	72,068	47,509	104,632
Connecticut	1,243,732	16,174,169	1,108,191	13,378,405	96,661	614,722	6,118	2,498	42,565	185,390
Delaware	236,081	2,937,583	215,623	2,481,251	15,727	83,969	3,565	21,576	5,544	24,662
District of Columbia	309,551	3,690,624	280,404	3,034,420	16,934	92,035	270	−1,104	8,982	37,661
Florida	3,180,918	34,240,232	2,683,873	26,400,067	300,739	1,394,062	48,479	−56,880	96,461	179,579
Georgia	1,776,459	18,483,821	1,626,495	16,093,513	146,661	728,509	66,389	−5,819	61,165	142,927
Hawaii	358,510	4,269,025	326,856	3,669,698	33,368	141,023	5,787	8,679	22,942	3,673
Idaho	308,238	3,189,948	268,556	2,536,786	39,249	195,186	24,661	66,295	12,088	55,322
Illinois	4,476,990	57,066,124	3,982,039	47,799,686	350,119	2,189,223	128,847	615,001	140,323	575,295
Indiana	2,022,623	23,230,630	1,811,221	19,525,606	173,013	881,966	113,113	312,071	40,724	222,821
Iowa	1,106,216	12,649,586	916,761	9,241,692	122,851	626,433	149,471	915,179	49,245	310,301
Kansas	887,400	10,095,249	763,018	7,686,830	102,847	591,515	92,840	366,224	25,634	154,333
Kentucky	1,158,570	11,799,083	1,018,238	9,808,417	111,657	582,693	133,397	−54,033	36,486	229,947
Louisiana	1,276,694	13,757,740	1,178,784	11,811,399	105,586	645,933	33,133	−99,747	31,256	197,467
Maine	406,518	3,842,538	363,926	3,141,819	47,491	228,479	7,728	9,156	4,972	29,414
Maryland	1,679,807	21,892,354	1,548,844	18,955,459	124,744	812,568	21,450	59,234	36,011	196,290
Massachusetts	2,321,090	26,517,856	2,084,442	22,570,960	175,088	930,635	4,726	13,387	40,199	160,468
Michigan	3,352,873	41,101,962	3,051,182	35,764,883	250,834	1,418,722	84,662	51,447	83,821	267,059
Minnesota	1,526,636	17,392,265	1,345,098	14,413,239	152,766	839,482	114,139	315,108	40,970	150,941
Mississippi	721,187	6,732,088	652,776	5,776,016	64,868	375,346	46,199	−93,847	20,000	113,957
Missouri	1,783,749	19,260,942	1,553,208	15,977,528	176,663	868,587	142,692	71,205	44,264	295,537
Montana	297,349	2,979,483	251,908	2,296,446	36,818	176,268	24,747	77,442	12,333	48,647
Nebraska	614,764	6,645,557	507,361	4,831,203	70,258	330,384	79,393	427,954	24,504	191,752
Nevada	272,992	3,085,793	253,115	2,705,595	26,386	118,968	1,884	−15,883	8,549	6,385
New Hampshire	338,499	3,529,250	302,489	2,948,962	33,576	151,956	2,052	−966	7,016	21,206
New Jersey	2,918,856	37,754,441	2,637,067	32,516,681	201,611	1,379,218	5,350	−20,798	80,495	435,039
New Mexico	419,365	4,032,511	383,210	3,448,300	41,458	161,483	14,000	−36,546	13,126	48,347
New York	6,876,422	87,314,616	6,182,703	73,338,656	493,373	3,044,785	46,295	−46,544	187,547	879,901
North Carolina	2,004,327	19,972,537	1,804,191	16,885,284	162,107	769,523	107,669	151,654	50,519	303,240
North Dakota	243,847	2,719,671	187,544	1,705,769	24,901	122,987	45,667	432,054	9,295	76,302
Ohio	4,181,357	48,100,944	3,801,657	41,572,226	326,081	1,742,233	124,372	215,446	90,155	477,930
Oklahoma	1,011,707	10,479,769	909,205	8,786,874	122,587	576,348	85,351	−98,305	27,359	94,551
Oregon	925,316	10,166,326	822,013	8,339,610	102,190	508,139	40,231	18,823	33,387	154,128
Pennsylvania	4,573,333	52,086,776	4,088,332	44,597,288	344,663	2,210,841	56,128	78,496	90,926	552,387
Rhode Island	370,662	3,907,629	328,540	3,277,780	25,250	158,366	417	−1,028	7,359	14,934
South Carolina	1,008,827	9,866,346	938,341	8,496,791	75,850	371,012	35,722	−17,571	22,988	129,979
South Dakota	253,077	2,389,766	200,451	1,673,780	29,819	144,723	47,795	155,629	12,208	74,471
Tennessee	1,529,190	15,659,916	1,410,364	13,624,058	127,107	805,651	104,340	−117,286	26,331	210,212
Texas	4,626,025	52,201,080	4,191,557	43,620,605	495,047	2,767,971	218,156	−278,442	189,571	550,451
Utah	440,270	4,690,427	405,844	4,059,159	45,536	231,939	13,466	−8,836	19,945	11,133
Vermont	178,753	1,775,864	157,762	1,442,973	20,964	90,699	6,684	−8,211	4,535	18,161
Virginia	1,918,588	22,634,996	1,750,947	19,431,358	137,735	704,719	51,692	−48,199	46,152	203,741
Washington	1,443,115	17,556,906	1,291,057	14,462,150	146,763	855,365	38,561	158,457	56,274	286,106
West Virginia	609,955	6,707,336	562,896	5,769,885	45,186	290,666	11,414	−12,784	11,551	93,254
Wisconsin	1,788,831	19,639,184	1,570,814	16,607,389	156,019	80,2128	89,806	76,993	47,218	264,562
Wyoming	155,939	1,813,560	136,950	1,426,929	18,914	109,280	9,569	−13,159	7,773	43,254
APO/FPO[1]	315,675	2,668,760	315,675	2,654,015	2,410	−1,105	—	—	(*)	(*)
Puerto Rico	26,524	200,195	25,797	194,855	(*)	(*)	—	—	(*)	(*)
U.S. citizens abroad[2]	159,638	1,912,283	98,244	1,509,864	4,394	14,160	1,614	−1,507	2,601	13,407
IRS Regions										
All regions	**82,229,332**	**947,784,871**	**73,520,046**	**795,399,462**	**7,242,542**	**39,421,475**	**2,755,041**	**3,563,322**	**2,472,626**	**10,751,315**
Central	11,325,378	130,939,955	10,245,194	112,441,017	906,771	4,916,280	466,958	512,147	262,737	1,290,811
Mid—Atlantic	11,636,216	140,996,783	10,521,217	121,016,457	841,414	5,283,351	138,455	89,205	268,110	1,549,800
Midwest	11,794,110	137,763,095	10,263,076	112,250,287	1,083,396	5,723,957	797,810	3,009,124	368,027	1,959,162
North Atlantic	11,735,676	143,081,922	10,528,053	120,099,555	892,403	5,229,643	74,020	−31,707	294,193	1,309,474
Southeast	11,410,991	117,229,739	10,218,692	98,049,817	973,841	4,983,303	454,201	−184,078	303,847	1,279,079
Southwest	10,118,658	110,910,252	9,101,220	91,951,028	1,090,723	5,791,682	552,212	−39,587	369,427	1,326,716
Western	13,706,466	162,101,887	12,202,878	135,232,569	1,446,464	7,475,441	269,771	209,725	602,897	2,023,206
Other areas[3]	501,837	4,781,238	439,716	4,358,734	7,530	17,818	1,614	−1,507	3,388	13,068

Footnotes at end of table.

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
					Total		Dividends in adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States, total	7,574,823	14,071,892	952,540	135,605	13,307,427	23,270,181	6,853,491	21,892,126	40,378,240	43,433,554
Alabama	55,956	133,814	9,340	−15,948	114,799	139,597	62,163	129,325	402,939	325,777
Alaska	14,642	43,513	1,980	2,621	17,138	15,642	9,585	14,146	67,199	52,459
Arizona	95,834	196,871	7,811	3,744	132,488	249,205	85,358	234,309	401,248	579,516
Arkansas	58,146	124,770	14,601	191	67,911	117,857	47,949	110,866	270,449	290,568
California	966,036	1,895,461	77,788	−4,018	1,469,487	2,435,966	968,393	2,281,742	4,286,644	5,332,809
Colorado	138,458	321,847	16,292	398	184,354	248,832	123,533	230,893	526,596	527,201
Connecticut	126,614	203,636	5,477	−8,854	313,321	687,197	216,839	653,588	782,587	868,214
Delaware	18,462	25,082	803	−269	50,678	131,450	33,467	126,325	121,303	97,626
District of Columbia	25,945	45,501	711	−943	44,968	149,227	33,582	144,567	98,975	156,762
Florida	382,201	911,099	29,740	−8,989	640,303	1,510,628	475,569	1,440,573	1,484,485	2,683,362
Georgia	111,892	253,141	11,736	2,405	188,451	314,349	126,345	297,148	592,411	685,863
Hawaii	31,910	68,400	2,168	3,223	73,864	87,872	46,211	80,959	235,397	197,285
Idaho	41,695	79,323	10,185	6,280	39,131	45,338	23,919	41,592	137,429	131,884
Illinois	408,497	759,210	50,907	3,387	806,540	1,428,972	535,025	1,343,276	2,431,763	2,780,255
Indiana	154,489	267,524	30,134	15,757	281,173	405,940	178,885	377,181	1,021,900	841,337
Iowa	185,966	321,336	43,699	24,520	176,136	199,007	98,995	183,169	662,556	722,526
Kansas	114,401	202,785	29,480	31,210	151,070	221,897	94,162	207,616	476,191	469,814
Kentucky	90,710	285,290	26,543	24,084	123,272	263,914	79,925	251,997	427,918	447,502
Louisiana	72,782	180,847	7,059	2,863	139,249	188,000	92,474	172,135	473,392	465,916
Maine	24,473	50,383	2,679	2,612	61,940	122,839	46,715	115,948	191,830	173,972
Maryland	108,866	185,733	13,298	7,397	271,762	387,960	182,713	360,603	680,179	730,454
Massachusetts	160,586	277,683	6,330	1,642	432,261	804,149	292,399	757,625	1,374,833	1,266,426
Michigan	264,293	355,525	27,182	−22,955	552,214	839,724	367,352	779,412	1,712,405	1,607,095
Minnesota	201,034	298,708	36,260	22,224	270,660	359,504	168,213	333,917	923,412	870,125
Mississippi	40,350	83,480	5,441	3,736	68,068	94,888	45,543	87,568	223,117	232,233
Missouri	194,263	304,421	39,780	6,055	280,295	531,551	177,895	502,833	858,645	947,252
Montana	38,291	88,189	13,504	6,890	45,978	50,817	30,452	48,398	147,281	172,440
Nebraska	90,443	182,383	27,830	−4,371	97,493	110,369	60,611	102,068	341,387	383,570
Nevada	25,754	66,200	3,344	−7,276	34,883	87,795	20,821	84,180	111,524	139,122
New Hampshire	25,743	57,833	1,660	−737	63,186	104,946	43,521	98,806	191,174	180,785
New Jersey	265,571	360,263	5,432	−3,427	600,688	1,004,848	419,184	935,448	1,592,804	1,746,145
New Mexico	36,267	75,129	5,246	4,952	58,044	86,938	32,989	82,933	161,999	180,733
New York	656,236	930,838	25,431	−23,971	1,374,691	3,152,187	988,305	3,000,789	3,823,817	4,789,197
North Carolina	150,419	192,872	14,927	−5,359	260,326	516,971	189,388	490,823	784,036	718,272
North Dakota	38,539	76,307	16,495	6,511	33,630	32,481	22,301	29,456	132,627	147,181
Ohio	309,693	475,796	32,763	−21,338	660,958	1,076,850	408,936	1,013,523	2,199,530	1,904,861
Oklahoma	80,499	161,937	21,625	21,323	95,457	183,141	57,772	173,645	367,709	43,6222
Oregon	104,129	202,324	22,564	4,666	135,880	213,837	82,991	200,873	470,400	498,110
Pennsylvania	299,085	464,394	26,148	−6,431	798,254	1,377,107	540,509	1,293,232	2,400,698	1,977,247
Rhode Island	29,198	33,671	404	165	77,251	120,493	48,263	113,104	213,620	201,361
South Carolina	70,869	135,251	6,274	−5,458	113,459	183,349	66,908	173,392	343,849	356,643
South Dakota	51,426	100,200	21,837	−3,594	44,264	49,774	28,282	45,884	130,637	140,129
Tennessee	96,782	228,521	20,391	18,035	151,081	202,667	90,890	188,328	575,111	526,530
Texas	394,585	1,091,659	84,623	31,578	574,202	1,109,409	379,834	1,046,718	1,749,832	2,162,472
Utah	44,854	86,951	7,237	−1,425	54,345	71,113	32,090	66,159	208,270	147,691
Vermont	22,557	40,330	3,201	−278	32,920	67,146	22,999	63,467	97,172	79,734
Virginia	164,230	309,135	13,145	4,566	335,156	459,578	218,071	429,291	915,060	787,207
Washington	193,549	314,464	21,829	10,322	241,571	308,196	139,018	284,503	773,620	861,668
West Virginia	30,032	68,057	3,688	−4,351	68,477	118,020	50,672	110,865	266,186	210,155
Wisconsin	219,398	300,573	41,017	7,707	305,685	416,189	188,797	386,413	1,067,529	986,858
Wyoming	19,267	78,458	4,055	4,116	23,780	42,625	15,516	40,415	73,388	78,146
APO/FPO[1]	6,001	17,751	—	—	27,781	11,039	21,475	8,796	87,127	31,796
Puerto Rico	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,885	2,117
U.S. citizens abroad[2]	20,674	56,083	419	−3,576	44,295	127,764	38,048	122,304	80,945	120,926
IRS Regions										
All Regions	7,574,823	14,071,892	952,540	135,605	13,307,427	23,270,181	6,853,491	21,892,126	40,378,240	43,433,554
Central	849,217	1,452,193	120,310	−8,803	1,686,094	2,704,449	1,085,770	2,532,958	5,627,939	5,010,951
Mid-Atlantic	882,159	1,390,109	59,537	893	2,101,506	3,510,170	1,427,506	3,269,468	6,009,039	5,495,440
Midwest	1,389,566	2,343,137	277,845	64,439	2,016,703	3,127,846	1,280,119	2,927,015	6,548,756	6,977,896
North Atlantic	1,047,407	1,594,353	45,182	−29,420	2,355,570	5,058,938	1,658,841	4,803,327	6,675,033	7,559,892
Southeast	908,449	1,938,177	97,849	−9,579	1,536,487	2,962,449	1,058,806	2,807,157	4,405,948	5,510,680
Southwest	914,405	2,237,433	182,961	96,630	1,294,067	2,200,701	844,229	2,065,220	4,101,556	4,611,072
Western	1,556,694	3,041,695	168,410	25,028	2,244,865	3,565,802	1,438,638	3,334,861	6,839,012	8,112,984
Other areas[3]	26,926	74,795	426	−3,583	72,135	139,826	59,582	132,121	170,957	154,839

Footnotes at end of table.

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	**6,571,811**	**3,432,697**	**572,001**	**1,769,380**	**733,681**	**2,554,323**	**5,088,937**	**20,886,873**	**598,262**	**2,059,773**
Alabama	69,906	68,567	1,930	20,349	4,665	18,240	47,149	199,875	7,951	28,453
Alaska	13,282	−7,997	398	927	524	1,584	3,849	20,378	782	4,439
Arizona	57,818	19,815	4,756	8,555	9,489	23,915	67,982	289,746	5,208	−11,653
Arkansas	71,560	97,352	10,349	26,281	3,421	10,569	38,500	170,674	7,458	31,392
California	841,796	−15,131	64,239	142,899	80,652	369,635	563,317	2,742,077	26,276	18,915
Colorado	84,874	21,069	6,698	44,813	8,458	27,331	67,867	278,448	9,677	27,088
Connecticut	112,318	6,719	2,893	8,313	12,768	39,788	91,502	290,302	9,789	32,366
Delaware	13,325	9,638	395	11	3,078	14,678	15,717	71,620	754	−51
District of Columbia	21,266	7,284	1,497	2,266	4,173	15,896	27,693	193,548	879	8,088
Florida	223,843	84,808	13,180	24,173	39,894	151,916	308,340	1,483,352	39,980	145,982
Georgia	102,755	33,934	825	1,553	20,551	58,073	81,872	363,553	16,374	11,217
Hawaii	33,372	−13,598	853	2,104	2,753	17,627	28,451	124,102	1,982	−596
Idaho	26,109	37,393	561	3,229	2,195	5,118	14,738	50,040	4,513	29,120
Illinois	391,126	338,563	27,479	19,152	32,375	112,114	305,455	1,087,597	26,296	140,607
Indiana	168,220	250,873	9,951	15,526	11,594	38,649	155,626	549,853	33,447	181,589
Iowa	123,737	212,506	2,701	4,348	13,239	14,755	56,785	142,269	16,103	87,857
Kansas	116,476	233,723	27,570	60,186	13,142	49,423	46,591	139,667	7,451	33,383
Kentucky	100,522	80,979	10,116	12,111	4,809	16,107	53,281	201,632	8,894	35,712
Louisiana	96,400	104,491	39,553	152,806	10,369	24,609	55,517	234,182	6,511	88,814
Maine	25,000	−3,260	439	1,385	4,592	11,998	30,061	112,865	1,749	9,552
Maryland	109,907	50,188	5,450	4,296	14,493	37,898	118,569	651,140	8,048	21,762
Massachusetts	212,985	−70,908	3,845	5,532	38,639	98,248	185,780	723,270	15,379	24,501
Michigan	221,033	103,031	18,485	5,850	23,894	84,222	231,605	856,524	16,787	29,977
Minnesota	123,240	110,662	3,704	3,634	9,548	47,557	86,698	263,278	13,171	61,751
Mississippi	47,359	49,526	9,298	27,098	8,726	24,870	24,841	111,554	7,237	63,406
Missouri	122,546	138,692	8,562	24,169	16,083	35,732	84,575	284,401	13,359	49,380
Montana	39,717	45,288	2,654	16,829	2,040	3,975	13,992	38,860	3,048	17,505
Nebraska	63,299	136,388	1,969	3,608	6,056	29,428	24,219	69,615	6,024	55,818
Nevada	20,984	1,783	1,143	2,494	1,568	7,943	10,063	49,381	1,620	−11,756
New Hampshire	26,436	−320	155	158	7,664	29,504	16,785	65,267	2,535	3,236
New Jersey	190,986	−17,625	5,717	28,458	22,767	79,968	168,365	642,346	25,781	62,091
New Mexico	30,297	27,876	6,073	25,531	2,092	5,854	15,454	73,051	3,646	13,485
New York	524,952	−32,271	12,055	27,527	64,153	285,044	497,634	1,848,744	88,191	92,960
North Carolina	140,084	140,349	4,401	4,118	−21,990	47,029	88,241	402,592	10,857	42,159
North Dakota	43,719	114,379	5,240	5,434	2,051	3,470	8,833	31,839	2,460	30,145
Ohio	316,755	163,301	17,822	21,782	35,261	88,542	237,842	890,631	23,736	32,407
Oklahoma	91,606	84,857	44,365	160,194	8,708	40,331	49,128	202,515	6,747	70,708
Oregon	104,229	44,514	3,590	5,413	4,874	34,330	52,940	197,399	5,815	38,224
Pennsylvania	289,843	46,410	13,477	9,907	32,543	109,953	323,076	1,230,242	18,001	45,319
Rhode Island	32,968	2,645	484	1,106	2,977	7,205	31,259	121,573	1,910	6,386
South Carolina	63,096	44,719	1,513	2,262	6,401	4,392	45,802	233,948	3,051	28,088
South Dakota	37,869	66,067	492	655	3,508	6,516	8,548	25,819	3,689	11,708
Tennessee	102,657	121,449	6,923	4,456	6,346	18,592	60,771	287,721	7,096	5,455
Texas	355,120	276,925	133,113	759,196	35,349	215,560	212,274	948,399	23,629	131,108
Utah	30,245	11,164	2,922	14,846	3,384	5,609	24,706	109,493	4,977	22,303
Vermont	17,983	2,556	1,426	497	2,843	9,382	11,422	42,427	2,119	5,421
Virginia	125,457	80,740	3,542	2,735	26,921	66,883	140,450	797,017	16,795	74,982
Washington	138,007	47,710	2,870	11,915	12,555	47,809	102,022	390,950	11,972	73,399
West Virginia	49,855	42,011	12,453	5,473	5,030	17,518	33,678	134,024	3,924	30,791
Wisconsin	154,120	52,833	3,154	4,676	19,841	30,464	89,255	253,051	12,404	10,822
Wyoming	17,237	17,452	4,751	19,144	1,132	3,837	6,306	25,945	1,974	15,777
APO/FPO[1]	12,454	−17,443	—	—	(*)	(*)	(*)	(*)	—	—
Puerto Rico	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	20,539	−20,217	1,970	9,382	1,505	4,620	21,313	124,492	196	754
IRS Regions										
All regions	**6,571,811**	**3,432,697**	**572,001**	**1,769,380**	**733,681**	**2,554,323**	**5,088,937**	**20,886,873**	**598,262**	**2,059,773**
Central	856,385	640,194	88,827	60,742	80,588	245,039	712,032	2,632,663	86,788	310,574
Mid—Atlantic	750,784	176,635	30,078	47,693	103,975	325,275	793,870	3,585,913	70,258	212,192
Midwest	1,059,656	1,170,089	53,301	65,676	102,701	280,035	664,368	2,157,869	93,506	448,088
North Atlantic	952,642	−94,860	21,297	44,517	133,636	481,177	864,443	3,204,449	121,672	174,423
Southeast	749,680	543,354	38,070	84,009	108,573	323,111	657,016	3,082,595	92,546	324,760
Southwest	863,570	863,744	274,472	1,248,151	82,671	377,515	491,637	2,072,883	67,093	411,753
Western	1,305,559	170,942	83,986	209,210	120,014	517,546	882,060	4,012,405	66,193	177,901
Other areas[3]	33,535	−37,402	1,970	9,382	1,523	4,627	23,511	138,095	206	81

Footnotes at end of table.

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Itemized deductions		Standard deduction		Exemptions		Taxable income		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	26,074,061	122,260,600	55,511,480	100,921,178	212,202,596	159,140,845	65,852,602	595,492,867	81,483,928	124,382,198
Alabama	383,395	1,474,497	816,843	1,462,573	3,203,991	2,402,881	918,568	7,374,013	833,011	1,497,141
Alaska	56,031	321,571	97,373	185,022	385,202	288,783	133,865	2,036,630	126,716	472,875
Arizona	322,993	1,460,346	511,059	903,051	2,147,475	1,610,346	651,972	5,374,924	602,693	1,083,076
Arkansas	145,322	644,183	542,708	987,506	1,853,423	1,390,067	511,849	3,818,666	458,506	755,828
California	3,525,598	18,772,078	5,067,061	8,980,157	22,117,384	16,587,380	6,910,639	63,233,397	6,439,600	13,224,125
Colorado	417,770	1,900,948	610,685	1,075,554	2,580,083	1,935,062	848,414	7,582,454	787,488	1,568,208
Connecticut	399,230	2,016,860	839,088	1,549,061	3,109,577	2,332,032	1,011,771	10,845,509	950,663	2,406,168
Delaware	74,186	367,622	161,485	291,562	615,500	461,625	194,443	1,891,288	181,722	404,970
District of Columbia	97,926	517,419	209,034	361,683	672,060	503,985	251,676	2,403,738	242,351	548,771
Florida	901,900	4,340,903	2,251,877	4,085,600	8,076,290	6,056,843	2,466,738	21,285,003	2,267,929	4,629,267
Georgia	512,431	2,509,963	1,255,555	2,236,038	4,684,801	3,513,293	1,400,155	10,994,812	1,261,920	2,184,830
Hawaii	119,915	680,516	236,904	418,678	878,743	659,018	287,357	2,634,454	273,531	550,469
Idaho	80,990	354,660	219,239	400,926	856,181	641,825	238,143	1,945,978	221,740	370,786
Illinois	1,384,908	6,375,125	3,065,467	5,679,962	11,489,328	8,616,053	3,678,022	37,799,464	3,472,870	8,206,185
Indiana	494,961	2,023,433	1,512,433	2,865,973	5,376,488	4,032,196	1,640,126	14,988,812	1,531,026	3,052,702
Iowa	314,205	1,275,510	776,696	1,448,161	2,992,694	2,244,521	866,863	8,119,841	821,059	1,606,502
Kansas	252,377	1,060,789	623,527	1,149,538	2,275,773	1,706,713	697,143	6,565,546	651,769	1,362,227
Kentucky	330,645	1,316,112	818,261	1,495,218	3,093,911	2,320,433	881,807	7,242,295	807,438	1,518,595
Louisiana	338,585	1,415,999	932,346	1,710,668	3,459,586	2,594,690	1,015,829	8,496,530	921,819	1,783,028
Maine	91,837	345,558	311,745	566,031	1,049,547	787,149	310,444	2,288,443	287,050	440,061
Maryland	668,097	3,302,800	1,002,119	1,773,763	4,253,656	3,190,164	1,371,488	14,114,425	1,304,171	2,993,589
Massachusetts	782,082	3,680,617	1,527,498	2,739,802	5,814,300	4,360,724	1,834,673	16,536,904	1,751,009	3,470,153
Michigan	1,260,853	5,441,389	2,070,762	3,790,756	8,799,703	6,599,542	2,738,640	26,350,076	2,571,836	5,523,444
Minnesota	564,417	2,614,573	946,282	1,684,849	4,023,283	3,017,176	1,192,000	10,639,492	1,117,255	2,122,555
Mississippi	204,287	817,571	510,833	907,941	2,018,056	1,513,542	535,825	3,853,747	483,570	742,764
Missouri	495,460	2,106,756	1,261,064	2,293,687	4,665,699	3,499,087	1,376,896	12,142,843	1,282,158	2,534,740
Montana	79,868	314,816	212,406	388,650	761,966	571,434	223,417	1,869,828	205,625	359,855
Nebraska	151,596	630,753	450,094	834,439	1,561,322	1,169,290	496,512	4,307,122	454,930	865,907
Nevada	84,158	398,488	185,877	335,738	659,013	494,245	218,163	1,971,950	205,858	421,976
New Hampshire	74,707	314,526	260,727	477,845	868,785	651,531	269,168	2,188,257	257,461	438,103
New Jersey	1,069,964	5,154,269	1,842,167	3,385,829	7,479,394	5,609,214	2,370,182	24,468,816	2,239,091	5,378,110
New Mexico	108,084	456,422	305,260	552,450	1,080,066	809,948	301,950	2,450,749	280,530	482,800
New York	2,819,818	15,429,125	4,022,725	7,132,304	17,560,139	13,169,872	5,716,061	53,702,877	5,397,289	11,537,611
North Carolina	576,064	2,469,327	1,417,686	2,523,402	5,230,818	3,922,977	1,577,210	11,752,350	1,444,816	2,283,467
North Dakota	53,279	224,481	186,467	344,376	644,848	483,594	192,629	1,774,319	175,543	337,055
Ohio	1,084,383	4,501,369	3,076,680	5,671,567	10,462,720	7,846,983	3,470,147	31,294,749	3,308,902	6,474,439
Oklahoma	263,165	1,187,788	736,833	1,349,800	2,740,259	2,054,940	770,769	6,398,829	696,110	1,306,310
Oregon	324,127	1,417,822	594,125	1,058,473	2,311,699	1,732,760	735,305	6,326,347	688,345	1,265,081
Pennsylvania	1,260,412	5,275,724	3,281,970	6,059,510	11,540,902	8,655,209	3,745,330	33,490,008	3,551,531	6,970,482
Rhode Island	104,076	440,291	265,530	480,856	917,605	688,204	285,272	2,436,568	270,075	504,756
South Carolina	300,071	1,245,917	699,341	1,227,371	2,669,033	2,001,775	802,264	5,762,330	723,213	1,092,779
South Dakota	44,457	172,992	201,163	374,745	686,913	515,125	189,545	1,485,528	168,678	278,491
Tennessee	336,089	1,427,322	1,183,111	2,171,797	4,054,797	3,041,098	1,223,144	9,580,954	1,092,950	1,947,801
Texas	1,048,067	5,015,152	3,541,901	6,578,897	12,202,100	9,150,754	3,636,017	33,573,045	3,381,135	7,289,726
Utah	175,777	772,743	261,010	460,345	1,239,546	929,641	335,793	2,702,151	308,960	519,916
Vermont	51,014	208,219	125,367	226,446	479,356	359,517	140,367	1,060,498	131,306	203,847
Virginia	612,788	2,859,406	1,291,700	2,346,258	4,875,115	3,655,697	1,547,048	14,425,994	1,445,063	2,997,861
Washington	461,994	1,909,991	972,686	1,831,575	3,687,366	2,765,439	1,174,942	11,511,987	1,099,519	2,406,933
West Virginia	86,020	341,900	522,509	1,003,331	1,584,811	1,188,608	490,779	4,332,319	457,480	889,422
Wisconsin	601,757	2,549,334	1,170,279	2,116,833	4,669,383	3,501,921	1,426,885	12,095,673	1,333,044	2,384,348
Wyoming	34,336	137,278	118,080	225,737	413,901	310,341	123,921	1,215,273	116,076	255,890
APO/FPO[1]	15,393	50,622	300,282	530,857	763,112	572,334	309,248	1,518,218	303,101	251,484
Puerto Rico	7,979	27,063	18,535	31,955	94,419	70,814	15,774	93,792	7,961	4,958
U.S. citizens abroad[2]	44,217	189,680	89,025	156,031	470,474	352,469	99,416	1,341,254	86,436	181,731
IRS Regions										
All regions	26,074,061	122,260,600	55,511,480	100,921,178	212,202,596	159,140,845	65,852,602	595,492,867	81,483,928	124,382,198
Central	3,256,862	13,624,204	8,000,645	14,826,844	29,317,633	21,987,763	9,221,499	84,208,252	8,676,682	17,458,602
Mid-Atlantic	3,783,373	17,477,241	7,788,475	14,218,604	29,436,827	22,075,894	9,480,167	90,794,268	8,963,929	19,293,783
Midwest	3,610,079	15,949,525	8,057,512	14,777,052	30,733,470	23,046,748	9,419,352	88,364,281	8,825,537	18,335,784
North Atlantic	4,322,764	22,435,196	7,352,680	13,172,345	29,799,309	22,349,028	9,567,756	88,859,056	9,044,853	18,998,698
Southeast	3,194,237	14,285,500	8,135,246	14,614,724	29,937,786	22,452,409	8,923,902	70,603,209	8,107,409	14,378,050
Southwest	2,607,706	11,818,539	7,411,340	13,630,150	26,605,191	19,952,516	7,905,892	70,102,893	7,293,433	14,804,017
Western	5,231,451	26,403,030	8,357,740	14,962,618	35,044,575	26,280,871	10,909,596	99,607,645	10,174,587	20,675,091
Other areas[3]	67,589	267,366	407,842	718,843	1,328,005	995,617	424,438	2,953,264	397,498	438,173

Footnotes at end of table.

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
United States, total	61,490,737	124,526,298	62,946,420	127,938,933
Alabama	833,023	1,498,221	853,495	1,540,787
Alaska	128,721	473,410	130,269	479,515
Arizona	602,875	1,084,787	617,630	1,111,948
Arkansas	458,581	756,981	488,999	793,449
California	6,441,079	13,240,384	6,579,094	13,619,953
Colorado	787,722	1,572,027	812,781	1,625,812
Connecticut	950,713	2,408,250	963,067	2,452,019
Delaware	181,733	405,028	184,470	411,950
District of Columbia	242,407	549,813	243,971	556,915
Florida	2,268,410	4,641,714	2,319,389	4,754,697
Georgia	1,262,681	2,186,589	1,297,678	2,255,744
Hawaii	273,563	551,254	278,806	561,263
Idaho	221,761	371,269	232,315	392,617
Illinois	3,473,063	8,213,764	3,535,180	8,402,150
Indiana	1,531,041	3,054,646	1,568,484	3,139,604
Iowa	821,071	1,607,630	861,132	1,722,759
Kansas	651,788	1,364,002	677,769	1,435,900
Kentucky	807,484	1,520,023	846,689	1,570,686
Louisiana	921,864	1,785,478	945,856	1,830,351
Maine	287,053	440,202	296,051	456,551
Maryland	1,304,209	2,995,215	1,319,735	3,054,040
Massachusetts	1,751,051	3,471,800	1,780,343	3,538,530
Michigan	2,571,941	5,526,022	2,615,746	5,642,477
Minnesota	1,117,382	2,123,826	1,169,757	2,206,206
Mississippi	483,619	743,976	502,205	775,480
Missouri	1,282,218	2,536,730	1,330,628	2,626,109
Montana	205,638	360,376	215,005	383,066
Nebraska	454,963	866,847	484,484	926,105
Nevada	205,879	423,070	209,245	432,484
New Hampshire	257,466	436,409	262,888	447,814
New Jersey	2,239,177	5,381,394	2,270,710	5,476,274
New Mexico	280,576	483,851	287,295	498,186
New York	5,397,795	11,556,653	5,477,303	11,775,974
North Carolina	1,444,838	2,284,514	1,497,536	2,368,800
North Dakota	175,550	337,273	188,135	372,911
Ohio	3,309,120	6,479,458	3,357,489	6,630,871
Oklahoma	696,142	1,308,995	719,111	1,359,497
Oregon	688,411	1,267,258	703,800	1,313,192
Pennsylvania	3,551,626	6,974,520	3,603,369	7,132,647
Rhode Island	270,081	504,906	273,586	514,533
South Carolina	723,247	1,093,434	745,371	1,130,497
South Dakota	168,660	278,645	184,675	307,397
Tennessee	1,092,977	1,949,015	1,126,783	2,006,682
Texas	3,382,292	7,312,877	3,477,248	7,530,062
Utah	309,000	520,846	317,378	537,659
Vermont	131,306	203,926	136,109	211,573
Virginia	1,445,245	3,000,107	1,477,279	3,062,193
Washington	1,099,528	2,407,983	1,125,948	2,481,288
West Virginia	457,484	890,118	465,210	911,458
Wisconsin	1,333,061	2,385,150	1,368,165	2,464,092
Wyoming	116,100	256,626	121,149	267,290
APO/FPO[1]	303,101	251,484	303,101	251,508
Puerto Rico	7,961	4,958	8,220	5,329
U.S. citizens abroad[2]	86,440	182,466	88,289	184,060
IRS Regions				
All regions	61,490,737	124,526,298	62,946,420	127,938,933
Central	8,677,070	17,470,267	8,853,818	17,895,096
Mid—Atlantic	8,964,397	19,306,077	9,099,534	19,694,019
Midwest	8,825,988	18,349,964	9,122,156	19,027,729
North Atlantic	9,045,465	19,022,145	9,189,347	19,394,995
Southeast	8,108,795	14,397,464	8,342,457	14,832,666
Southwest	7,295,065	14,840,837	7,530,208	15,340,547
Western	10,176,455	20,700,636	10,409,490	21,312,985
Other areas[3]	397,502	438,908	399,610	440,896

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands, or abroad.

[3]Puerto Rico, APO/FPO, or U.S. citizens abroad.

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

Table 5.2—Returns with Itemized Deductions: Types of Itemized Deductions by States

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

States	Number of returns	Adjusted gross income	Itemized deductions	Medical and Dental expense		Taxes paid			
						Total		Real estate taxes	
			Total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	**26,074,061**	**532,610,751**	**122,260,601**	**19,483,273**	**11,422,312**	**25,929,082**	**44,141,289**	**22,104,369**	**15,513,719**
Alabama	363,395	6,789,577	1,474,497	279,568	149,958	363,395	402,351	295,536	35,705
Alaska	56,031	1,776,540	321,571	26,812	11,592	55,691	126,609	39,658	23,971
Arizona	322,993	5,826,989	1,460,346	262,299	160,456	318,808	420,429	289,453	121,504
Arkansas	145,322	2,906,115	644,183	122,166	67,626	143,903	184,596	121,023	32,116
California	3,525,598	71,045,968	18,772,078	2,717,148	1,729,415	3,519,029	6,757,826	2,946,622	2,434,904
Colorado	417,770	8,071,369	1,900,948	324,456	159,030	416,662	672,868	356,077	188,879
Connecticut	399,230	9,235,191	2,016,860	283,254	161,674	397,181	720,326	369,037	379,399
Delaware	74,186	1,712,333	367,622	49,593	21,466	73,163	151,878	67,087	26,720
District of Columbia	97,926	2,121,348	517,419	82,472	53,356	97,795	190,231	62,414	42,337
Florida	901,900	17,689,223	4,340,903	761,714	645,884	894,083	820,952	783,062	441,109
Georgia	512,431	10,079,265	2,509,963	432,565	303,252	510,341	705,205	446,298	183,575
Hawaii	119,915	2,700,216	680,516	83,747	32,638	119,880	245,504	95,920	47,914
Idaho	80,990	1,609,454	354,660	59,824	25,408	80,601	121,986	70,034	29,795
Illinois	1,384,908	31,021,151	6,375,125	1,000,882	599,819	1,374,567	2,241,344	1,208,218	899,246
Indiana	494,961	10,231,460	2,023,433	315,833	157,452	491,056	605,248	438,213	173,301
Iowa	314,205	6,468,208	1,275,510	237,036	126,126	312,149	481,743	264,238	142,790
Kansas	252,377	5,315,288	1,060,769	202,883	103,141	250,640	342,285	218,362	111,236
Kentucky	330,645	6,331,698	1,316,112	231,579	92,906	329,528	490,508	275,097	80,876
Louisiana	338,585	6,603,569	1,415,999	298,105	213,808	336,790	252,472	222,784	27,771
Maine	91,837	1,626,848	345,556	74,384	32,256	91,423	121,352	87,166	51,363
Maryland	668,097	14,837,503	3,302,800	524,522	238,779	666,492	1,463,218	559,670	391,475
Massachusetts	782,082	15,844,000	3,680,617	614,334	327,628	777,522	1,800,664	720,757	880,141
Michigan	1,260,853	25,542,736	5,441,389	682,727	300,520	1,256,634	2,324,339	1,112,866	861,437
Minnesota	564,417	11,173,734	2,614,573	450,900	184,106	563,618	1,210,682	491,831	305,210
Mississippi	204,287	3,513,751	617,571	172,330	97,001	204,286	213,817	166,099	33,658
Missouri	495,460	10,235,462	2,106,756	367,294	212,019	492,295	682,526	438,672	209,554
Montana	79,868	1,497,545	314,816	59,095	30,858	79,025	108,424	65,059	33,178
Nebraska	151,596	3,025,194	630,753	121,290	75,714	149,775	186,257	125,945	70,213
Nevada	84,158	1,676,010	398,488	59,844	38,754	84,138	77,543	70,407	37,441
New Hampshire	74,707	1,464,754	314,526	56,390	23,327	73,985	103,746	70,893	71,681
New Jersey	1,069,964	22,834,806	5,154,269	789,782	472,815	1,066,658	2,032,326	963,981	1,290,316
New Mexico	108,084	2,062,555	456,422	88,332	47,974	107,528	124,350	94,566	29,989
New York	2,819,818	59,027,874	15,429,125	2,202,561	1,576,738	2,812,734	7,510,352	2,078,486	2,403,306
North Carolina	576,064	10,617,112	2,469,327	461,694	256,021	569,952	808,624	456,419	159,338
North Dakota	53,279	1,185,398	224,481	45,031	25,611	53,011	80,289	42,372	22,303
Ohio	1,084,383	22,240,437	4,501,369	667,303	345,739	1,081,757	1,408,000	985,069	459,195
Oklahoma	263,185	5,257,050	1,167,788	213,204	127,554	261,602	300,770	230,066	70,017
Oregon	324,127	6,186,127	1,417,822	234,007	107,889	322,318	578,059	285,047	214,540
Pennsylvania	1,260,412	25,552,220	5,275,724	830,201	470,699	1,256,919	2,023,914	1,133,352	715,959
Rhode Island	104,076	2,005,927	440,291	69,472	45,365	102,931	182,407	92,889	75,218
South Carolina	300,071	5,319,677	1,245,917	256,869	144,882	296,289	361,793	234,557	57,934
South Dakota	44,457	802,009	172,992	37,198	26,567	43,600	45,641	36,839	23,270
Tennessee	336,089	6,658,389	1,427,322	271,440	126,037	335,178	270,694	291,852	92,262
Texas	1,048,067	23,390,102	5,015,152	827,316	540,724	1,036,864	905,885	892,108	490,457
Utah	175,777	3,115,520	772,743	126,782	45,026	174,844	236,475	154,834	54,956
Vermont	51,014	916,024	208,219	39,864	21,406	50,827	88,209	46,445	38,718
Virginia	612,786	12,953,735	2,859,406	482,063	260,849	608,470	988,666	529,109	258,258
Washington	461,994	9,004,533	1,909,991	348,952	182,509	460,845	529,255	416,685	230,991
West Virginia	86,020	1,849,260	341,900	58,055	25,923	85,635	97,222	69,998	13,438
Wisconsin	601,757	11,415,273	2,549,334	405,614	153,169	598,766	1,272,700	534,974	413,654
Wyoming	34,336	696,172	137,278	27,581	16,134	33,953	24,809	27,349	7,810
APO/FPO[1]	15,393	205,427	50,622	(*)	(*)	9,697	9,017	7,641	5,174
Puerto Rico	7,979	106,465	27,063	7,969	7,433	5,930	2,532	(*)	(*)
U.S. citizens abroad[2]	44,217	1,236,160	189,680	32,314	18,588	28,319	32,373	19,693	15,270

Footnotes at end of table.

Table 5.2—Returns with Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Taxes paid—Continued								Contributions	
	State and local gasoline taxes		General sales taxes		State and local income taxes		Personal property taxes		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total	24,557,076	2,945,974	25,022,426	7,389,202	21,131,908	16,824,100	10,808,461	957,909	24,842,672	15,393,931
Alabama	352,977	50,414	354,861	132,236	338,923	161,416	299,414	13,219	346,063	260,875
Alaska	51,113	5,097	31,694	11,657	54,161	79,956	27,742	2,188	45,234	24,905
Arizona	302,377	35,793	312,867	107,749	287,118	125,846	246,091	22,824	294,739	178,715
Arkansas	138,269	17,003	143,162	32,695	132,857	93,959	104,341	7,117	132,918	126,210
California	3,360,359	390,038	3,474,631	1,233,884	3,121,913	2,387,486	2,995,641	223,748	3,377,446	1,843,448
Colorado	398,746	42,367	410,373	148,889	396,937	262,632	342,879	21,083	380,026	209,220
Connecticut	388,085	61,621	393,277	141,745	67,437	96,191	309,003	32,229	385,608	232,829
Delaware	68,883	9,653	24,552	2,589	70,213	108,099	4,121	873	71,219	45,986
District of Columbia	81,492	8,844	98,459	24,114	94,068	111,642	11,832	1,588	90,925	74,340
Florida	835,748	98,486	875,403	200,493	72,590	52,060	105,825	16,407	837,350	594,340
Georgia	483,338	63,274	505,810	125,015	471,547	293,580	426,789	29,103	480,277	332,893
Hawaii	112,515	12,145	117,976	44,633	111,019	134,870	10,772	2,237	115,616	45,820
Idaho	76,083	8,500	79,121	17,269	77,997	84,884	14,028	946	72,269	57,345
Illinois	1,312,707	142,531	1,357,584	494,896	1,331,676	682,088	42,156	4,988	1,329,154	836,345
Indiana	475,177	56,593	483,715	124,713	480,128	203,488	426,869	41,096	447,096	305,121
Iowa	299,166	26,970	309,010	62,807	297,272	233,414	244,116	12,381	294,103	156,482
Kansas	235,929	24,013	248,404	60,293	234,369	110,262	212,827	29,525	230,571	162,875
Kentucky	317,408	43,107	322,415	100,457	310,361	242,958	158,147	11,555	306,247	180,956
Louisiana	324,006	42,573	329,512	105,833	298,817	70,194	59,526	3,140	318,394	208,247
Maine	88,585	11,502	89,251	24,446	81,259	26,903	74,984	5,896	86,472	40,921
Maryland	636,527	89,226	655,062	164,038	644,468	798,745	35,217	5,185	636,648	362,264
Massachusetts	732,036	85,208	759,494	79,891	738,753	668,867	675,840	73,279	757,226	379,872
Michigan	1,231,225	184,786	1,238,100	317,923	1,182,778	915,179	56,541	16,142	1,210,081	686,746
Minnesota	542,700	64,481	555,793	107,727	540,097	701,765	398,321	22,818	552,663	303,219
Mississippi	198,701	29,087	202,025	69,077	165,136	64,134	182,459	16,398	190,894	137,800
Missouri	472,763	52,568	484,851	134,143	472,119	244,843	411,317	30,889	471,553	314,414
Montana	69,540	6,482	13,869	1,744	73,337	59,126	58,208	6,841	69,575	34,652
Nebraska	135,048	14,064	148,144	31,559	139,736	59,380	112,966	10,105	139,315	100,095
Nevada	80,484	8,320	80,953	20,530	5,010	4,490	67,017	5,453	77,998	45,447
New Hampshire	68,562	9,300	19,049	1,638	29,172	16,497	53,015	3,078	69,547	31,468
New Jersey	1,026,867	132,004	1,053,266	254,045	846,304	336,571	44,615	6,020	1,051,808	616,971
New Mexico	103,509	11,439	105,925	34,303	100,710	45,851	13,093	1,261	96,819	59,838
New York	2,461,169	294,211	2,763,868	1,147,598	2,684,309	3,562,248	98,971	16,932	2,781,521	1,610,893
North Carolina	542,148	79,285	559,938	137,333	542,523	393,687	156,277	20,933	535,495	393,728
North Dakota	50,187	4,055	51,769	13,073	50,819	39,949	3,239	299	51,760	34,538
Ohio	1,050,362	112,239	1,068,250	247,302	1,035,176	525,321	187,764	50,582	1,017,642	653,380
Oklahoma	253,716	26,809	254,565	56,784	236,876	120,332	223,807	22,407	242,851	199,343
Oregon	295,845	28,199	29,548	3,513	306,520	322,378	22,101	5,147	276,757	156,914
Pennsylvania	1,171,869	145,685	1,231,025	283,870	1,230,708	809,961	223,682	24,515	1,209,418	786,558
Rhode Island	98,881	13,220	101,620	25,152	96,651	57,606	71,597	8,783	99,424	47,347
South Carolina	285,038	38,597	291,968	81,376	273,050	165,089	178,382	11,755	279,108	219,908
South Dakota	41,074	4,033	42,851	13,615	3,887	1,714	33,371	2,514	41,414	25,710
Tennessee	327,383	40,431	329,599	115,490	52,119	16,484	22,030	1,979	314,880	287,357
Texas	1,001,973	87,338	1,019,215	271,253	55,954	25,845	249,110	22,909	927,945	839,705
Utah	169,721	18,817	170,964	62,496	161,440	87,988	151,117	9,935	166,258	176,926
Vermont	48,245	5,758	49,919	6,959	46,165	34,997	6,086	866	47,432	20,434
Virginia	587,863	83,989	600,076	148,130	572,163	446,997	476,869	42,583	573,639	330,825
Washington	441,380	56,473	454,656	186,809	37,227	21,268	379,711	28,909	498,773	237,156
West Virginia	82,335	9,944	84,696	19,146	77,040	48,687	50,128	2,927	75,389	55,606
Wisconsin	572,721	53,244	583,568	142,063	582,285	653,345	17,188	1,752	565,739	269,524
Wyoming	32,411	3,307	33,244	9,334	3,599	1,556	25,169	2,407	31,178	18,748
APO/FPO	9,040	803	9,020	1,798	(*)	(*)	(*)	(*)	11,295	2,264
Puerto Rico	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,972	2,289
U.S. citizens abroad[2]	16,558	1,130	17,349	3,443	11,524	9,925	3,263	265	28,928	35,000

Footnotes at end of table.

Table 5.2—Returns with Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Interest paid				Miscellaneous deductions[1]					
	Total		Home mortgage		Total		Casualty or theft loss		Alimony	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
United States, total	23,385,461	38,885,282	18,987,158	24,170,854	21,935,119	12,418,387	1,772,728	1,241,209	481,447	1,150,318
Alabama	342,117	507,223	265,045	274,524	307,033	154,090	26,802	32,431	4,957	11,935
Alaska	50,311	111,451	35,357	70,075	50,696	47,015	6,543	7,522	539	1,389
Arizona	295,283	557,480	253,783	364,550	279,229	143,266	25,689	23,923	4,231	8,582
Arkansas	125,496	196,851	100,651	111,759	122,338	68,898	9,158	8,878	2,209	3,897
California	3,263,080	6,232,160	2,617,969	4,077,558	3,143,262	2,209,209	296,411	202,073	71,148	178,094
Colorado	383,236	694,324	315,502	427,862	355,743	165,405	22,070	10,354	7,077	16,846
Connecticut	360,055	710,568	312,136	469,322	325,663	191,662	38,138	23,303	8,523	23,526
Delaware	67,440	117,147	59,982	74,830	62,021	31,135	4,129	4,584	1,141	2,903
District of Columbia	85,023	132,159	49,331	65,408	87,254	67,334	9,720	3,751	1,569	7,394
Florida	814,897	1,749,683	695,608	1,030,386	738,170	530,045	58,065	59,649	25,374	78,868
Georgia	473,651	956,964	390,318	547,029	428,612	211,649	30,772	30,137	8,300	19,509
Hawaii	114,589	297,541	81,086	181,441	108,259	59,013	4,761	3,860	3,241	5,853
Idaho	74,458	126,064	65,759	78,391	81,095	23,856	1,778	421	1,127	3,093
Illinois	1,244,780	2,074,902	1,045,009	1,351,698	1,161,189	623,715	83,787	68,390	19,532	46,829
Indiana	463,227	789,277	411,120	490,534	404,680	166,336	26,873	16,045	5,669	12,903
Iowa	260,666	397,243	231,266	250,886	252,491	113,937	12,659	12,986	4,726	5,683
Kansas	219,180	350,304	182,632	220,959	214,789	102,364	12,105	8,542	7,822	16,366
Kentucky	297,229	419,757	241,041	235,008	274,321	131,984	15,950	13,629	4,880	11,026
Louisiana	320,684	559,414	260,149	315,818	292,947	182,058	30,921	14,753	8,264	20,007
Maine	80,576	114,882	69,375	76,142	75,187	36,148	5,603	3,722	1,237	1,809
Maryland	595,781	937,444	480,724	593,940	576,212	301,094	44,926	26,185	9,959	33,944
Massachusetts	676,242	888,734	583,690	614,036	633,772	283,920	46,718	23,302	11,177	26,667
Michigan	1,137,815	1,658,742	928,925	1,041,754	1,080,194	471,042	77,329	59,161	14,779	32,735
Minnesota	499,787	701,435	391,929	456,695	478,773	215,129	49,464	17,437	5,591	7,469
Mississippi	185,603	285,971	143,696	158,436	172,296	82,973	11,726	6,693	2,978	9,194
Missouri	443,514	679,911	371,835	420,015	428,721	217,885	25,749	12,218	8,015	14,490
Montana	67,562	109,992	56,414	65,414	64,368	30,890	4,865	3,919	985	1,895
Nebraska	130,120	209,599	113,171	138,533	114,625	59,088	9,977	13,635	1,821	3,558
Nevada	80,744	182,971	69,390	113,037	74,930	53,774	6,504	3,612	681	3,908
New Hampshire	69,789	122,951	63,447	88,426	57,222	33,013	4,082	1,589	1,908	6,862
New Jersey	939,047	1,485,541	780,006	999,284	893,471	546,616	81,972	55,605	22,129	68,853
New Mexico	100,134	171,795	84,968	101,970	90,576	52,467	8,291	5,577	2,600	3,206
New York	2,406,658	2,880,970	1,633,530	1,686,978	2,427,113	1,850,172	212,410	187,771	70,982	203,493
North Carolina	522,846	817,274	409,720	481,833	458,543	193,682	24,979	18,769	5,374	16,081
North Dakota	41,998	64,926	34,926	42,629	39,822	19,118	2,725	4,232	894	1,634
Ohio	987,212	1,672,818	871,597	1,105,238	904,365	421,434	60,685	34,177	22,003	36,429
Oklahoma	239,385	456,904	207,839	257,818	209,880	103,217	13,136	10,293	2,261	11,812
Oregon	287,514	451,926	245,388	282,297	253,707	123,033	14,737	5,960	3,624	9,856
Pennsylvania	1,100,410	1,453,751	883,738	918,295	1,041,597	540,804	93,502	66,383	18,247	47,916
Rhode Island	89,473	122,632	73,656	82,059	83,269	42,539	5,918	2,756	1,655	5,137
South Carolina	276,839	424,553	211,344	245,899	247,339	94,782	11,171	5,696	3,707	9,873
South Dakota	37,541	59,443	31,558	36,260	33,138	15,630	1,823	821	653	991
Tennessee	316,335	587,969	265,333	327,482	276,159	155,265	23,245	15,330	7,126	27,721
Texas	975,931	2,255,376	838,951	1,209,154	815,376	473,462	97,188	68,589	7,837	15,269
Utah	162,098	265,509	135,272	158,918	140,085	48,807	11,940	5,797	2,788	2,728
Vermont	43,500	58,784	37,766	37,779	40,257	19,387	2,265	814	808	2,818
Virginia	560,032	1,043,868	470,133	702,802	492,021	235,199	35,147	17,923	16,565	35,450
Washington	427,960	755,474	369,805	471,369	406,526	205,597	31,720	23,645	6,740	7,230
West Virginia	76,650	127,936	64,874	77,872	67,787	35,211	4,459	4,936	4,028	7,370
Wisconsin	489,935	683,636	413,826	446,836	506,867	170,306	22,091	9,033	9,592	7,026
Wyoming	31,961	63,175	27,258	37,478	28,764	14,412	1,449	561	850	1,578
APO/FPO[2]	11,288	24,981	8,430	13,614	13,775	13,671	(*)	(*)	—	—
Puerto Rico	5,923	11,785	5,912	6,372	5,887	3,024	(*)	(*)	(*)	(*)
U.S. citizens abroad[3]	31,648	71,090	15,000	38,352	32,503	32,629	3,511	919	1,517	8,684

Footnotes at end of table.

Table 5.2—Returns with Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Exemptions Amount	Taxable income		Income tax before credits		Income tax after credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**67,141,611**	**25,263,508**	**345,202,894**	**25,265,602**	**84,066,203**	**24,516,858**	**79,679,915**
Alabama	933,136	357,145	4,390,848	357,145	1,046,967	345,911	995,351
Alaska	132,846	55,036	1,322,768	55,036	343,235	54,494	327,874
Arizona	809,312	306,910	3,563,946	306,910	826,265	291,312	776,647
Arkansas	382,243	143,055	1,902,319	143,055	476,659	136,611	442,673
California	8,761,684	3,373,043	43,837,032	3,375,092	10,361,666	3,257,920	9,804,642
Colorado	1,019,032	402,054	5,188,215	402,054	1,222,359	394,646	1,153,403
Connecticut	1,078,446	390,057	6,160,231	390,057	1,612,796	376,275	1,549,035
Delaware	198,086	72,486	1,150,608	72,486	287,804	71,066	275,596
District of Columbia	201,576	95,104	1,413,188	95,104	376,188	93,301	364,818
Florida	2,193,363	843,695	11,382,372	843,695	2,961,570	819,599	2,804,305
Georgia	1,324,723	494,411	6,321,993	494,411	1,493,753	475,027	1,409,434
Hawaii	306,442	118,563	1,716,515	118,563	409,388	113,610	390,799
Idaho	234,443	78,843	1,023,292	78,887	242,478	76,582	221,079
Illinois	3,697,773	1,353,525	21,007,278	1,353,525	5,287,894	1,315,877	5,058,435
Indiana	1,367,578	486,192	6,871,604	486,192	1,695,541	474,408	1,605,713
Iowa	872,414	301,094	4,342,367	301,094	1,047,327	293,862	978,328
Kansas	655,838	245,255	3,606,978	245,255	911,750	237,532	849,679
Kentucky	848,280	323,395	4,183,082	323,395	1,049,283	314,694	995,375
Louisiana	930,386	332,108	4,269,020	332,108	1,077,317	313,282	1,009,527
Maine	246,493	89,639	1,037,003	89,639	243,412	85,755	227,191
Maryland	1,699,508	652,794	9,876,018	652,794	2,338,947	647,249	2,234,734
Massachusetts	2,064,460	745,250	10,158,993	745,250	2,424,324	731,844	2,329,341
Michigan	3,323,066	1,232,159	16,828,287	1,232,159	3,972,223	1,207,125	3,797,897
Minnesota	1,552,722	554,052	7,027,228	554,052	1,612,673	531,397	1,512,300
Mississippi	541,460	198,664	2,168,773	198,664	502,898	188,846	466,317
Missouri	1,304,908	484,876	6,840,346	484,876	1,687,549	470,323	1,611,980
Montana	207,770	76,437	983,181	76,437	231,737	74,378	210,706
Nebraska	398,586	147,175	2,000,191	147,175	500,878	142,236	468,609
Nevada	209,113	81,580	1,073,498	81,580	264,870	79,585	250,398
New Hampshire	209,850	73,084	942,318	73,084	227,699	71,083	215,930
New Jersey	2,789,765	1,037,226	14,951,407	1,037,228	3,703,129	1,006,705	3,558,505
New Mexico	288,226	106,346	1,321,260	106,346	309,492	103,280	290,621
New York	6,967,690	2,732,432	36,886,455	2,732,432	8,927,741	2,665,051	8,560,924
North Carolina	1,465,073	557,427	6,727,685	557,428	1,555,983	539,800	1,465,807
North Dakota	149,869	51,589	814,365	51,589	207,942	49,238	181,795
Ohio	2,784,111	1,063,502	14,991,553	1,063,502	3,707,098	1,043,329	3,547,876
Oklahoma	680,058	254,833	3,419,925	254,833	851,249	244,901	798,928
Oregon	817,517	311,561	3,974,395	311,561	919,749	298,903	864,186
Pennsylvania	3,246,633	1,222,555	17,120,752	1,222,555	4,223,361	1,188,174	4,034,841
Rhode Island	270,146	100,314	1,307,253	100,314	315,954	98,356	303,089
South Carolina	777,517	294,880	3,318,099	294,880	745,732	282,518	696,994
South Dakota	124,243	41,649	510,237	41,649	124,025	39,872	114,965
Tennessee	872,747	331,271	4,377,369	331,271	1,084,227	316,384	1,026,042
Texas	2,737,844	1,018,103	15,752,658	1,018,103	4,180,607	990,475	3,956,553
Utah	529,273	168,318	1,825,448	168,318	406,006	160,838	372,087
Vermont	135,485	49,630	575,747	49,630	130,573	48,177	123,260
Virginia	1,516,604	599,145	8,629,814	599,145	2,076,614	586,963	1,982,268
Washington	1,164,623	449,299	5,961,740	449,299	1,414,575	432,844	1,328,115
West Virginia	211,396	83,147	1,298,694	83,147	352,156	81,740	340,535
Wisconsin	1,656,577	587,506	7,240,045	587,506	1,638,862	568,548	1,546,028
Wyoming	96,054	33,104	464,534	33,104	118,302	32,412	108,897
APO/FPO[1]	35,208	15,393	119,597	15,393	23,565	15,393	22,072
Puerto Rico	24,830	5,923	59,195	5,923	12,380	(*)	(*)
U.S. citizens abroad[2]	115,585	40,674	944,173	40,674	299,454	34,120	115,656

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Includes type of deductions not specified.

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

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States

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

States	Number of returns	Adjusted gross income less deficit	Exemptions					
			Total number	Amount	For taxpayer (and spouse)	For age 65 or over		
						Number of returns	Number of exemptions	Adjusted gross income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	**82,229,332**	**947,784,673**	**212,202,598**	**159,140,845**	**126,560,899**	**7,683,135**	**9,937,208**	**81,010,831**
Alabama	1,190,083	12,274,800	3,203,991	2,402,681	1,882,623	76,595	95,172	626,320
Alaska	154,800	2,790,812	385,202	288,783	231,418	4,776	5,889	74,652
Arizona	845,347	8,892,519	2,147,475	1,610,346	1,303,791	81,227	106,743	868,773
Arkansas	696,413	6,479,091	1,853,423	1,390,067	1,134,392	73,568	92,703	604,627
California	8,660,529	104,480,638	22,117,384	16,587,380	13,026,836	796,778	1,031,376	9,116,772
Colorado	1,041,115	12,051,252	2,580,083	1,935,062	1,599,672	81,723	109,873	989,951
Connecticut	1,243,732	18,174,169	3,109,577	2,332,032	1,881,971	134,843	172,708	1,569,708
Delaware	236,081	2,837,583	615,500	461,625	356,680	18,714	25,195	238,977
District of Columbia	309,551	3,690,624	672,060	503,985	396,648	30,984	40,362	493,014
Florida	3,180,918	34,240,232	8,076,290	6,056,843	4,886,396	467,649	631,552	5,180,572
Georgia	1,776,459	18,483,821	4,684,801	3,513,293	2,733,952	120,336	145,928	1,131,121
Hawaii	358,510	4,269,025	878,743	659,018	530,041	29,818	36,269	300,683
Idaho	308,238	3,189,948	856,181	641,825	495,399	25,511	32,116	240,557
Illinois	4,476,990	57,066,124	11,489,328	8,616,053	6,806,162	487,083	631,711	5,421,478
Indiana	2,022,623	23,230,630	5,376,488	4,032,196	3,202,442	182,863	240,143	1,660,120
Iowa	1,106,216	12,649,586	2,992,694	2,244,521	1,773,676	140,852	198,178	1,212,008
Kansas	887,400	10,095,249	2,275,773	1,706,713	1,411,108	103,867	139,232	1,014,386
Kentucky	1,156,570	11,799,083	3,093,911	2,320,433	1,855,540	94,344	113,884	830,251
Louisiana	1,276,694	13,757,740	3,459,586	2,594,690	1,886,389	91,211	112,293	974,085
Maine	406,518	3,842,538	1,049,547	787,149	627,840	43,657	55,812	384,865
Maryland	1,679,807	21,892,364	4,253,656	3,190,184	2,539,664	121,998	152,950	1,487,067
Massachusetts	2,321,090	26,517,856	5,814,300	4,360,724	3,492,988	254,102	330,656	2,602,506
Michigan	3,352,873	41,101,962	8,799,703	6,599,542	5,217,190	283,301	380,948	2,590,248
Minnesota	1,526,636	17,392,265	4,023,283	3,017,176	2,347,437	159,493	193,105	1,586,184
Mississippi	721,187	6,732,088	2,018,056	1,513,542	1,138,851	47,824	60,374	478,428
Missouri	1,783,749	19,260,942	4,665,699	3,499,067	2,751,385	171,195	216,370	1,711,215
Montana	297,349	2,979,493	761,966	571,434	457,414	33,171	41,370	267,052
Nebraska	614,764	6,645,557	1,561,322	1,169,290	960,780	73,251	98,790	809,997
Nevada	272,992	3,085,793	659,013	494,245	405,637	19,395	22,122	254,746
New Hampshire	338,499	3,529,250	866,785	651,531	522,136	34,640	43,431	326,457
New Jersey	2,918,856	37,754,441	7,479,394	5,609,214	4,441,053	290,200	375,785	3,019,283
New Mexico	419,365	4,032,511	1,080,066	809,948	638,632	30,029	39,611	309,469
New York	6,676,422	87,314,616	17,560,139	13,169,872	10,300,967	765,595	979,765	9,345,332
North Carolina	2,004,327	19,972,537	5,230,818	3,922,977	3,152,277	171,573	216,573	1,643,198
North Dakota	243,847	2,719,671	644,848	483,594	379,505	31,162	39,936	319,523
Ohio	4,181,357	48,100,944	10,462,720	7,846,983	6,399,572	330,896	422,996	3,329,656
Oklahoma	1,011,707	10,479,789	2,740,259	2,054,940	1,640,554	99,110	128,281	1,001,155
Oregon	925,316	10,166,326	2,311,899	1,732,760	1,438,406	83,514	110,487	817,033
Pennsylvania	4,573,333	52,086,776	11,540,902	8,655,209	7,003,007	432,748	541,397	4,040,376
Rhode Island	370,662	3,907,629	917,605	688,204	563,678	47,573	63,852	409,591
South Carolina	1,008,827	9,866,348	2,669,033	2,001,775	1,572,882	69,517	90,855	657,418
South Dakota	253,077	2,389,766	686,913	515,125	398,070	30,858	39,092	251,710
Tennessee	1,529,190	15,659,916	4,054,797	3,041,098	2,448,995	101,808	131,833	1,017,509
Texas	4,628,025	52,201,080	12,202,100	9,150,754	7,241,709	357,814	474,435	4,147,081
Utah	440,270	4,690,427	1,239,546	929,641	892,260	27,302	38,479	256,099
Vermont	178,753	1,775,864	479,356	359,517	282,194	17,943	24,319	160,702
Virginia	1,918,588	22,634,996	4,875,115	3,655,697	2,976,617	153,142	197,999	1,587,987
Washington	1,443,115	17,556,906	3,687,366	2,765,439	2,267,059	118,011	145,852	1,280,893
West Virginia	609,955	6,707,338	1,584,811	1,188,608	976,325	32,558	42,455	357,962
Wisconsin	1,788,831	19,639,184	4,669,383	3,501,921	2,759,963	192,432	253,712	1,609,632
Wyoming	155,939	1,813,560	413,901	310,341	246,361	12,422	16,367	141,404
APO/FPO[1]	315,675	2,668,760	783,112	572,334	478,178	(*)	(*)	(*)
Puerto Rico	26,524	200,195	94,419	70,814	44,191	(*)	(*)	(*)
U.S. citizens abroad[2]	159,638	1,912,283	470,474	352,469	263,886	17,204	20,862	237,419

Footnotes at end of table.

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

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

States	Exemptions—Continued								
	Taxpayer's dependents			Dependent children living at home		Dependent children living away from home		Other dependents	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
United States, total	34,624,433	75,486,897	534,068,391	32,695,569	70,845,058	960,909	1,713,064	2,320,431	2,928,775
Alabama	589,210	1,223,976	7,684,537	571,183	1,169,831	5,106	6,434	38,910	47,711
Alaska	65,070	147,802	1,538,725	60,844	139,537	3,635	5,619	2,165	2,646
Arizona	334,241	734,209	4,830,387	313,367	681,164	4,370	9,826	31,183	43,217
Arkansas	288,535	623,804	3,589,211	275,116	599,555	1,941	5,031	17,215	19,218
California	3,568,310	8,030,392	57,996,882	3,294,432	7,210,554	150,854	292,875	349,770	526,963
Colorado	418,526	869,997	6,435,705	398,274	821,070	14,789	27,109	19,427	21,616
Connecticut	464,929	1,050,681	8,902,898	436,239	990,871	8,716	17,642	36,262	42,168
Delaware	105,530	233,038	1,722,058	100,900	219,656	4,001	7,677	5,073	5,705
District of Columbia	112,360	234,500	1,644,959	98,989	211,820	3,976	4,994	14,398	17,686
Florida	1,251,744	2,549,727	17,875,054	1,180,007	2,378,642	40,307	64,343	87,398	106,742
Georgia	845,335	1,796,670	11,228,142	801,298	1,698,877	16,238	22,736	53,061	75,057
Hawaii	138,524	311,935	2,438,148	128,692	286,922	4,459	8,297	12,552	18,716
Idaho	137,962	328,490	1,894,840	136,407	321,865	1,955	3,559	2,768	3,066
Illinois	1,801,339	4,038,111	31,514,053	1,682,760	3,724,020	62,477	136,505	148,218	177,586
Indiana	881,462	1,928,077	13,574,714	835,123	1,821,469	32,087	57,584	37,987	49,024
Iowa	440,758	1,017,467	7,211,150	431,370	995,163	5,546	6,831	9,343	15,473
Kansas	352,086	723,809	5,459,464	333,367	687,543	14,712	22,946	12,037	13,320
Kentucky	521,986	1,124,469	6,872,273	493,308	1,069,501	19,409	29,922	23,459	25,046
Louisiana	615,005	1,360,171	8,453,948	581,854	1,281,351	15,252	29,168	37,839	49,652
Maine	162,296	364,843	2,105,059	156,263	346,953	4,370	8,897	7,985	8,993
Maryland	717,505	1,553,268	12,743,100	672,622	1,435,726	20,536	43,801	59,018	73,741
Massachusetts	870,061	1,984,144	14,487,011	814,384	1,880,487	18,854	39,886	56,607	83,771
Michigan	1,428,784	3,214,056	23,714,024	1,367,357	3,062,476	44,184	73,145	62,244	78,435
Minnesota	612,401	1,478,839	9,864,313	589,184	1,425,405	15,723	34,206	16,683	19,228
Mississippi	372,846	820,049	4,238,878	355,235	777,230	4,953	7,756	24,798	35,063
Missouri	762,233	1,696,980	10,959,228	732,980	1,620,692	16,728	27,544	39,232	48,744
Montana	116,895	263,008	1,642,559	112,301	248,788	4,284	7,246	5,834	6,974
Nebraska	223,893	501,050	3,406,724	216,680	487,934	3,887	7,319	5,359	5,797
Nevada	115,821	231,096	1,709,578	108,718	215,556	3,723	4,532	9,652	11,008
New Hampshire	131,429	302,869	1,950,435	127,715	291,852	4,059	7,244	3,681	3,773
New Jersey	1,253,029	2,659,479	22,137,442	1,166,031	2,474,660	19,812	31,293	132,417	153,526
New Mexico	180,417	401,371	2,423,750	169,486	378,500	3,997	5,255	13,539	17,616
New York	2,678,536	6,256,357	48,056,222	2,683,898	5,814,598	50,655	93,594	303,903	348,165
North Carolina	904,644	1,854,315	11,598,582	849,788	1,755,868	14,742	22,014	64,565	76,433
North Dakota	95,978	224,806	1,496,305	93,305	218,980	1,604	2,362	2,413	3,464
Ohio	1,727,366	3,633,894	26,769,067	1,629,075	3,431,204	65,473	109,925	76,938	92,765
Oklahoma	452,900	963,194	5,975,405	435,629	928,195	9,432	17,772	15,471	17,227
Oregon	366,398	757,794	5,592,110	350,148	716,776	13,635	24,490	12,857	16,528
Pennsylvania	1,840,554	3,988,491	28,414,992	1,744,821	3,789,894	45,122	76,720	104,573	121,877
Rhode Island	130,900	288,968	2,017,271	127,125	279,131	2,190	3,039	6,530	6,798
South Carolina	476,536	1,001,236	6,064,038	450,389	947,221	9,972	16,485	29,411	37,530
South Dakota	102,903	248,889	1,310,712	99,884	241,377	1,564	2,278	4,332	5,234
Tennessee	718,225	1,465,718	9,226,768	682,742	1,375,651	14,443	23,243	47,556	66,824
Texas	2,055,173	4,478,357	30,099,018	1,960,845	4,224,468	43,536	77,522	129,014	176,367
Utah	203,835	508,202	2,967,775	197,163	491,288	5,551	9,216	5,964	7,596
Vermont	75,045	172,678	977,981	72,489	167,159	905	1,339	3,731	4,180
Virginia	823,851	1,697,917	13,145,518	774,989	1,588,167	33,711	52,487	51,759	57,263
Washington	594,401	1,268,298	9,468,751	568,227	1,192,343	27,646	49,582	21,275	26,373
West Virginia	275,794	565,261	3,795,235	262,336	535,903	8,231	11,344	15,277	18,014
Wisconsin	710,941	1,647,239	10,820,347	687,079	1,596,783	18,892	31,312	18,449	19,144
Wyoming	67,818	151,028	1,056,666	64,489	142,813	2,843	5,292	2,497	2,923
APO/FPO[1]	144,020	284,265	1,495,542	133,037	253,285	(*)	(*)	(*)	(*)
Puerto Rico	17,427	45,887	157,770	13,781	34,949	—	—	(*)	(*)
U.S. citizens abroad[2]	80,786	185,726	1,313,067	71,846	163,335	3,259	7,314	12,297	15,077

Footnotes at end of table.

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

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

States	Number of returns by number of exemptions other than age or blindness						
	All returns						
	Total	One	Two	Three	Four	Five	Six or more
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**82,229,332**	**31,588,644**	**19,370,906**	**10,883,521**	**10,442,091**	**5,563,084**	**4,383,086**
Alabama	1,190,083	374,950	282,242	213,306	169,538	94,330	55,719
Alaska	154,800	66,353	30,393	19,054	18,115	11,455	9,430
Arizona	845,347	328,477	214,630	98,188	114,244	43,614	46,194
Arkansas	698,413	225,404	198,795	96,256	94,816	48,896	34,246
California	8,660,529	3,525,245	1,946,596	1,022,355	1,111,585	564,966	489,782
Colorado	1,041,115	413,793	256,849	121,590	135,854	70,282	42,747
Connecticut	1,243,732	543,147	273,978	124,544	148,415	85,152	68,496
Delaware	236,081	93,267	47,505	32,307	33,058	16,169	13,775
District of Columbia	309,551	158,445	71,133	35,733	19,271	11,926	13,043
Florida	3,180,918	1,195,726	882,434	433,551	377,547	164,073	127,587
Georgia	1,776,459	596,577	437,198	282,624	264,210	103,380	92,470
Hawaii	358,510	166,906	84,608	42,153	38,490	25,151	21,202
Idaho	308,238	109,041	67,386	38,601	42,300	26,223	24,687
Illinois	4,476,990	1,795,573	1,051,536	538,105	556,406	298,913	238,457
Indiana	2,022,623	727,636	479,027	282,349	272,018	149,583	112,010
Iowa	1,106,216	407,685	276,258	116,927	148,558	93,047	63,741
Kansas	887,400	325,339	233,826	121,096	115,524	50,320	41,295
Kentucky	1,158,570	384,374	299,650	162,807	166,219	79,328	66,192
Louisiana	1,276,694	424,166	305,877	198,419	164,730	107,337	76,165
Maine	406,518	162,979	93,891	46,765	50,265	30,370	22,248
Maryland	1,679,807	654,939	397,106	218,011	215,655	97,992	96,104
Massachusetts	2,321,090	1,034,787	482,565	251,910	256,244	164,403	131,181
Michigan	3,352,873	1,250,585	797,865	454,267	383,215	255,052	211,889
Minnesota	1,526,638	649,703	296,482	164,756	196,349	103,860	115,486
Mississippi	721,187	224,416	165,395	123,484	97,627	62,346	47,919
Missouri	1,783,749	684,778	397,652	250,705	234,839	108,855	106,920
Montana	297,349	119,505	69,611	34,580	36,261	20,935	16,457
Nebraska	614,764	247,038	160,265	70,084	64,880	38,684	33,713
Nevada	272,992	111,734	61,588	38,261	33,417	19,461	8,531
New Hampshire	338,499	140,777	73,681	37,491	42,058	23,033	21,459
New Jersey	2,918,856	1,160,277	637,637	405,058	375,070	197,937	142,877
New Mexico	419,385	168,404	92,003	52,715	54,657	22,509	29,077
New York	6,876,422	2,792,064	1,555,461	883,982	842,325	440,854	361,736
North Carolina	2,004,327	679,935	514,934	313,705	273,110	138,941	83,702
North Dakota	243,847	97,955	54,427	29,666	29,314	16,644	15,841
Ohio	4,181,357	1,633,470	1,006,211	576,263	490,302	280,545	194,566
Oklahoma	1,011,707	326,419	257,859	144,098	161,202	79,106	43,023
Oregon	925,316	363,605	223,480	124,311	116,785	55,038	42,097
Pennsylvania	4,573,333	1,847,685	1,065,551	563,709	552,811	319,956	223,621
Rhode Island	370,662	164,774	81,523	42,931	41,357	23,354	16,723
South Carolina	1,008,827	346,917	234,083	167,720	136,159	75,081	48,867
South Dakota	253,077	97,570	58,410	30,931	30,368	17,132	18,666
Tennessee	1,529,190	487,178	389,435	257,266	211,159	109,601	74,551
Texas	4,628,025	1,649,336	1,129,357	674,447	570,915	344,687	259,283
Utah	440,270	163,662	87,790	56,546	51,587	34,033	46,652
Vermont	178,753	64,730	44,162	21,412	24,403	12,160	11,886
Virginia	1,918,588	720,938	450,569	290,851	248,148	122,951	85,131
Washington	1,443,115	507,244	399,330	169,487	197,609	114,082	55,363
West Virginia	609,955	210,872	142,652	113,598	71,790	37,978	33,065
Wisconsin	1,788,831	716,042	410,734	209,497	231,649	107,006	113,903
Wyoming	155,939	57,349	34,560	21,129	22,920	10,783	9,198
APO/FPO[1]	315,675	138,741	37,012	39,840	75,998	19,007	(*)
Puerto Rico	26,524	(*)	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	159,638	41,324	45,415	22,426	24,195	10,396	15,882

Footnotes at end of table.

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

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

States	Number of returns by number of exemptions other than age or blindness—Continued					
	Joint returns					
	Total	Two	Three	Four	Five	Six or more
	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	**44,140,085**	**15,956,072**	**9,204,546**	**9,616,648**	**5,202,888**	**4,159,883**
Alabama	688,815	224,367	178,413	151,524	83,032	51,479
Alaska	78,139	23,317	15,900	17,001	10,842	9,079
Arizona	456,395	180,580	83,019	107,325	41,100	44,371
Arkansas	435,771	184,266	84,838	89,870	43,950	32,847
California	4,345,502	1,562,074	829,680	986,793	515,083	451,872
Colorado	553,857	208,796	109,049	127,633	66,086	42,093
Connecticut	635,391	234,857	110,972	139,756	82,527	67,279
Delaware	120,598	37,284	25,383	29,756	14,987	13,188
District of Columbia	86,000	37,649	16,130	12,655	6,132	9,434
Florida	1,704,223	732,510	349,854	344,819	156,617	120,196
Georgia	956,820	334,547	218,702	228,449	90,855	84,267
Hawaii	169,750	51,938	35,644	38,144	23,393	20,631
Idaho	186,613	61,235	34,912	40,971	24,843	24,652
Illinois	2,315,486	879,405	463,146	492,688	266,789	213,458
Indiana	1,176,172	413,525	247,853	262,146	142,114	110,534
Iowa	667,460	257,773	110,832	147,096	89,575	62,184
Kansas	523,708	209,975	111,901	110,219	50,320	41,293
Kentucky	696,970	252,210	146,648	158,488	75,087	64,537
Louisiana	708,669	236,497	169,115	138,487	89,204	75,366
Maine	221,277	81,198	40,670	49,354	28,105	21,950
Maryland	856,517	306,336	182,348	193,276	88,352	86,205
Massachusetts	1,165,521	416,242	221,124	240,066	159,187	128,901
Michigan	1,881,297	673,484	389,193	354,015	245,439	199,166
Minnesota	819,333	264,532	152,302	191,106	96,220	115,173
Mississippi	410,067	121,127	98,310	90,008	55,502	45,120
Missouri	961,449	336,698	202,716	219,146	105,190	97,699
Montana	159,471	60,400	31,065	33,427	18,895	15,684
Nebraska	344,617	142,434	68,019	83,170	37,285	33,709
Nevada	131,557	45,436	29,102	29,975	19,454	7,580
New Hampshire	182,511	65,745	33,121	40,274	22,828	20,543
New Jersey	1,514,930	502,702	337,327	347,122	188,595	139,184
New Mexico	219,267	70,544	47,374	50,872	22,291	28,186
New York	3,401,031	1,195,309	690,848	764,918	408,706	341,250
North Carolina	1,141,119	419,520	266,813	250,422	127,088	77,276
North Dakota	134,820	49,914	25,283	27,969	16,361	15,293
Ohio	2,207,067	815,527	481,702	456,738	267,163	185,937
Oklahoma	625,734	229,275	130,188	151,989	72,387	41,895
Oregon	509,619	193,399	109,942	111,059	53,481	41,738
Pennsylvania	2,422,187	880,458	501,245	513,913	308,486	218,085
Rhode Island	192,467	74,988	39,063	39,354	22,890	16,172
South Carolina	557,160	180,704	137,412	123,456	70,202	45,386
South Dakota	144,433	52,604	27,565	29,286	16,589	18,389
Tennessee	917,756	323,787	225,706	192,444	104,826	70,993
Texas	2,602,412	921,467	573,694	535,988	320,668	250,395
Utah	251,814	72,773	50,739	49,660	32,482	46,160
Vermont	103,441	38,978	17,534	23,372	12,089	11,468
Virginia	1,057,223	373,000	251,106	229,616	121,072	82,429
Washington	823,944	341,470	142,129	181,797	106,587	51,961
West Virginia	363,173	123,289	100,885	71,165	36,169	31,665
Wisconsin	968,856	361,721	180,441	218,630	101,790	106,274
Wyoming	89,910	30,492	18,321	21,591	10,547	8,959
APO/FPO[1]	158,404	30,864	37,122	67,133	19,007	(*)
Puerto Rico	17,667	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	97,895	34,561	18,341	24,063	8,252	12,678

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

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

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States																
Total	**82,229,332**	**947,784,873**	**73,520,046**	**795,399,462**	**44,140,085**	**713,045,871**	**39,478,229**	**599,620,463**	**212,202,596**	**202,047,796**	**65,852,602**	**595,492,866**	**61,483,928**	**124,382,197**	**61,490,737**	**124,526,297**
Under $1,000	5,382,569	−3,590,726	4,460,523	4,049,808	828,458	−4,824,844	420,971	1,505,258	8,016,283	7,578,541	87,768	36,107	53,276	2,990	1,767	14,828
$1,000 under $2,000	5,407,488	8,072,359	4,855,922	7,207,613	643,164	976,484	457,832	805,407	7,773,487	7,337,670					53,275	3,114
$2,000 under $3,000	5,002,560	12,446,382	4,387,691	10,709,249	887,092	2,236,052	670,341	1,742,145	8,126,549	7,427,160	2,193,280	744,829	1,318,375	49,448	1,318,430	49,616
$3,000 under $4,000	4,565,790	15,956,144	3,781,201	12,864,040	1,189,384	4,196,917	891,680	3,088,556	8,760,745	7,821,052	3,229,346	3,101,252	2,707,739	351,477	2,707,773	351,687
$4,000 under $5,000	4,543,446	20,491,960	3,799,904	16,387,277	1,361,639	6,145,159	1,076,818	4,507,883	9,362,490	8,336,328	3,827,460	6,265,142	3,085,719	784,699	3,085,734	784,808
$5,000 under $6,000	4,737,247	25,971,457	4,060,153	21,475,109	1,643,944	9,024,879	1,312,053	6,779,096	10,312,187	9,395,158	4,389,313	10,148,309	3,440,382	1,325,214	3,441,210	1,325,820
$6,000 under $7,000	4,164,112	27,016,980	3,607,694	22,495,015	1,666,307	10,839,706	1,365,880	8,368,785	9,699,535	8,938,068	3,968,332	12,237,051	3,483,135	1,673,426	3,483,357	1,673,615
$7,000 under $8,000	3,849,630	26,852,746	3,402,822	24,809,197	1,791,777	13,460,034	1,505,847	10,880,032	9,350,627	8,733,230	3,751,733	14,473,661	3,544,351	2,123,266	3,544,369	2,123,370
$8,000 under $9,000	3,725,148	31,674,144	3,299,362	26,842,745	1,849,429	15,717,472	1,594,802	12,760,888	9,494,838	8,882,337	3,663,893	17,053,244	3,520,030	2,653,145	3,520,078	2,653,301
$9,000 under $10,000	3,476,777	33,030,353	3,104,829	28,514,955	1,923,307	18,283,585	1,701,330	15,585,618	9,346,466	8,830,538	3,433,091	18,514,211	3,349,335	2,945,364	3,349,347	2,945,501
$10,000 under $11,000	3,282,636	34,469,130	3,014,731	30,535,781	1,927,614	20,268,377	1,757,371	17,742,759	8,988,267	8,629,494	3,262,871	20,342,174	3,206,021	3,337,948	3,206,050	3,338,054
$11,000 under $12,000	3,120,493	35,890,291	2,877,224	31,841,916	2,046,437	23,537,791	1,890,804	20,900,006	9,003,089	8,649,860	3,107,235	21,661,740	3,065,462	3,588,272	3,065,527	3,588,481
$12,000 under $13,000	2,950,537	36,885,639	2,763,152	33,166,602	2,050,885	25,645,147	1,927,257	23,172,110	8,769,582	8,522,438	2,942,073	22,741,585	2,908,491	3,835,968	2,908,541	3,836,177
$13,000 under $14,000	2,926,377	39,501,373	2,760,199	35,795,850	2,210,380	29,846,305	2,099,950	27,255,120	9,052,085	8,823,211	2,921,125	24,572,969	2,887,337	4,167,884	2,887,385	4,168,028
$14,000 under $15,000	2,683,637	38,893,332	2,538,003	35,269,109	2,081,057	30,167,155	1,983,697	27,716,270	8,517,542	8,316,191	2,679,116	24,513,531	2,656,741	4,247,324	2,656,769	4,247,592
$15,000 under $20,000	10,353,534	178,968,121	9,823,803	162,152,299	8,879,849	153,929,469	8,499,682	141,149,756	34,781,699	34,071,855	10,335,776	117,473,678	10,259,554	21,186,385	10,260,328	21,187,889
$20,000 under $25,000	5,598,117	124,310,576	5,291,983	111,261,173	5,138,224	114,146,755	4,905,764	103,650,046	19,534,517	19,189,827	5,591,909	86,932,366	5,570,542	17,016,948	5,571,007	17,019,200
$25,000 under $30,000	2,744,255	74,624,652	2,551,029	64,246,093	2,570,769	69,922,121	2,423,048	61,301,688	9,669,366	9,479,561	2,740,533	53,900,510	2,733,188	11,401,797	2,733,934	11,402,965
$30,000 under $50,000	2,747,618	100,168,142	2,386,303	74,020,074	2,564,561	93,361,268	2,280,739	71,105,922	9,968,496	9,632,928	2,743,527	74,942,488	2,733,831	18,206,952	2,734,473	18,213,862
$50,000 under $100,000	781,406	51,550,859	609,201	28,691,733	717,592	47,318,971	576,806	27,266,179	2,975,811	2,812,699	779,176	40,234,695	776,009	13,343,871	776,422	13,361,924
$100,000 under $200,000	152,349	19,918,461	118,643	9,563,188	138,996	18,150,084	111,838	9,088,337	579,066	533,898	151,738	15,884,362	151,248	6,824,711	151,615	6,848,783
$200,000 under $500,000	29,193	8,149,944	22,370	2,787,478	25,593	7,113,910	20,758	2,626,699	104,563	92,651	28,974	8,388,985	28,853	3,294,709	28,989	3,323,365
$500,000 under $1,000,000	3,289	2,187,947	2,466	447,789	2,747	1,828,392	2,233	407,538	11,492	9,895	3,228	1,636,005	3,215	953,245	3,245	966,664
$1,000,000 or more	1,124	2,344,606	838	245,369	880	1,754,683	728	214,365	3,814	3,206	1,105	1,693,962	1,094	1,067,154	1,112	1,097,654
All returns, summary:																
Under $5,000	24,901,853	53,376,118	21,285,241	51,217,986	4,909,737	8,729,768	3,517,642	11,649,249	42,039,554	38,500,751	9,337,854	10,147,330	7,165,109	1,188,614	7,166,979	1,204,052
$5,000 under $10,000	19,952,914	146,545,680	17,474,860	124,137,020	8,874,764	67,325,676	7,479,912	54,374,419	48,203,653	44,779,331	19,226,362	72,426,476	17,337,233	10,720,416	17,338,361	10,721,607
$10,000 under $15,000	14,963,680	185,639,766	13,953,309	166,629,259	10,316,373	129,464,774	9,659,079	116,786,265	44,330,565	42,941,194	14,912,420	113,832,010	14,724,052	19,177,397	14,724,272	19,178,333
$15,000 or more	22,410,885	562,223,307	20,806,636	453,415,197	20,039,211	507,525,654	18,821,596	416,810,530	77,628,824	75,826,520	22,375,966	399,087,051	22,257,534	93,295,771	22,261,125	93,422,306
Alabama																
Total	**1,190,083**	**12,274,803**	**1,102,652**	**10,774,088**	**688,815**	**9,608,287**	**639,759**	**8,462,146**	**3,203,991**	**3,106,599**	**918,568**	**7,374,015**	**833,011**	**1,497,139**	**833,023**	**1,498,220**
Under $1,000	66,884	−34,554	57,084	63,126	14,771	−56,722	9,856	32,441	107,449	98,904	—	—	—	—	14,009	481
$1,000 under $2,000	99,536	152,364	89,104	143,386	19,718	29,246	15,952	31,368	171,979	166,095	25,628	7,786	42,379	3,754	28,372	3,290
$2,000 under $3,000	77,235	186,480	68,587	159,459	17,687	43,730	14,934	32,534	129,185	115,399	33,897	28,616			58,553	13,377
$3,000 under $4,000	67,527	234,310	61,327	204,554	29,317	103,105	25,530	87,618	169,497	159,161	82,194	122,588	58,553	13,377		
$4,000 under $5,000	88,765	399,360	82,956	374,681	22,622	103,368	19,713	93,099	177,419	170,947						
$5,000 under $6,000	80,295	434,197	72,218	382,303	34,712	187,136	29,947	160,069	222,352	210,103	68,901	135,912	45,586	16,182	45,586	16,182
$6,000 under $7,000	63,627	414,543	59,511	366,614	23,164	149,897	22,160	138,636	160,804	157,335	63,627	179,463	52,770	21,990	52,770	21,990
$7,000 under $8,000	59,172	440,348	53,022	384,157	33,775	251,855	30,735	220,155	151,621	147,509	59,172	207,097	56,503	27,890	56,503	27,890
$8,000 under $9,000	63,534	536,625	61,778	508,587	34,668	292,607	32,912	265,754	152,710	148,041	63,035	299,526	63,035	46,801	63,035	46,801
$9,000 under $10,000	43,363	412,529	42,959	406,511	31,766	304,891	31,565	302,881	140,225	140,225	43,363	212,827	39,800	31,604	39,800	31,604
$10,000 under $11,000	52,888	555,618	52,232	544,604	44,635	469,605	43,979	457,452	170,708	166,608	51,758	308,660	51,756	47,644	51,756	47,644
$11,000 under $12,000	37,189	428,072	32,327	361,142	30,113	348,311	26,685	299,217	127,749	125,907	37,189	245,515	35,961	38,560	35,961	38,560
$12,000 under $13,000	48,640	606,232	47,261	563,421	37,359	465,988	37,108	448,758	160,082	154,853	48,640	354,574	47,508	58,759	47,508	58,759
$13,000 under $14,000	42,411	572,901	41,196	539,487	39,027	527,615	37,812	496,520	138,225	134,837	42,411	350,869	41,283	56,605	41,283	56,605
$14,000 under $15,000	35,563	517,271	34,932	482,669	29,923	436,158	29,292	403,387	110,019	109,305	35,563	325,728	35,555	56,706	35,559	56,706
$15,000 under $20,000	133,538	2,302,936	129,381	2,184,305	123,987	2,139,006	120,327	2,035,723	456,867	451,049	133,513	1,522,338	132,902	274,955	132,902	274,955
$20,000 under $25,000	64,460	1,429,924	60,442	1,262,141	60,546	1,342,897	57,686	1,210,553	222,880	220,628	64,460	1,011,103	64,446	199,243	64,446	199,243
$25,000 under $30,000	28,482	773,611	25,834	657,731	27,751	752,691	25,834	657,731	101,171	100,341	28,284	560,912	28,284	116,020	28,284	116,020
$30,000 under $50,000	26,849	989,474	22,599	733,395	23,871	868,161	20,200	657,071	95,078	92,703	26,849	750,846	26,612	187,585	26,614	187,678
$50,000 under $100,000	7,769	522,818	6,036	281,227	7,242	484,754	5,762	269,910	29,097	28,172	7,740	416,241	7,735	139,909	7,739	140,093
$100,000 under $200,000	1,984	267,694	1,561	132,694	1,830	246,983	1,487	126,836	7,582	7,297	1,974	219,276	1,974	96,386	1,974	96,674
$200,000 under $500,000	326	89,209	263	32,201	290	78,150	246	31,227	1,142	1,047	324	75,145	323	39,051	323	39,204
$500,000 under $1,000,000	35	22,523	32	5,211	31	20,103	28	4,889	113	103	35	18,694	35	11,292	35	11,434
$1,000,000 or more	11	20,318	10	482	10	18,752	9	317	37	30	11	19,297	11	12,826	11	13,032
All returns, summary:																
Under $5,000	399,947	937,959	359,058	945,206	104,115	222,727	85,985	277,059	755,529	710,506	141,719	159,991	100,932	17,132	100,934	17,149
$5,000 under $10,000	309,991	2,238,242	289,488	2,048,172	158,085	1,186,385	147,319	1,087,495	827,712	803,213	298,098	1,034,825	257,694	144,467	257,694	144,467
$10,000 under $15,000	216,691	2,680,094	207,948	2,491,323	181,057	2,247,677	174,876	2,103,334	706,783	691,510	215,561	1,585,345	212,063	258,275	212,067	258,276
$15,000 or more	263,454	6,418,506	246,158	5,289,386	245,558	5,951,496	231,579	4,994,257	913,967	901,370	263,190	4,593,852	262,322	1,077,267	262,328	1,078,330

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alaska																
Total	**154,800**	**2,790,812**	**148,296**	**2,587,001**	**76,139**	**1,930,016**	**73,018**	**1,763,226**	**385,202**	**379,220**	**133,665**	**2,036,629**	**128,716**	**472,875**	**128,721**	**473,411**
Under $1,000	7,262	−11,743	6,211	7,588	584	−9,026	302	3,082	9,870	9,725	—	—	—	—	3,709	170
$1,000 under $2,000	6,958	10,331	6,758	9,581					8,527	8,107	—	—	—	—		
$2,000 under $3,000	8,810	22,270	8,739	21,831	3,198	10,847	2,429	7903	11,808	11,668	5,386	2,022	3,707	140		
$3,000 under $4,000	6,641	22,873	5,802	19,497					9,720	8,811	5,941	5,787	4,751	612	4,751	612
$4,000 under $5,000	6,518	28,947	5,928	25,254					12,460	12,181	5,051	9,570	4,701	1,316	4,701	1,316
$5,000 under $6,000	5,839	32,080	5,691	31,140	1,437	7,899	3,377	21,123	12,287	12,139	5,101	13,864	4,332	1,992	4,332	1,992
$6,000 under $7,000	3,743	24,509	3,554	22,918	2,078	13,821			9,262	9,162	3,573	11,089	3,373	1,374	3,373	1,374
$7,000 under $8,000	5,753	43,607	5,563	41,870	2,767	21,138	2,766	20,987	12,907	12,858	5,753	23,990	5,682	3,679	5,682	3,679
$8,000 under $9,000	5,508	46,691	4,948	44,846	2,293	19,599	2,293	22,383	16,461	15,901	5,508	24,320	4,950	3,835	4,950	3,835
$9,000 under $10,000	2,604	24,654	2,563	23,365	1,206	11,334	3,095	31,721	6,349	6,349	2,535	15,393	2,494	2,586	2,494	2,586
$10,000 under $11,000	5,157	54,177	5,018	53,206	2,069	21,519			12,184	11,768	5,059	34,116	5,059	5,836	5,059	5,836
$11,000 under $12,000	4,051	46,921	3,991	44,399	1,735	20,000	1,735	17,716	10,888	10,492	4,051	30,816	4,051	5,559	4,051	5,559
$12,000 under $13,000	3,161	39,195	3,082	37,239	1,184	14,829	1,124	13,426	8,116	8,116	3,161	27,808	3,111	5,158	3,111	5,158
$13,000 under $14,000	3,687	49,425	3,437	46,078	1,610	21,497	1,499	19,868	8,574	8,385	3,686	32,697	3,685	5,985	3,685	5,985
$14,000 under $15,000	4,164	60,547	4,004	57,267	2,609	37,905	2,449	34,506	12,106	11,986	4,164	39,785	4,124	7,320	4,124	7,320
$15,000 under $20,000	17,028	297,809	16,598	286,459	9,184	160,881	8,894	151,327	43,337	42,550	16,989	213,087	16,898	41,993	16,898	41,993
$20,000 under $25,000	14,454	327,305	14,007	310,950	9,809	222,438	9,512	211,205	42,090	41,722	14,450	242,219	14,388	49,871	14,388	49,871
$25,000 under $30,000	13,118	359,001	12,996	345,481	9,608	263,395	9,566	252,931	41,269	41,250	13,118	275,238	13,117	60,363	13,118	60,365
$30,000 under $50,000	25,098	949,205	24,659	900,248	19,965	759,126	19,610	717,506	80,381	79,684	25,098	743,690	25,068	182,778	25,069	182,815
$50,000 under $100,000	4,756	287,920	4,370	230,898	4,355	264,299	4,013	212,613	16,702	16,507	4,752	230,143	4,739	66,862	4,739	66,880
$100,000 under $200,000	425	54,108	327	22,195	392	49,835	310	21,157	1,658	1,625	424	43,833	421	17,161	422	17,265
$200,000 under $500,000	59	16,392	44	4,523	50	14,094	38	3,604	223	212	59	13,942	59	6,705	59	6,752
$500,000 under $1,000,000	6	4,588	6	168	6	4,588	6	168	23	22	6	3,220	6	1,750	6	2,048
$1,000,000 or more															○	
All returns, summary:																
Under $5,000	36,189	72,678	33,438	83,751	3,782	1,821	2,731	10,985	52,385	50,492	16,378	17,379	13,159	2,068	13,161	2,098
$5,000 under $10,000	23,447	171,542	22,319	164,138	9,781	73,790	9,601	74,475	57,266	56,409	22,470	88,656	20,831	13,487	20,831	13,467
$10,000 under $15,000	20,220	250,264	19,532	238,189	9,207	115,750	8,737	107,254	49,868	48,747	20,121	165,223	20,030	29,857	20,030	29,857
$15,000 or more	74,944	2,296,328	73,007	2,100,923	53,369	1,738,654	51,949	1,570,512	225,683	223,572	74,696	1,765,372	74,696	427,483	74,699	427,888
Arizona																
Total	**845,347**	**8,892,521**	**731,934**	**7,485,239**	**456,395**	**6,794,106**	**390,171**	**5,795,559**	**2,147,475**	**2,038,000**	**651,972**	**5,374,925**	**602,693**	**1,083,073**	**602,675**	**1,084,785**
Under $1,000	60,228	−181,032	48,945	41,164	10,796	−194,832	2,111	17,059	89,717	85,859	—	—	—	—	16	134
$1,000 under $2,000	64,555	95,673	59,821	88,852	10,272	24,322	6,013	14,815	76,843	76,445	17,837	6,883	38,130	4,797	38,130	4,797
$2,000 under $3,000	44,456	107,297	38,837	89,249					69,098	62,103						
$3,000 under $4,000	51,395	180,814	42,493	149,305	14,823	52,394	11,710	41,709	93,801	87,102	34,080	36,402				
$4,000 under $5,000	59,420	266,634	48,176	219,915	23,093	106,550	18,496	91,778	141,375	127,333	43,555	69,029	37,176	7,993	37,176	7,993
$5,000 under $6,000	48,334	263,903	36,942	212,394	15,813	86,411	11,722	65,552	95,656	87,070	44,828	100,724	31,886	12,751	31,992	12,801
$6,000 under $7,000	53,344	348,722	44,432	265,835	19,716	128,619	14,000	79,851	120,568	104,381	52,523	148,623	44,821	20,830	44,822	20,850
$7,000 under $8,000	51,854	391,208	38,676	292,493	25,221	190,837	16,440	132,624	107,985	97,792	51,506	206,611	49,708	31,122	49,708	31,122
$8,000 under $9,000	28,271	242,086	23,755	203,775	15,676	133,900	13,962	122,209	66,479	63,284	27,544	128,839	26,933	20,238	26,933	20,238
$9,000 under $10,000	28,189	267,048	24,582	242,787	22,561	212,400	18,954	187,567	92,371	87,369	26,574	119,948	23,049	18,005	23,049	18,005
$10,000 under $11,000	28,826	303,362	25,088	245,272	21,247	223,673	18,542	180,351	82,406	79,917	28,826	163,855	28,520	26,056	28,521	26,057
$11,000 under $12,000	27,086	310,870	25,538	285,285	18,921	217,411	17,887	198,020	80,718	79,262	26,780	177,498	26,474	28,894	26,474	28,894
$12,000 under $13,000	32,221	402,145	29,692	360,332	21,359	265,635	21,011	262,984	91,151	88,966	31,490	232,293	31,490	39,323	31,490	39,323
$13,000 under $14,000	31,293	423,192	29,150	386,437	23,836	319,782	22,220	293,243	104,855	103,400	30,994	250,578	30,785	42,277	30,785	42,277
$14,000 under $15,000	28,145	408,321	27,372	380,248	20,568	298,236	20,522	287,905	94,666	92,485	28,145	246,462	28,145	42,894	28,145	42,894
$15,000 under $20,000	97,163	1,662,369	89,296	1,439,915	86,253	1,482,540	80,123	1,301,335	332,118	319,795	96,780	1,055,035	95,546	184,451	95,549	184,486
$20,000 under $25,000	53,650	1,196,138	49,900	1,076,973	52,049	1,160,679	48,996	1,056,832	200,370	196,858	53,632	797,210	53,133	150,035	53,245	150,186
$25,000 under $30,000	27,089	733,080	25,278	627,032	26,442	715,384	24,805	619,120	100,563	97,401	27,089	520,822	27,079	109,134	27,089	109,218
$30,000 under $50,000	21,664	790,431	17,532	549,118	20,311	736,036	18,698	525,240	74,257	70,941	21,641	581,317	21,600	140,575	21,619	140,652
$50,000 under $100,000	6,697	439,713	5,144	239,963	6,273	412,132	4,923	230,158	26,909	25,204	6,696	340,081	6,668	112,789	6,673	112,842
$100,000 under $200,000	1,247	162,224	926	73,304	1,171	152,531	888	70,131	4,784	4,355	1,234	130,624	1,233	56,225	1,241	56,634
$200,000 under $500,000	192	54,994	139	14,831	171	49,181	132	14,414	680	587	190	43,627	189	23,227	190	23,532
$500,000 under $1,000,000	20	13,576	12	631	23	20,285	16	862	73	63	20	11,329	20	6,767	20	6,982
$1,000,000 or more	8	11,553	6	329					32	28	8	7,135	8	4,690	8	4,770
All returns, summary:																
Under $5,000	280,054	469,585	238,274	588,485	58,984	−11,566	38,330	165,361	470,834	438,842	95,472	112,313	75,306	12,790	75,322	12,924
$5,000 under $10,000	209,992	1,510,965	168,587	1,217,085	98,987	752,167	75,078	587,603	483,059	439,896	202,975	704,745	176,497	102,947	176,504	103,017
$10,000 under $15,000	147,571	1,847,890	136,840	1,657,574	105,731	1,324,737	100,182	1,222,504	453,796	444,030	148,235	1,070,686	145,414	179,445	145,415	179,445
$15,000 or more	207,730	5,064,078	188,233	4,022,095	192,693	4,728,767	176,581	3,820,092	739,786	715,232	207,290	3,487,180	205,476	787,893	205,634	789,400

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
Total	**698,413**	**6,479,069**	**597,238**	**5,170,191**	**435,771**	**5,239,980**	**371,702**	**4,194,085**	**1,853,423**	**1,758,196**	**511,849**	**3,818,666**	**458,506**	**755,828**	**458,581**	**758,981**
Under $1,000	56,351	—47,300	40,056	37,419	13,605	—46,407	4,044	16,284	92,558	87,240	—	—	—	—	8,630	494
$1,000 under $2,000	47,514	69,496	40,508	67,806	13,510	19,467	31,290	69,147	81,855	70,634	—	—	—	—	—	—
$2,000 under $3,000	63,015	156,070	50,479	108,486	26,655	71,218			129,752	119,371	18,968	5,546	32,549	3,726	23,980	3,445
$3,000 under $4,000	52,558	188,056	43,482	148,375	21,408	76,837	16,497	52,868	123,018	113,125	30,372	31,436			25,328	6,367
$4,000 under $5,000	44,258	197,840	39,024	174,000	22,301	99,518	19,037	83,647	108,303	103,898	31,068	51,203	25,328	6,367		
$5,000 under $6,000	51,698	285,635	40,200	215,414	29,055	159,023	22,361	115,464	130,554	111,108	50,901	96,743	36,286	11,831	36,286	11,831
$6,000 under $7,000	38,880	252,037	35,435	216,599	19,942	131,925	17,292	102,219	94,113	91,918	36,686	113,755	31,960	14,855	31,960	14,855
$7,000 under $8,000	46,780	353,101	42,010	309,036	27,204	204,932	23,823	171,887	124,265	121,516	46,789	175,315	41,465	24,412	41,465	24,412
$8,000 under $9,000	34,261	289,519	32,757	266,758	25,135	212,127	23,633	196,439	95,925	94,108	34,259	147,055	32,455	21,748	32,455	21,748
$9,000 under $10,000	19,146	184,596	15,436	152,241	16,348	157,810	14,037	139,269	58,635	51,185	19,146	99,003	18,938	14,678	18,938	14,678
$10,000 under $11,000	26,922	281,950	21,468	221,552	19,647	206,262	17,103	178,807	74,851	70,835	26,920	164,699	26,920	26,223	26,920	26,223
$11,000 under $12,000	29,025	333,917	27,338	305,012	23,998	276,385	22,311	250,222	98,600	95,080	29,023	194,870	27,263	28,641	27,265	28,648
$12,000 under $13,000	22,762	284,122	21,875	257,185	21,001	262,389	20,420	247,110	79,254	79,254	22,554	166,461	22,133	26,297	22,133	26,297
$13,000 under $14,000	28,638	387,940	25,785	335,774	26,800	362,424	23,947	308,815	105,522	103,456	28,638	233,588	28,634	37,506	28,634	37,506
$14,000 under $15,000	13,930	202,344	12,821	180,995	11,886	172,633	11,504	160,895	41,418	40,691	13,929	132,309	13,202	21,584	13,203	21,603
$15,000 under $20,000	63,074	1,090,353	59,237	956,997	58,745	1,014,965	56,437	913,186	212,029	207,233	63,035	727,269	62,284	126,919	62,284	126,919
$20,000 under $25,000	30,158	665,012	27,206	564,797	28,666	631,448	26,012	545,953	105,111	103,316	30,154	471,679	29,852	91,021	29,852	91,021
$25,000 under $30,000	11,829	321,485	9,957	232,006	11,182	303,873	9,957	232,006	38,461	35,481	11,829	237,846	11,807	49,461	11,807	49,461
$30,000 under $50,000	11,075	410,244	7,426	200,060	10,453	387,823	7,425	200,052	37,151	35,863	11,074	317,799	10,952	77,114	10,962	77,121
$50,000 under $100,000	5,166	344,908	3,702	149,698	4,981	332,333	3,598	142,953	19,257	18,507	5,145	268,217	5,124	86,426	5,125	86,543
$100,000 under $200,000	1,167	150,533	872	55,216	1,061	136,351	814	52,479	4,143	3,789	1,163	122,990	1,159	52,745	1,159	52,878
$200,000 under $500,000	173	45,784	146	12,790	169	44,886	143	12,430	569	526	173	37,584	173	19,042	173	19,274
$500,000 under $1,000,000	17	10,713	13	1,887	19	21,758	17	1,953	63	52	17	7,419	16	4,363	16	4,363
$1,000,000 or more	6	20,734	5	88					16	10	6	15,880	6	10,869	6	11,294
All returns, summary:																
Under $5,000	263,696	564,162	213,549	536,086	99,479	220,632	70,868	221,946	535,486	494,268	80,408	88,185	57,877	10,092	57,938	10,306
$5,000 under $10,000	190,775	1,364,889	165,838	1,160,047	117,684	865,816	101,148	725,278	503,492	469,835	187,781	631,871	161,104	87,524	161,104	87,524
$10,000 under $15,000	121,277	1,490,273	109,287	1,300,517	103,332	1,280,092	95,285	1,145,849	399,645	389,316	121,064	891,928	118,152	140,251	118,155	140,277
$15,000 or more	122,665	3,059,767	108,564	2,173,540	115,276	2,873,437	104,403	2,101,012	414,800	404,777	122,596	2,206,682	121,373	517,961	121,384	518,875
California																
Total	**8,660,529**	**104,480,636**	**7,701,499**	**87,090,884**	**4,345,502**	**76,092,092**	**3,821,418**	**63,076,906**	**22,117,384**	**21,057,328**	**6,910,639**	**63,233,396**	**6,439,600**	**13,224,127**	**6,441,079**	**13,240,382**
Under $1,000	509,116	—412,827	418,065	434,123	76,508	—451,103	40,274	159,880	733,211	696,406	—	—	—	—	299	1,954
$1,000 under $2,000	597,662	904,231	553,264	826,146	49,433	76,738	34,431	66,447	818,872	790,175	265,633	90,364	153,495	6,107	153,546	6,316
$2,000 under $3,000	581,465	1,446,949	506,707	1,248,614	85,980	215,537	61,917	156,152	912,088	850,738						
$3,000 under $4,000	444,653	1,547,151	375,170	1,302,716	81,286	290,579	58,807	238,429	791,992	715,631	335,583	314,307	286,928	35,953	286,928	35,953
$4,000 under $5,000	472,648	2,123,493	405,233	1,766,223	122,512	551,910	98,748	434,637	967,439	872,865	392,447	648,829	324,876	83,126	324,686	83,133
$5,000 under $6,000	438,544	2,395,153	374,321	2,014,673	137,481	749,414	106,763	569,867	962,542	883,464	396,888	915,038	311,718	117,220	312,453	117,555
$6,000 under $7,000	425,307	2,764,736	357,056	2,246,524	165,793	1,083,889	125,937	794,709	1,055,170	962,343	388,162	1,153,019	316,310	160,760	316,420	160,852
$7,000 under $8,000	428,187	3,213,746	376,111	2,811,455	176,700	1,330,312	141,738	1,064,544	1,034,127	957,584	404,568	1,556,688	383,672	232,036	383,672	232,038
$8,000 under $9,000	352,125	3,006,353	318,448	2,571,068	151,066	1,291,065	129,423	977,588	874,105	810,707	346,122	1,584,265	325,465	250,754	325,475	250,755
$9,000 under $10,000	371,226	3,520,744	322,019	2,916,475	178,185	1,689,252	150,110	1,317,387	992,577	936,932	358,405	1,893,232	350,948	303,245	350,948	303,245
$10,000 under $11,000	330,460	3,465,776	288,539	3,046,796	164,470	1,729,457	148,533	1,510,503	879,808	835,121	325,148	1,955,101	316,864	326,519	316,874	326,556
$11,000 under $12,000	311,682	3,585,638	281,833	3,156,096	195,129	2,245,878	175,929	1,950,598	914,149	876,119	310,311	2,039,577	304,650	334,537	304,650	334,537
$12,000 under $13,000	290,096	3,630,742	267,549	3,208,918	168,147	2,107,849	153,217	1,834,427	809,463	785,612	288,956	2,153,708	285,717	369,337	285,717	369,337
$13,000 under $14,000	277,441	3,737,850	257,291	3,353,939	185,620	2,503,442	169,010	2,209,972	859,169	824,243	274,931	2,157,421	270,867	368,220	270,867	368,220
$14,000 under $15,000	255,865	3,706,927	233,670	3,218,638	167,459	2,427,324	154,917	2,142,722	762,838	735,136	255,666	2,231,485	254,339	390,637	254,340	390,638
$15,000 under $20,000	1,087,803	18,835,740	1,022,978	16,916,108	877,092	15,242,893	828,431	13,799,994	3,539,016	3,448,615	1,083,306	11,738,184	1,073,845	2,111,662	1,073,845	2,111,662
$20,000 under $25,000	632,671	14,061,903	587,251	12,436,953	567,845	12,633,879	533,198	11,289,238	2,164,421	2,116,233	631,483	9,425,373	629,522	1,834,543	629,604	1,834,953
$25,000 under $30,000	401,292	10,907,724	365,923	9,378,791	373,801	10,166,669	347,289	8,963,421	1,409,717	1,380,033	401,227	7,569,418	400,198	1,564,584	400,209	1,564,707
$30,000 under $50,000	341,955	12,380,059	299,458	9,554,609	321,977	11,610,602	287,758	9,226,055	1,229,242	1,197,813	341,868	6,747,740	340,937	2,072,283	340,977	2,072,929
$50,000 under $100,000	89,081	5,684,250	65,020	3,130,931	80,120	5,281,730	60,534	2,920,602	329,636	310,400	88,778	4,286,398	88,363	1,378,189	88,427	1,380,546
$100,000 under $200,000	17,263	2,260,669	12,708	1,059,979	15,465	2,021,545	11,836	993,421	63,960	58,893	17,226	1,688,732	17,171	709,207	17,202	712,111
$200,000 under $500,000	3,432	962,785	2,483	334,106	3,000	836,536	2,256	305,111	11,997	10,838	3,408	712,087	3,397	361,905	3,415	364,731
$500,000 under $1,000,000	393	267,586	308	79,669	312	214,056	263	67,144	1,343	1,175	384	183,665	381	105,178	385	107,051
$1,000,000 or more	142	283,258	114	77,134	121	242,639	99	63,958	502	454	139	168,765	137	108,127	140	110,605
All returns, summary:																
Under $5,000	2,605,564	5,608,997	2,258,439	5,577,823	415,719	683,662	294,177	1,055,544	4,223,602	3,925,815	993,663	1,053,500	765,099	125,186	765,459	127,356
$5,000 under $10,000	2,015,389	14,900,732	1,747,955	12,560,196	809,225	6,143,932	653,971	4,744,195	4,918,521	4,551,030	1,894,145	7,102,243	1,688,113	1,064,015	1,688,968	1,064,443
$10,000 under $15,000	1,465,544	18,126,933	1,338,882	15,984,587	880,825	11,013,949	801,606	9,848,222	4,225,427	4,056,231	1,455,012	10,537,292	1,432,437	1,789,250	1,432,448	1,789,287
$15,000 or more	2,574,032	65,843,975	2,356,223	52,968,279	2,239,733	58,250,548	2,071,664	47,628,945	8,749,834	8,524,252	2,567,819	44,540,362	2,553,951	10,245,675	2,554,204	10,259,297

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado																
Total	**1,041,115**	**12,051,252**	**941,278**	**9,999,899**	**553,657**	**9,059,288**	**495,669**	**7,410,369**	**2,580,083**	**2,469,669**	**848,414**	**7,582,455**	**787,488**	**1,568,210**	**787,722**	**1,572,028**
Under $1,000	72,619	−109,876	57,479	56,908	16,147	−115,804	11,936	29,282	117,200	115,552	–	–	–	–	52	388
$1,000 under $2,000	51,034	74,114	47,303	58,347	12,006	26,806	10,818	27,099	67,837	59,102	34,377	10,983	17,757	632	17,757	632
$2,000 under $3,000	66,105	161,523	63,180	164,663	20,144	70,334	17,103	55,222	97,485	94,072	45,192	42,815	34,148	4,754	34,148	4,754
$3,000 under $4,000	61,238	213,836	56,148	194,660	22,842	102,364	18,640	96,904	120,419	109,034	64,285	110,812	53,503	13,988	53,503	13,988
$4,000 under $5,000	75,664	344,871	64,859	304,882					157,593	142,485						
$5,000 under $6,000	51,839	286,983	48,303	263,383	11,089	61,586	10,056	53,418	85,762	78,705	49,070	132,634	43,832	19,847	43,839	19,899
$6,000 under $7,000	47,923	311,677	42,658	259,471	18,067	116,135	13,744	78,141	90,402	86,076	44,967	152,704	37,371	22,631	37,480	22,697
$7,000 under $8,000	59,241	441,128	54,891	379,181	22,738	169,611	20,968	140,397	114,480	109,623	56,965	224,114	53,861	34,256	53,861	34,256
$8,000 under $9,000	35,539	301,792	31,055	251,032	20,737	175,752	16,480	141,371	91,694	85,237	35,084	144,448	33,978	21,566	33,978	21,566
$9,000 under $10,000	49,683	473,367	44,170	401,592	21,800	208,499	19,005	162,712	120,370	113,458	49,373	282,084	49,114	46,902	49,114	46,902
$10,000 under $11,000	33,569	349,731	31,578	319,237	19,673	206,326	18,794	190,736	92,743	88,742	32,511	198,668	32,511	32,294	32,511	32,294
$11,000 under $12,000	37,915	438,949	34,983	382,934	26,672	308,838	24,279	265,135	120,496	118,898	37,868	243,347	37,062	38,375	37,102	38,453
$12,000 under $13,000	35,516	443,896	33,229	407,802	23,273	291,088	21,555	256,507	112,603	111,005	35,516	261,079	34,258	43,441	34,258	43,441
$13,000 under $14,000	36,793	495,874	34,762	448,623	27,344	368,816	26,152	335,381	103,702	100,005	36,783	303,147	36,780	52,533	36,780	52,533
$14,000 under $15,000	31,846	460,751	29,365	408,796	24,476	354,452	21,995	306,412	99,559	95,743	31,846	276,859	31,536	46,766	31,536	46,766
$15,000 under $20,000	131,845	2,271,829	122,425	2,028,760	113,562	1,964,421	105,998	1,766,818	434,330	425,416	131,845	1,439,060	130,099	250,446	130,099	250,536
$20,000 under $25,000	72,646	1,617,098	68,421	1,446,551	68,363	1,520,633	64,900	1,373,303	246,965	241,919	72,646	1,127,734	71,755	220,199	71,758	220,254
$25,000 under $30,000	38,932	1,059,288	34,753	851,591	36,871	1,003,764	33,452	816,019	123,803	119,873	38,932	768,274	38,848	162,888	38,848	162,888
$30,000 under $50,000	39,103	1,398,534	32,646	923,567	36,602	1,300,003	31,124	885,291	137,908	132,434	39,093	1,058,131	39,026	248,747	39,046	248,886
$50,000 under $100,000	10,010	647,683	7,492	329,867	9,378	606,770	7,196	320,115	37,321	35,404	10,010	512,995	9,999	168,390	9,999	168,709
$100,000 under $200,000	1,711	222,573	1,319	93,692	1,576	204,891	1,240	86,917	6,235	5,801	1,711	175,805	1,711	74,627	1,711	74,989
$200,000 under $500,000	290	82,740	221	18,940	254	72,504	198	18,238	977	909	286	64,603	285	32,934	288	33,850
$500,000 under $1,000,000	38	23,404	30	4,984	31	19,245	28	4,515	146	131	38	19,124	38	10,620	38	10,961
$1,000,000 or more	16	39,487	8	436	12	22,254	8	436	53	45	16	33,035	16	21,374	16	22,386
All returns, summary:																
Under $5,000	326,660	684,468	288,969	779,461	71,139	83,701	58,497	208,507	560,534	520,245	143,854	164,611	105,408	19,373	105,460	19,761
$5,000 under $10,000	244,225	1,814,946	221,077	1,554,659	94,431	731,584	80,253	576,038	502,708	473,099	235,459	935,984	218,156	145,201	218,272	145,319
$10,000 under $15,000	175,639	2,189,201	163,917	1,967,391	121,438	1,529,520	112,775	1,354,189	529,103	514,393	174,524	1,283,099	172,147	213,410	172,187	213,488
$15,000 or more	294,591	7,362,636	267,315	5,698,389	266,649	6,714,485	244,144	5,271,652	987,738	961,932	294,577	5,198,760	291,777	1,190,224	291,803	1,193,460
Connecticut																
Total	**1,243,732**	**16,174,168**	**1,108,191**	**13,378,406**	**635,391**	**12,222,079**	**581,811**	**10,353,675**	**3,109,577**	**2,932,652**	**1,011,771**	**10,645,509**	**950,663**	**2,406,167**	**950,713**	**2,408,249**
Under $1,000	95,241	10,016	85,088	77,281	11,276	−32,345	10,313	33,599	117,213	114,731	–	–	–	–	27,118	1,395
$1,000 under $2,000	81,634	119,103	70,436	102,330	21,473	67,058	15,778	25,609	103,546	99,221	38,135	15,695	27,093	1,272		
$2,000 under $3,000	67,772	171,694	57,952	129,970	12,864	57,891	9,872	32,479	99,789	88,811	61,014	55,464	48,265	6,495	48,265	6,495
$3,000 under $4,000	70,610	248,029	54,445	157,005					108,992	85,771	55,977	95,653	45,016	12,643	45,016	12,643
$4,000 under $5,000	66,304	298,961	51,764	223,933					131,750	109,808						
$5,000 under $6,000	58,224	322,749	48,601	258,229	16,624	90,627	11,674	54,598	106,733	90,341	55,944	142,436	44,984	20,818	44,984	20,818
$6,000 under $7,000	38,647	249,310	28,567	146,654	18,991	122,870	13,950	63,647	94,743	71,973	37,705	97,292	32,892	13,455	32,892	13,455
$7,000 under $8,000	19,848	149,606	18,399	136,248	8,465	62,879	7,244	54,543	51,051	50,139	19,000	74,312	16,723	11,806	16,723	11,806
$8,000 under $9,000	60,580	515,379	53,814	442,705	20,345	173,210	14,116	113,116	140,966	138,483	59,830	297,601	57,425	48,427	57,425	48,427
$9,000 under $10,000	57,236	543,565	51,398	472,444	25,925	244,937	22,136	195,596	144,931	126,712	57,236	321,075	54,877	53,611	54,877	53,611
$10,000 under $11,000	45,431	477,541	43,049	420,827	24,218	255,731	22,456	222,055	116,129	112,003	44,728	291,238	44,104	48,975	44,104	48,975
$11,000 under $12,000	42,824	490,661	39,579	428,973	25,117	286,911	22,980	259,530	111,203	106,279	42,824	303,594	42,025	52,537	42,025	52,537
$12,000 under $13,000	50,433	634,648	46,780	570,995	33,295	418,842	31,289	387,988	139,636	136,001	50,433	400,669	49,095	67,966	49,095	67,966
$13,000 under $14,000	37,272	505,297	36,473	451,303	30,212	409,199	29,413	355,210	106,201	102,206	37,272	332,981	37,272	58,040	37,272	58,040
$14,000 under $15,000	45,889	666,868	42,725	585,320	26,043	379,022	25,016	357,690	120,888	119,289	45,889	447,205	45,889	83,161	45,889	83,161
$15,000 under $20,000	178,721	3,092,044	167,994	2,726,827	151,064	2,627,252	144,720	2,391,393	598,883	586,922	178,721	2,070,132	178,462	381,677	178,462	381,677
$20,000 under $25,000	93,942	2,086,571	88,891	1,884,149	86,750	1,923,532	84,305	1,801,602	327,468	323,426	93,942	1,471,818	93,714	294,796	93,714	294,796
$25,000 under $30,000	51,166	1,391,247	49,250	1,259,773	47,915	1,304,205	46,649	1,198,272	182,852	178,302	51,166	1,022,888	51,166	220,703	51,166	220,703
$30,000 under $50,000	58,042	2,102,146	52,484	1,641,462	52,742	1,904,666	50,053	1,577,795	212,610	202,985	57,953	1,569,652	57,822	390,014	57,834	390,058
$50,000 under $100,000	19,331	1,281,845	16,671	845,519	17,837	1,181,718	16,146	823,766	76,152	72,665	19,325	995,638	19,268	338,040	19,274	338,695
$100,000 under $200,000	3,674	487,442	3,133	287,166	3,436	456,101	3,035	279,106	14,617	13,659	3,669	382,981	3,665	166,560	3,670	166,800
$200,000 under $500,000	800	219,052	620	100,226	706	193,779	593	97,508	2,835	2,617	800	172,420	799	86,552	799	86,976
$500,000 under $1,000,000	80	53,691	54	14,290	66	44,840	51	13,798	273	241	77	40,764	77	22,725	78	22,821
$1,000,000 or more	31	56,703	24	14,777	25	49,154	22	14,774	116	107	31	44,001	30	25,894	31	26,394
All returns, summary:																
Under $5,000	381,561	847,802	319,685	690,519	45,615	92,604	35,963	91,687	561,290	498,342	155,126	166,813	120,374	20,410	120,399	20,533
$5,000 under $10,000	234,535	1,780,609	200,779	1,456,279	90,350	694,524	69,120	481,501	538,424	477,628	229,815	932,715	206,901	148,117	206,901	148,117
$10,000 under $15,000	221,849	2,775,015	208,606	2,457,418	138,885	1,749,706	131,154	1,582,474	594,057	575,778	221,146	1,775,687	218,385	310,679	218,385	310,679
$15,000 or more	405,787	10,770,742	379,121	8,774,188	360,541	9,685,248	345,574	8,198,015	1,415,806	1,380,904	405,684	7,770,294	405,003	1,926,961	405,028	1,928,920

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross): Number of returns	Salaries and wages (gross): Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Total number of exemptions	Number of exemptions other than age or blindness	Taxable income: Number of returns	Taxable income: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
Total	238,081	2,937,583	215,623	2,481,253	120,598	2,232,499	110,826	1,900,638	615,500	589,718	194,443	1,891,290	181,722	404,972	181,733	405,028
Under $1,000	15,506	−3,280	14,789	10,116	442	−10,768	73	1,278	18,655	18,015	—	—	—	—	—	—
$1,000 under $2,000	12,587	18,717	11,008	16,250	4,374	9,403	3,101	5,287	18,963	18,873	8,246	2,066	11,908	1,210	11,908	1,210
$2,000 under $3,000	16,410	40,522	13,970	31,740					28,180	25,860						
$3,000 under $4,000	11,696	41,699	9,588	32,218	2,537	9,262	1,449	3,642	21,992	18,064	8,622	9,365				
$4,000 under $5,000	10,030	45,720	7,989	34,967	438	1,934			13,132	11,486	9,218	19,076	8,998	2,714	8,998	2,714
$5,000 under $6,000	11,654	64,061	10,232	54,254	2,704	15,327	2,547	12,258	27,402	25,619	10,420	25,177	8,569	3,311	8,569	3,311
$6,000 under $7,000	14,220	90,364	14,023	84,640	4,173	26,304	4,016	24,319	34,275	33,637	14,220	40,853	9,705	5,289	9,705	5,289
$7,000 under $8,000	10,856	81,109	9,131	67,718	2,464	18,772	4,114	34,655	25,368	22,588	10,783	43,417	10,749	6,706	10,749	6,706
$8,000 under $9,000	8,833	74,773	7,851	62,274	3,180	26,930			18,553	16,862	8,833	45,334	8,800	7,258	8,800	7,258
$9,000 under $10,000	11,200	105,772	10,891	101,160	7,358	69,000	7,049	64,754	28,749	28,704	11,160	63,015	10,611	9,398	10,611	9,398
$10,000 under $11,000	11,672	121,347	10,925	110,333	6,692	69,583	5,945	59,839	32,732	31,972	11,672	73,353	11,672	12,248	11,672	12,248
$11,000 under $12,000	7,137	82,720	6,421	66,637	5,266	61,421	4,889	49,656	24,971	22,844	7,130	45,899	7,090	7,447	7,090	7,447
$12,000 under $13,000	7,369	92,265	6,669	80,289	3,490	43,970	3,387	40,204	21,641	20,746	7,369	58,874	7,369	10,541	7,369	10,541
$13,000 under $14,000	7,837	105,427	7,503	97,387	5,747	77,608	5,711	73,722	23,472	22,795	7,837	66,078	7,830	11,572	7,830	11,572
$14,000 under $15,000	7,515	108,499	7,264	103,993	5,909	85,210	5,732	82,196	22,740	22,442	7,515	70,653	7,481	12,351	7,481	12,351
$15,000 under $20,000	31,171	536,906	29,269	474,258	27,255	471,766	25,909	426,037	107,828	105,707	31,171	355,045	30,865	63,341	30,865	63,341
$20,000 under $25,000	16,268	363,223	15,448	325,119	15,013	335,614	14,621	309,299	58,036	57,416	16,136	256,495	16,136	50,307	16,136	50,307
$25,000 under $30,000	9,113	249,666	8,779	220,079	9,044	247,650	8,759	219,056	30,876	30,199	9,113	186,379	9,074	40,018	9,084	40,058
$30,000 under $50,000	11,734	422,045	11,238	365,908	11,457	410,885	10,971	356,633	45,654	44,339	11,732	313,633	11,599	74,819	11,599	74,819
$50,000 under $100,000	2,719	179,345	2,237	110,411	2,587	169,376	2,181	107,232	10,261	9,757	2,719	137,058	2,719	45,508	2,719	45,509
$100,000 under $200,000	419	54,320	311	22,698	366	47,255	292	22,033	1,602	1,435	416	39,698	416	17,376	416	17,378
$200,000 under $500,000	98	27,937	66	7,602	76	21,722	61	7,494	307	280	95	18,765	95	9,895	96	9,908
$500,000 under $1,000,000	24	16,023	12	702	17	11,931	11	652	77	52	23	9,354	23	5,903	23	5,903
$1,000,000 or more	13	18,403	9	500	9	12,344	8	392	34	26	13	11,603	13	7,760	13	7,760
All returns, summary:																
Under $5,000	66,229	143,379	57,344	125,290	7,791	9,831	4,623	10,207	100,922	92,298	26,086	30,507	20,906	3,924	20,906	3,924
$5,000 under $10,000	56,763	416,079	52,128	370,046	19,879	156,333	17,726	135,985	134,347	127,410	55,416	217,896	48,434	31,962	48,434	31,962
$10,000 under $15,000	41,530	510,257	38,782	458,638	27,104	337,792	25,664	305,617	125,556	120,799	41,523	314,856	41,442	54,158	41,442	54,158
$15,000 or more	71,559	1,867,868	67,369	1,527,277	65,824	1,728,542	62,813	1,448,828	254,675	249,211	71,418	1,328,028	70,940	314,925	70,951	314,983
District of Columbia																
Total	309,551	3,690,625	280,404	3,034,419	86,000	1,761,908	76,351	1,406,517	672,060	631,148	251,676	2,403,742	242,351	548,770	242,407	549,813
Under $1,000	22,903	700	18,904	14,403	319	−8,325	66	3,002	25,775	24,941	—	—	—	—	4,664	193
$1,000 under $2,000	19,637	27,878	18,551	25,056	5,181	17,656	3,862	16,789	27,762	26,902	—	—	—	—		
$2,000 under $3,000	14,928	37,187	13,344	32,985					26,161	22,832	6,347	2,198	4,658	132		
$3,000 under $4,000	14,708	50,590	12,704	46,043					30,410	28,629	11,271	10,761	9,491	1,067	9,491	1,067
$4,000 under $5,000	11,057	50,011	9,562	44,076					17,245	15,079	10,121	19,326	8,347	2,529	8,348	2,536
$5,000 under $6,000	19,872	111,360	18,385	105,831	4,677	26,427	3,948	25,118	41,076	37,513	18,033	47,355	15,793	6,511	15,833	6,561
$6,000 under $7,000	13,098	84,483	11,363	73,266	6,915	49,938	4,648	33,366	22,451	21,264	13,097	45,119	12,418	6,561	12,418	6,561
$7,000 under $8,000	18,342	137,410	15,345	114,647					37,472	32,959	18,308	69,661	17,675	10,193	17,675	10,193
$8,000 under $9,000	20,748	176,813	19,728	150,799	3,776	32,367	2,885	25,420	40,861	39,411	20,616	104,457	20,357	16,986	20,357	16,986
$9,000 under $10,000	20,102	190,105	19,299	178,019	2,839	27,042	5,467	48,031	48,094	45,931	20,058	116,408	19,789	19,763	19,799	19,763
$10,000 under $11,000	14,610	153,276	13,854	141,246	2,881	29,996			35,342	33,692	14,535	93,632	14,535	16,259	14,536	16,268
$11,000 under $12,000	13,322	152,762	12,609	143,242	3,398	39,574	3,362	39,028	30,035	29,359	13,315	98,720	13,315	17,596	13,315	17,596
$12,000 under $13,000	11,252	140,158	9,918	119,003	3,044	37,830	3,005	36,757	27,028	26,430	11,217	94,409	11,217	17,352	11,217	17,352
$13,000 under $14,000	10,179	137,603	9,583	123,472	4,021	54,390	3,425	44,169	26,363	24,073	10,177	89,305	10,177	16,136	10,179	16,142
$14,000 under $15,000	9,619	139,518	9,036	125,869	3,507	50,728	3,438	50,666	20,794	19,778	9,617	95,729	9,617	18,054	9,619	18,071
$15,000 under $20,000	30,726	530,497	28,358	476,301	14,370	252,300	13,505	227,847	81,274	77,875	30,550	364,017	30,550	72,742	30,550	72,742
$20,000 under $25,000	15,549	348,686	14,298	302,618	9,794	220,244	9,073	200,587	43,508	41,564	15,549	250,570	15,549	53,691	15,549	53,691
$25,000 under $30,000	9,329	252,181	8,699	221,886	6,523	176,132	6,172	156,834	30,883	29,118	9,329	177,641	9,329	39,930	9,329	39,930
$30,000 under $50,000	14,957	554,658	13,206	424,876	10,801	401,781	10,207	344,018	44,068	40,037	14,936	418,048	14,933	110,678	14,934	110,796
$50,000 under $100,000	3,583	230,265	2,955	129,773	3,095	199,300	2,676	118,151	11,993	10,793	3,573	172,958	3,566	58,505	3,566	58,555
$100,000 under $200,000	775	104,462	516	28,956	637	85,750	448	26,198	2,593	2,222	775	78,152	774	34,488	775	34,666
$200,000 under $500,000	233	63,000	169	11,244	202	53,769	148	9,823	794	693	231	43,944	230	22,518	231	22,917
$500,000 under $1,000,000	17	10,234	14	664	20	15,009	16	713	60	40	16	5,888	16	3,404	17	3,552
$1,000,000 or more	5	6,788	4	144					18	13	5	5,444	5	3,675	5	3,675
All returns, summary:																
Under $5,000	83,233	166,366	73,065	162,563	5,500	9,332	3,928	19,791	127,353	118,383	27,739	32,285	22,496	3,729	22,503	3,796
$5,000 under $10,000	92,162	700,170	84,120	622,562	18,207	135,774	14,106	104,414	189,954	177,078	90,112	382,999	86,042	60,015	86,082	60,065
$10,000 under $15,000	58,982	723,317	55,000	652,833	16,851	212,518	16,072	198,142	139,562	133,332	58,861	471,794	58,861	85,397	58,866	85,429
$15,000 or more	75,174	2,100,771	68,219	1,596,462	45,442	1,404,284	42,245	1,084,172	215,191	202,355	74,964	1,516,660	74,952	399,630	74,956	400,522

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																
Total	**3,180,918**	**34,240,233**	**2,683,873**	**26,400,068**	**1,704,223**	**25,625,612**	**1,433,193**	**19,824,748**	**8,076,290**	**7,436,123**	**2,466,736**	**21,285,003**	**2,267,929**	**4,629,267**	**2,268,410**	**4,641,715**
Under $1,000	224,042	−234,595	180,032	201,711	39,206	−268,832	24,098	107,095	349,656	317,961			—	—	142	1,543
$1,000 under $2,000	207,267	307,300	184,086	267,034	22,345	32,016	15,193	19,486	308,312	292,140	97,379	31,508	47,210	2,284	47,210	2,284
$2,000 under $3,000	223,418	549,732	195,550	478,227	59,013	146,070	45,158	117,781	408,591	367,518						
$3,000 under $4,000	221,679	786,466	174,986	619,085	64,539	231,834	44,791	162,173	434,537	385,557	156,717	148,537	123,053	16,038	123,053	16,038
$4,000 under $5,000	204,296	919,999	156,665	652,161	68,782	313,447	50,115	215,062	448,316	388,405	169,115	252,658	134,750	30,538	134,750	30,538
$5,000 under $6,000	231,879	1,275,686	185,324	973,826	110,132	604,195	80,961	402,286	577,775	509,393	201,885	438,454	163,212	54,032	163,212	54,032
$6,000 under $7,000	163,844	1,061,715	137,188	859,058	64,372	418,672	51,162	295,370	393,921	357,627	158,144	464,763	139,821	60,339	139,821	60,339
$7,000 under $8,000	147,079	1,107,145	124,196	922,497	70,839	532,821	56,834	425,497	342,802	313,202	141,461	558,736	139,556	82,663	139,556	82,663
$8,000 under $9,000	154,940	1,314,920	127,029	1,040,434	86,933	738,060	73,985	590,767	408,126	370,330	152,118	668,255	143,207	102,185	143,214	102,191
$9,000 under $10,000	133,859	1,274,318	112,514	1,074,400	60,449	578,213	51,974	500,210	327,018	286,858	131,316	735,769	129,723	119,986	129,723	120,020
$10,000 under $11,000	131,329	1,380,007	108,800	1,073,279	86,427	906,459	72,227	713,237	372,418	339,894	128,821	786,192	125,725	124,573	125,725	124,573
$11,000 under $12,000	118,192	1,352,292	99,924	1,107,329	90,531	1,035,987	77,731	860,835	345,204	314,390	115,383	801,147	114,494	131,108	114,494	131,108
$12,000 under $13,000	96,805	1,206,379	85,959	1,023,472	68,075	848,855	61,422	740,922	280,488	261,652	96,495	743,457	96,142	125,374	96,182	125,404
$13,000 under $14,000	109,515	1,479,669	101,025	1,317,335	94,576	1,276,945	86,093	1,117,319	360,761	346,239	109,475	902,745	108,676	148,216	108,676	148,216
$14,000 under $15,000	80,019	1,159,750	70,244	964,277	62,080	898,937	56,431	771,447	240,868	229,720	80,019	720,571	79,709	125,095	79,709	125,095
$15,000 under $20,000	339,496	5,873,021	302,652	4,881,002	295,672	5,124,691	267,977	4,340,171	1,122,454	1,068,456	336,873	3,861,894	334,102	694,095	334,109	694,234
$20,000 under $25,000	168,862	3,736,907	156,083	3,184,766	158,721	3,515,770	148,652	3,038,136	577,264	560,809	168,179	2,638,783	167,219	511,830	167,269	512,212
$25,000 under $30,000	82,409	2,242,392	73,103	1,832,527	71,997	1,959,149	65,322	1,667,977	273,006	262,958	82,369	1,669,689	81,564	354,142	81,564	354,142
$30,000 under $50,000	101,195	3,665,052	78,437	2,308,952	92,478	3,347,177	74,548	2,206,454	355,497	328,477	100,342	2,812,374	99,357	698,825	99,516	699,493
$50,000 under $100,000	31,912	2,135,475	23,535	1,070,345	29,115	1,946,901	22,418	1,018,398	116,709	106,075	31,737	1,711,186	31,623	584,314	31,650	585,221
$100,000 under $200,000	7,140	933,190	5,235	393,405	6,459	843,184	4,942	375,321	26,695	23,424	7,091	783,706	7,076	333,943	7,115	335,582
$200,000 under $500,000	1,529	432,619	1,153	128,759	1,309	369,391	1,024	116,740	5,181	4,475	1,510	350,432	1,502	184,315	1,511	186,195
$500,000 under $1,000,000	155	100,386	115	17,397	129	84,843	102	14,773	511	421	153	77,073	153	45,082	154	45,751
$1,000,000 or more	55	180,408	38	8,790	44	140,827	33	7,291	180	142	54	149,064	53	100,290	55	104,841
All returns, summary:																
Under $5,000	1,080,704	2,328,902	891,319	2,218,219	253,885	454,536	179,355	621,596	1,949,412	1,751,581	423,211	432,702	305,013	48,860	305,155	50,403
$5,000 under $10,000	831,601	6,033,784	686,251	4,870,215	392,725	2,871,961	314,916	2,214,130	2,049,642	1,837,410	784,924	2,863,977	715,519	419,204	715,526	419,244
$10,000 under $15,000	535,860	6,578,098	465,952	5,485,690	401,689	4,967,184	353,904	4,203,760	1,599,739	1,491,895	530,293	3,954,112	524,746	654,387	524,786	654,396
$15,000 or more	732,753	19,299,448	640,351	13,825,944	655,924	17,331,934	585,018	12,785,261	2,477,497	2,355,237	728,308	14,034,212	722,651	3,506,836	722,943	3,517,670
Georgia																
Total	**1,776,459**	**18,483,819**	**1,626,495**	**16,093,512**	**956,820**	**13,922,658**	**873,613**	**12,098,711**	**4,584,801**	**4,530,622**	**1,400,155**	**10,994,812**	**1,261,920**	**2,184,831**	**1,262,681**	**2,186,590**
Under $1,000	95,075	−123,409	86,457	111,827	11,524	−146,469	6,544	50,726	120,735	116,539	—	—	—	—	73	224
$1,000 under $2,000	132,171	195,276	120,209	171,157	21,045	30,298	16,849	25,660	225,412	207,880	61,777	22,867	39,922	1,529	39,922	1,529
$2,000 under $3,000	126,161	315,815	111,334	274,724	26,124	65,189	21,633	55,677	237,078	222,041						
$3,000 under $4,000	100,714	351,265	83,178	268,731	33,320	114,285	25,124	72,668	190,960	175,479	64,634	69,773	54,869	8,360	54,869	8,360
$4,000 under $5,000	117,404	527,521	106,623	466,089	42,471	189,290	36,048	158,836	294,250	282,930	89,117	133,968	70,709	15,933	70,709	15,933
$5,000 under $6,000	143,206	783,785	129,371	670,500	49,142	270,457	40,093	206,480	348,475	332,993	131,815	285,115	86,772	33,984	86,772	33,984
$6,000 under $7,000	119,980	778,364	107,995	703,517	50,086	329,014	42,426	277,683	325,274	317,078	117,247	323,753	92,917	38,226	92,917	38,226
$7,000 under $8,000	79,817	598,520	75,118	548,272	39,518	297,358	37,780	269,622	220,436	209,733	77,312	280,479	71,081	40,431	71,081	40,431
$8,000 under $9,000	89,121	757,120	81,741	701,573	47,231	397,979	45,226	419,714	241,234	234,859	87,984	399,051	85,935	61,518	85,935	61,518
$9,000 under $10,000	61,884	590,312	57,164	542,305	42,330	404,475	39,659	376,510	173,965	165,022	61,874	323,505	58,618	49,156	58,618	49,156
$10,000 under $11,000	77,093	807,895	72,308	724,952	51,137	537,746	46,611	464,385	219,265	210,166	76,783	480,140	74,950	77,843	74,950	77,843
$11,000 under $12,000	71,784	827,369	66,681	763,827	50,054	575,896	47,686	553,850	189,204	185,209	71,675	508,054	70,298	84,379	70,298	84,379
$12,000 under $13,000	58,793	734,993	55,552	682,318	42,506	532,293	40,063	495,873	177,584	175,187	58,793	454,126	57,990	75,748	57,990	75,748
$13,000 under $14,000	48,435	654,270	45,671	576,161	39,647	534,784	37,682	472,753	163,715	158,921	48,435	389,199	47,947	63,627	47,947	63,627
$14,000 under $15,000	48,435	700,104	46,319	653,128	37,120	537,274	36,861	520,895	158,987	156,101	48,176	424,696	48,176	73,215	48,176	73,215
$15,000 under $20,000	195,356	3,355,258	188,481	3,141,784	175,126	3,015,413	170,376	2,836,270	648,541	644,410	195,120	2,165,673	193,213	379,023	193,213	379,023
$20,000 under $25,000	99,438	2,200,837	91,702	1,872,799	91,366	2,025,147	85,199	1,751,660	334,996	326,403	99,200	1,520,855	98,546	296,522	98,553	296,543
$25,000 under $30,000	41,810	1,134,285	40,120	976,378	40,172	1,088,952	38,482	936,266	148,971	147,181	40,509	777,770	40,509	162,859	41,159	162,861
$30,000 under $50,000	52,960	1,900,512	46,634	1,534,579	51,218	1,842,643	45,224	1,487,182	202,470	200,689	52,949	1,372,555	52,778	322,384	52,779	322,479
$50,000 under $100,000	13,685	899,314	11,396	516,117	12,840	841,535	10,780	489,846	51,078	48,471	13,668	682,966	13,616	224,523	13,619	224,658
$100,000 under $200,000	2,688	348,856	2,081	153,301	2,446	316,462	1,934	139,477	10,525	9,944	2,650	271,930	2,640	116,851	2,660	117,195
$200,000 under $500,000	404	108,843	327	36,849	363	96,642	304	34,226	1,491	1,282	394	82,631	390	42,570	397	43,420
$500,000 under $1,000,000	40	27,545	30	2,580												
$1,000,000 or more	5	9,169	3	44	34	25,997	29	2,452	144	116	38	19,379	37	12,030	39	12,094
									11	8	5	6,327	5	4,120	5	4,144
All returns, summary:																
Under $5,000	571,525	1,266,468	507,801	1,292,528	134,484	252,594	106,198	363,566	1,068,435	1,004,869	215,528	226,608	165,500	25,822	165,573	26,046
$5,000 under $10,000	494,008	3,508,101	451,389	3,166,167	228,307	1,699,282	206,184	1,550,009	1,309,384	1,259,685	476,232	1,611,904	395,323	223,315	395,323	223,315
$10,000 under $15,000	304,540	3,724,631	286,531	3,400,386	220,464	2,717,992	208,903	2,507,755	908,755	885,584	303,662	2,256,214	299,361	374,811	299,361	374,811
$15,000 or more	406,386	9,984,621	380,774	8,234,431	373,565	9,252,789	352,328	7,677,379	1,398,227	1,380,484	404,533	6,900,086	401,736	1,560,881	402,424	1,562,416

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
Total	**358,510**	**4,269,028**	**326,856**	**3,569,698**	**169,750**	**3,088,836**	**155,365**	**2,649,019**	**678,743**	**841,976**	**287,357**	**2,634,456**	**273,531**	**550,468**	**273,563**	**551,253**
Under $1,000	24,751	−10,909	21,187	22,217	1,537	−21,656	998	6,615	31,521	29,005	—	—	—	—	8,896	475
$1,000 under $2,000	24,751	38,383	22,422	34,649	2,462	3,012	5,377	14,870	36,654	34,057	13,369	5,120	8,890	380		
$2,000 under $3,000	25,369	63,978	21,740	51,944	2,047	5,483			34,879	32,701						
$3,000 under $4,000	24,813	86,173	20,686	68,332	5,997	21,957			45,801	40,787	19,041	19,362	18,357	2,227	18,357	2,227
$4,000 under $5,000	14,621	66,739	13,818	60,791	1,740	7,836	1,576	6,090	25,525	23,196	12,721	25,548	11,874	3,604	11,874	3,604
$5,000 under $6,000	19,297	104,813	17,489	90,257	3,000	15,977	2,921	13,777	29,437	27,613	18,625	52,464	16,891	7,735	16,891	7,735
$6,000 under $7,000	17,093	111,206	16,160	98,080	3,827	24,640	3,658	18,981	32,114	30,299	16,466	56,809	14,895	8,771	14,895	8,771
$7,000 under $8,000	13,652	101,954	12,532	90,514	5,494	41,919	5,047	36,656	27,591	26,319	13,612	57,101	12,933	8,899	12,933	8,899
$8,000 under $9,000	14,836	126,361	12,962	108,163	7,090	60,530	5,808	47,351	38,293	35,003	14,736	69,592	14,187	11,039	14,187	11,039
$9,000 under $10,000	14,576	136,814	13,833	124,017	7,473	70,082	6,730	57,029	39,140	37,910	14,374	75,111	13,197	12,191	13,197	12,191
$10,000 under $11,000	12,805	135,290	11,973	120,820	7,765	82,213	7,127	72,687	33,992	32,379	12,703	80,344	12,594	13,219	12,594	13,219
$11,000 under $12,000	14,841	170,476	13,358	144,745	8,664	99,132	7,487	77,243	37,783	35,333	14,825	107,557	14,413	18,340	14,415	18,348
$12,000 under $13,000	11,245	140,869	11,092	131,723	7,752	97,327	7,599	92,958	33,717	32,742	11,245	82,368	10,773	13,834	10,773	13,834
$13,000 under $14,000	8,095	108,716	7,366	96,667	5,205	70,265	4,853	63,513	25,301	24,625	8,027	66,672	7,993	11,581	7,993	11,581
$14,000 under $15,000	9,341	135,681	9,019	125,587	6,936	100,635	6,688	91,501	30,101	29,763	9,312	85,297	9,244	15,066	9,244	15,066
$15,000 under $20,000	42,117	722,645	39,947	649,975	31,689	548,297	30,616	500,677	134,569	131,413	42,089	460,039	41,359	82,887	41,359	82,887
$20,000 under $25,000	29,754	666,647	28,672	605,602	26,941	605,190	26,184	558,305	106,158	105,104	29,726	436,763	29,460	85,226	29,460	85,230
$25,000 under $30,000	15,710	428,784	15,454	388,241	14,937	407,991	14,732	370,313	59,835	59,053	15,679	288,867	15,677	60,645	15,677	60,645
$30,000 under $50,000	16,914	599,357	15,925	499,011	15,761	557,043	15,000	472,463	61,473	60,595	16,901	417,153	16,889	99,212	16,897	99,383
$50,000 under $100,000	3,253	214,569	2,697	116,300	2,875	190,460	2,506	109,123	12,451	11,864	3,234	158,226	3,234	52,457	3,249	52,546
$100,000 under $200,000	531	69,015	420	30,400	459	59,412	372	27,557	1,920	1,768	531	52,162	530	22,130	530	22,242
$200,000 under $500,000	125	35,344	85	8,072	94	26,951	72	7,767	424	391	121	25,400	121	13,626	122	13,791
$500,000 under $1,000,000	15	9,545	14	2,969	15	12,140	14	3,543	43	37	15	6,908	15	3,824	15	3,956
$1,000,000 or more	5	6,576	5	622					21	19	5	5,593	5	3,575	5	3,604
All returns, summary:																
Under $5,000	114,305	244,364	99,853	237,932	13,773	16,632	7,951	27,575	174,380	159,746	45,131	50,029	39,121	6,210	39,127	6,305
$5,000 under $10,000	79,454	581,149	72,976	511,032	26,884	213,148	24,164	173,795	166,575	157,144	77,813	311,076	72,103	48,635	72,103	48,635
$10,000 under $15,000	56,327	691,031	52,808	619,542	36,322	449,573	33,754	397,901	160,894	154,842	56,112	422,238	55,017	72,041	55,019	72,049
$15,000 or more	108,424	2,752,481	103,219	2,301,191	92,771	2,407,484	89,496	2,049,747	376,894	370,244	108,301	1,851,111	107,290	423,581	107,314	424,264
Idaho																
Total	**308,238**	**3,189,950**	**268,556**	**2,536,787**	**188,613**	**2,605,827**	**161,130**	**2,052,091**	**856,181**	**823,889**	**238,143**	**1,945,977**	**221,740**	**370,786**	**221,761**	**371,269**
Under $1,000	21,012	−39,733	15,099	19,985	8,481	−44,331	4,635	11,742	45,503	44,081	—	—	4,656	127	4,674	176
$1,000 under $2,000	25,246	37,535	20,566	30,289	3,275	4,939	2,151	3,545	40,982	38,566	8,218	2,223				
$2,000 under $3,000	18,065	44,277	16,159	38,343	3,470	8,375	1,953	4,374	32,351	30,607	15,157	15,817	13,835	1,778	13,835	1,778
$3,000 under $4,000	23,047	80,709	19,491	68,913	6,423	22,669	4,140	15,972	45,465	42,510	15,503	25,590	12,917	3,020	12,917	3,020
$4,000 under $5,000	18,112	82,173	15,096	61,681	6,689	30,509	5,911	21,991	36,485	31,891						
$5,000 under $6,000	17,460	95,043	15,474	83,450	6,676	36,396	5,285	30,302	37,905	35,995	15,583	38,060	12,561	5,118	12,561	5,118
$6,000 under $7,000	15,345	98,814	14,008	82,591	5,751	37,482	4,549	21,975	32,782	32,098	14,069	47,961	12,522	6,818	12,522	6,818
$7,000 under $8,000	14,422	108,727	11,895	79,408	8,806	66,199	7,461	47,318	34,395	30,118	14,257	55,732	13,744	7,956	13,744	7,956
$8,000 under $9,000	14,090	119,205	12,907	105,464	11,378	96,312	10,235	82,212	47,023	45,835	14,089	56,552	12,596	7,796	12,596	7,796
$9,000 under $10,000	11,874	114,170	10,236	95,986	6,162	59,255	5,456	50,827	30,197	29,485	11,751	65,918	11,472	10,672	11,472	10,672
$10,000 under $11,000	14,377	151,113	14,074	145,235	11,833	124,516	11,530	117,788	44,842	44,343	14,375	85,143	14,221	12,747	14,221	12,747
$11,000 under $12,000	11,758	134,314	10,293	107,582	10,148	116,096	9,022	95,693	40,725	38,055	11,718	75,867	11,402	11,622	11,402	11,622
$12,000 under $13,000	11,448	141,999	11,170	135,262	10,430	129,473	10,233	124,113	40,594	40,474	11,448	81,635	12,636	10,864	12,636	12,636
$13,000 under $14,000	10,469	141,727	9,970	129,578	8,229	124,982	9,035	118,058	38,894	36,207	10,469	85,230	10,091	13,463	10,091	13,463
$14,000 under $15,000	10,349	150,063	9,326	118,525	9,838	142,489	8,815	110,620	37,323	35,832	10,349	93,010	10,348	14,077	10,348	14,077
$15,000 under $20,000	36,189	619,199	34,030	554,124	34,377	589,040	32,689	532,052	138,434	136,984	36,189	390,928	35,996	66,380	35,996	66,380
$20,000 under $25,000	16,234	363,813	14,020	281,174	15,647	349,896	13,595	270,506	60,950	59,694	16,227	253,936	16,016	46,486	16,016	46,486
$25,000 under $30,000	7,490	202,102	6,045	140,128	7,166	193,235	6,045	140,128	26,699	25,975	7,490	146,009	7,483	30,327	7,483	30,366
$30,000 under $50,000	8,035	286,606	6,516	168,791	7,827	277,994	6,370	167,899	33,079	32,140	8,035	215,502	7,878	46,662	7,878	46,687
$50,000 under $100,000	2,708	177,004	1,828	66,302	2,537	164,401	1,690	62,194	11,620	11,158	2,708	141,379	2,634	42,923	2,636	42,971
$100,000 under $200,000	436	54,777	301	18,370	401	50,418	278	17,176	1,659	1,585	436	45,653	433	18,224	434	18,376
$200,000 under $500,000	64	17,280	46	4,253	61	16,451	46	4,253	248	234	64	14,062	63	7,116	63	7,170
$500,000 under $1,000,000	5	3,767	6	1,353	5	3,767	6	1,353	17	15	5	3,375	5	1,880	5	1,881
$1,000,000 or more	3	5,264			3	5,264			9	7	3	4,395	3	2,958	3	3,073
All returns, summary:																
Under $5,000	105,482	204,961	86,411	219,211	28,338	22,160	18,790	57,624	200,786	187,655	38,878	43,430	31,408	4,925	31,426	4,974
$5,000 under $10,000	73,191	535,958	64,520	446,697	38,773	295,642	32,986	232,634	182,302	173,531	69,749	264,223	62,895	38,359	62,895	38,359
$10,000 under $15,000	58,401	719,215	54,833	636,182	51,478	637,556	48,635	566,271	200,378	194,911	58,359	421,085	56,926	84,546	56,926	84,546
$15,000 or more	71,164	1,729,814	62,792	1,234,495	68,024	1,650,465	60,719	1,195,561	272,715	267,792	71,157	1,217,240	70,511	262,956	70,514	263,390

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
Total	**4,476,990**	**57,066,124**	**3,982,039**	**47,799,688**	**2,315,486**	**42,541,144**	**2,075,875**	**35,906,490**	**11,489,328**	**10,844,273**	**3,678,022**	**37,799,465**	**3,472,870**	**8,206,184**	**3,473,063**	**8,213,762**
Under $1,000	265,599	−189,932	235,014	187,258	27,061	−258,101	14,207	59,756	386,664	359,910	–	–	–	–	87	720
$1,000 under $2,000	291,053	431,026	264,457	383,218	19,360	30,349	14,702	24,994	366,796	346,968	132,531	44,363	82,445	2,969	82,445	2,969
$2,000 under $3,000	264,058	667,913	221,261	543,928	39,092	99,689	22,734	56,127	429,363	377,056						
$3,000 under $4,000	239,826	833,761	204,559	692,080	41,913	145,526	35,643	126,539	417,650	365,740	180,382	169,387	148,735	18,991	148,736	19,002
$4,000 under $5,000	189,726	851,344	141,416	586,704	49,205	223,307	38,737	166,641	362,782	300,235	168,729	278,480	148,920	35,975	148,921	36,008
$5,000 under $6,000	205,710	1,133,805	168,598	912,619	65,217	362,929	52,338	284,047	465,657	420,334	189,037	424,418	153,455	55,667	153,455	55,667
$6,000 under $7,000	196,407	1,275,231	165,798	1,001,055	58,314	381,002	39,920	228,387	423,661	383,053	192,990	616,436	168,694	89,484	168,694	89,484
$7,000 under $8,000	164,659	1,237,763	132,555	982,722	62,352	467,625	41,477	302,264	382,036	325,571	163,337	640,408	152,389	94,728	152,389	94,728
$8,000 under $9,000	192,705	1,632,191	170,673	1,372,840	83,130	704,538	65,911	501,803	478,021	433,124	190,108	912,424	177,092	143,751	177,092	143,751
$9,000 under $10,000	161,874	1,536,666	131,731	1,236,048	79,369	754,960	66,107	632,545	413,000	386,200	159,170	895,607	154,385	146,379	154,386	146,443
$10,000 under $11,000	189,208	1,984,688	171,100	1,739,852	100,625	1,056,799	88,729	886,044	507,166	484,846	188,742	1,194,226	185,042	199,602	185,049	199,658
$11,000 under $12,000	177,900	2,049,491	163,727	1,821,493	86,164	989,665	80,814	887,224	464,196	443,459	176,983	1,292,522	173,790	225,549	173,791	225,604
$12,000 under $13,000	152,372	1,902,220	143,784	1,722,191	90,292	1,124,060	85,294	1,009,806	400,521	383,042	151,274	1,237,048	150,736	219,287	150,736	219,287
$13,000 under $14,000	138,901	1,868,141	128,217	1,679,222	91,939	1,235,826	86,049	1,127,187	395,748	382,936	138,901	1,206,548	138,291	209,024	138,291	209,024
$14,000 under $15,000	159,247	2,312,996	149,775	2,083,646	113,780	1,654,093	107,282	1,486,340	464,451	443,179	159,243	1,524,585	157,336	269,509	157,336	269,509
$15,000 under $20,000	645,687	11,177,110	610,679	10,156,416	528,629	9,204,819	505,666	8,465,822	2,142,915	2,091,188	645,625	7,489,522	643,016	1,374,623	643,023	1,374,626
$20,000 under $25,000	401,757	8,930,272	386,108	8,183,588	365,340	8,124,836	355,660	7,628,881	1,413,379	1,392,553	401,757	6,359,052	400,176	1,260,016	400,176	1,260,033
$25,000 under $30,000	193,569	5,261,142	183,434	4,661,282	180,259	4,901,841	172,467	4,446,950	657,544	647,885	192,682	3,903,047	192,186	839,208	192,213	839,598
$30,000 under $50,000	182,390	6,608,230	158,608	4,917,909	173,130	6,242,901	154,224	4,799,411	668,807	645,229	182,380	5,077,287	182,104	1,244,482	182,134	1,245,071
$50,000 under $100,000	51,471	3,411,720	40,337	1,960,566	47,597	3,162,346	38,335	1,867,186	200,518	187,820	51,341	2,757,853	51,275	935,131	51,285	935,933
$100,000 under $200,000	10,812	1,410,710	8,547	737,743	9,899	1,292,692	8,038	696,090	41,108	37,615	10,763	1,178,794	10,759	516,605	10,777	517,770
$200,000 under $500,000	1,801	496,969	1,471	206,787	1,606	439,566	1,367	192,829	6,388	5,542	1,792	410,915	1,789	212,698	1,791	214,516
$500,000 under $1,000,000	196	131,484	142	23,002	162	108,390	129	22,443	720	617	194	103,176	194	61,914	195	62,839
$1,000,000 or more	61	111,183	48	7,719	51	91,484	45	7,174	237	191	61	83,367	61	50,592	61	51,522
All returns, summary:																
Under $5,000	1,250,262	2,594,111	1,066,707	2,393,188	176,631	240,769	126,023	434,057	1,963,255	1,749,909	481,642	492,230	380,100	57,934	380,189	58,699
$5,000 under $10,000	921,355	6,815,658	769,355	5,505,283	348,382	2,671,055	265,753	1,949,046	2,162,375	1,948,282	894,642	3,489,293	806,015	530,010	806,016	530,073
$10,000 under $15,000	817,629	10,117,535	756,603	9,046,204	482,800	6,060,445	448,168	5,396,600	2,232,082	2,137,462	815,143	6,454,927	805,195	1,122,972	805,203	1,123,083
$15,000 or more	1,487,744	37,538,820	1,389,374	30,855,010	1,307,673	33,568,875	1,235,931	28,126,785	5,131,616	5,008,620	1,486,595	27,363,013	1,481,560	6,495,270	1,481,655	6,501,908
Indiana																
Total	**2,022,623**	**23,230,632**	**1,811,221**	**19,525,603**	**1,176,172**	**18,365,222**	**1,044,494**	**15,406,742**	**5,376,488**	**5,130,519**	**1,640,126**	**14,988,813**	**1,531,026**	**3,052,702**	**1,531,041**	**3,054,646**
Under $1,000	141,806	−50,585	127,532	145,072	19,874	−97,452	13,608	50,203	211,271	205,029	–	–	–	–	31,736	901
$1,000 under $2,000	116,775	178,882	101,730	149,952	11,465	15,788	9,151	15,136	340,292	309,092	–	–	–	–		
$2,000 under $3,000	118,235	297,359	95,295	236,850	16,528	41,609					63,490	16,130	31,729	737		
$3,000 under $4,000	103,847	358,528	82,069	286,530	31,186	110,663	21,282	87,289	209,719	178,042	66,288	55,923	55,097	6,015	55,097	6,015
$4,000 under $5,000	118,156	533,161	99,863	434,329	46,361	209,671	34,979	150,107	259,255	227,609	97,831	147,656	71,794	18,370	71,794	18,370
$5,000 under $6,000	101,946	559,228	87,331	469,656	31,596	173,645	22,445	122,466	202,967	177,240	97,995	235,150	77,151	32,636	77,151	32,636
$6,000 under $7,000	81,915	537,666	70,691	437,148	33,420	218,015	26,751	157,713	179,422	165,990	78,245	268,844	76,759	38,209	76,759	38,209
$7,000 under $8,000	95,008	710,560	82,664	577,666	55,686	417,480	44,562	308,839	209,852	198,240	95,008	371,753	90,452	52,693	90,452	52,693
$8,000 under $9,000	99,056	845,018	88,632	681,461	65,096	558,065	57,779	434,918	290,883	266,213	97,007	423,113	91,573	59,847	91,573	59,847
$9,000 under $10,000	87,888	834,233	78,242	746,425	53,311	503,878	47,763	455,884	235,978	229,148	87,660	485,736	85,483	75,320	85,483	75,320
$10,000 under $11,000	82,657	866,659	76,184	778,102	48,801	511,619	44,725	461,174	211,225	203,235	82,346	539,708	81,237	89,638	81,237	89,638
$11,000 under $12,000	78,318	901,136	71,178	789,039	53,239	612,414	49,814	557,043	217,711	211,181	78,318	558,917	78,278	93,925	78,278	93,925
$12,000 under $13,000	71,010	887,658	68,859	824,196	51,036	639,240	48,885	584,972	214,059	210,834	70,211	556,610	69,095	94,891	69,095	94,891
$13,000 under $14,000	77,267	1,044,431	72,858	934,921	67,629	913,574	64,868	845,102	261,217	256,684	77,267	655,683	77,007	107,704	77,007	107,704
$14,000 under $15,000	83,552	1,209,806	79,586	1,093,636	72,366	1,048,813	69,199	956,917	285,806	278,938	83,552	776,150	82,748	131,408	82,748	131,408
$15,000 under $20,000	285,221	4,947,977	273,886	4,513,451	252,757	4,398,881	244,513	4,053,287	1,006,027	988,705	285,107	3,325,165	285,063	598,783	285,063	598,783
$20,000 under $25,000	139,035	3,092,465	130,508	2,749,349	131,540	2,924,745	123,896	2,610,715	501,921	494,073	138,922	2,237,665	137,612	438,802	137,615	438,851
$25,000 under $30,000	72,217	1,973,856	66,988	1,686,028	70,684	1,932,800	66,337	1,680,103	255,896	252,416	72,217	1,504,008	72,108	324,406	72,108	324,406
$30,000 under $50,000	49,113	1,797,328	42,497	1,283,720	45,137	1,650,443	39,677	1,187,040	206,945	204,542	49,113	1,401,115	48,335	327,945	48,335	327,945
$50,000 under $100,000	15,590	1,040,535	11,413	461,230	14,658	978,557	11,045	448,400	60,653	57,914	15,539	867,354	15,498	293,286	15,501	293,469
$100,000 under $200,000	3,366	435,512	2,692	187,178	3,222	416,130	2,621	183,762	12,971	12,228	3,366	373,812	3,365	162,360	3,366	162,709
$200,000 under $500,000	582	159,161	474	52,574	535	146,230	452	49,977	2,226	2,011	582	134,578	581	70,976	581	71,314
$500,000 under $1,000,000	49	32,736	38	5,795	35	23,833	33	4,911	153	119	48	26,171	47	16,085	48	16,184
$1,000,000 or more	14	37,322	11	1,295	10	16,583	9	804	39	36	14	27,572	14	18,664	14	19,428
All returns, summary:																
Under $5,000	598,819	1,317,344	506,489	1,252,734	125,414	280,277	79,020	302,736	1,020,537	919,772	227,609	219,710	158,620	25,122	158,627	25,286
$5,000 under $10,000	465,813	3,486,704	407,560	2,812,356	239,109	1,871,083	199,300	1,479,600	1,119,102	1,036,831	455,915	1,784,594	421,418	258,706	421,418	258,706
$10,000 under $15,000	392,804	4,909,689	368,665	4,419,896	293,071	3,725,661	277,591	3,405,207	1,190,018	1,161,872	391,694	3,087,069	388,365	517,565	388,365	517,565
$15,000 or more	565,187	13,516,892	528,507	10,940,621	518,578	12,488,203	488,583	10,218,999	2,046,831	2,012,044	564,908	9,897,439	562,623	2,251,309	562,631	2,253,090

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
Total	**1,106,218**	**12,849,587**	**916,781**	**9,241,692**	**667,460**	**10,317,784**	**537,420**	**7,515,567**	**2,992,894**	**2,791,143**	**866,853**	**8,119,839**	**621,059**	**1,606,500**	**621,071**	**1,607,630**
Under $1,000	59,174	−77,711	44,105	56,495	18,576	−89,935	6,444	28,751	121,005	111,178	–	–	–	–	23,358	827
$1,000 under $2,000	80,701	115,494	67,363	91,149	10,706	16,901	18,976	40,415	119,345	105,756	35,822	12,384	23,347	776		
$2,000 under $3,000	91,880	226,050	80,984	194,262	18,290	45,419			148,275	128,693						
$3,000 under $4,000	69,639	243,101	58,934	199,402	17,836	62,006	12,809	56,071	133,808	110,513	49,294	51,118	45,577	6,089	45,577	6,089
$4,000 under $5,000	51,446	232,038	34,682	140,520	22,790	102,626	10,894	35,056	106,053	88,993	40,171	66,745	36,058	9,067	36,058	9,067
$5,000 under $6,000	63,344	348,800	39,444	213,976	25,879	141,783	10,927	59,313	135,345	111,002	58,205	135,964	48,979	18,365	48,979	18,365
$6,000 under $7,000	37,657	240,075	33,790	180,719	12,801	80,923	8,947	38,600	75,183	65,337	35,016	119,492	33,653	18,067	33,653	18,067
$7,000 under $8,000	53,857	400,764	41,391	287,876	34,185	255,053	25,330	177,409	137,174	125,290	51,802	195,502	48,124	25,795	48,124	25,795
$8,000 under $9,000	35,283	301,973	21,714	181,425	18,363	156,002	9,262	84,975	83,988	66,431	35,283	173,173	33,652	26,075	33,652	26,075
$9,000 under $10,000	50,498	480,812	41,834	367,539	36,489	349,229	32,495	281,708	150,862	142,582	48,941	255,887	47,662	35,843	47,662	35,843
$10,000 under $11,000	38,868	411,069	35,702	348,319	27,584	292,253	24,418	243,039	110,672	102,061	38,868	251,031	37,284	39,709	37,284	39,709
$11,000 under $12,000	37,110	425,179	31,845	343,815	27,834	318,810	25,076	273,751	120,297	114,767	37,110	250,671	36,750	37,836	36,750	37,836
$12,000 under $13,000	40,465	506,110	37,627	438,405	31,341	391,666	28,602	346,410	126,929	123,537	40,107	309,723	39,831	50,646	39,831	50,646
$13,000 under $14,000	55,508	749,891	48,676	586,572	45,873	619,943	41,297	510,668	176,270	172,880	55,508	473,928	54,526	77,709	54,526	77,709
$14,000 under $15,000	33,204	479,775	31,734	409,032	30,948	447,176	29,478	376,411	120,484	117,986	33,204	297,649	32,071	47,382	32,071	47,382
$15,000 under $20,000	150,515	2,615,163	134,693	2,162,024	137,197	2,383,077	124,925	2,014,978	530,893	520,734	150,515	1,749,965	147,964	302,306	147,964	302,306
$20,000 under $25,000	71,263	1,583,611	63,674	1,248,299	67,579	1,502,670	60,381	1,185,198	279,470	275,023	71,263	1,119,718	70,661	205,892	70,661	205,892
$25,000 under $30,000	35,959	977,474	32,336	727,613	35,395	962,677	31,772	717,066	134,813	133,152	35,959	721,225	35,585	146,216	35,585	146,216
$30,000 under $50,000	36,223	1,292,211	27,361	688,077	34,965	1,247,723	26,673	677,449	131,526	127,929	36,223	1,022,225	35,815	226,034	35,815	226,034
$50,000 under $100,000	11,605	777,834	7,410	266,269	10,958	736,358	7,310	262,755	42,705	40,288	11,555	641,345	11,503	205,795	11,504	206,050
$100,000 under $200,000	1,728	225,353	1,247	66,144	1,608	209,893	1,197	85,488	6,521	6,049	1,728	192,607	1,728	83,845	1,728	83,922
$200,000 under $500,000	270	70,518	200	19,502	247	63,557	192	18,798	1,002	900	270	59,355	270	31,334	270	31,445
$500,000 under $1,000,000	16	11,447	12	1,955	13	9,418	12	1,955	60	52	16	9,735	16	5,946	16	5,995
$1,000,000 or more	3	12,556	3	303	3	12,556	3	303	11	10	3	8,397	3	5,773	3	6,360
All returns, summary:																
Under $5,000	352,840	738,972	266,068	681,829	88,198	137,016	49,123	161,292	628,486	545,133	125,287	132,248	104,982	15,931	104,993	15,982
$5,000 under $10,000	240,639	1,772,424	178,173	1,231,536	127,717	982,989	86,961	640,005	582,552	510,642	229,247	880,018	212,070	124,146	212,070	124,146
$10,000 under $15,000	205,155	2,572,024	185,584	2,126,142	163,580	2,069,848	148,871	1,750,279	454,652	431,231	204,797	1,583,003	200,462	253,282	200,462	253,282
$15,000 or more	307,582	7,566,166	266,936	5,202,186	287,965	7,127,929	252,465	4,963,991	1,127,004	1,104,137	307,532	5,524,572	303,545	1,213,143	303,546	1,214,221
Kansas																
Total	**887,400**	**10,095,249**	**763,018**	**7,686,830**	**523,708**	**8,025,483**	**446,613**	**6,128,147**	**2,275,773**	**2,134,917**	**697,143**	**6,565,545**	**651,769**	**1,362,224**	**651,788**	**1,364,001**
Under $1,000	63,732	−91,231	51,414	52,728	13,751	−111,783	4,229	22,639	97,304	88,703	–	–	–	–	14,288	852
$1,000 under $2,000	49,696	78,061	39,481	72,500	10,276	16,162	18,547	50,338	80,473	71,518	–	–	–	–		
$2,000 under $3,000	67,408	165,204	62,840	148,101	14,263	36,432			119,757	109,587	22,567	8,737	14,286	645		
$3,000 under $4,000	54,990	191,371	43,367	142,879	18,752	65,112	13,297	43,414	113,778	100,261	36,310	33,701	31,068	3,903	31,069	3,903
$4,000 under $5,000	40,176	183,050	31,843	131,435	18,499	85,026	12,580	41,812	84,725	69,182	31,765	54,954	26,593	6,824	26,593	6,824
$5,000 under $6,000	49,906	271,483	46,384	236,603	23,995	131,567	22,029	113,264	111,496	103,774	46,793	102,299	32,621	12,112	32,621	12,112
$6,000 under $7,000	43,281	279,794	35,450	191,183	10,098	66,445	8,995	32,491	81,216	65,557	42,921	139,778	39,952	20,956	39,952	20,956
$7,000 under $8,000	47,451	356,186	40,402	276,840	28,003	209,750	22,868	150,455	113,625	102,946	47,451	180,000	44,704	25,079	44,704	25,079
$8,000 under $9,000	45,297	382,894	36,944	273,772	23,008	195,841	19,326	131,613	102,027	94,246	44,798	226,134	42,539	34,083	42,539	34,083
$9,000 under $10,000	25,198	240,704	19,284	174,996	18,840	180,456	14,257	127,335	64,561	59,723	24,695	133,723	23,611	19,078	23,611	19,078
$10,000 under $11,000	40,432	423,184	34,300	339,207	25,410	265,845	22,663	216,774	117,771	113,058	40,432	245,079	40,179	39,303	40,179	39,303
$11,000 under $12,000	36,923	429,546	30,791	328,349	24,512	284,096	19,508	208,665	96,707	92,251	36,923	281,854	36,923	47,459	36,923	47,459
$12,000 under $13,000	22,887	286,702	20,937	241,710	20,631	258,133	18,681	209,408	74,243	69,015	22,887	174,151	22,522	27,237	22,522	27,237
$13,000 under $14,000	31,079	419,784	30,322	386,328	27,084	366,351	26,327	330,315	97,119	97,119	31,079	263,212	29,940	41,881	29,940	41,881
$14,000 under $15,000	33,616	489,290	32,902	460,020	26,236	411,093	27,769	391,590	114,282	112,905	33,614	306,753	33,604	52,899	33,604	52,899
$15,000 under $20,000	113,816	1,988,081	103,779	1,711,605	104,669	1,831,428	97,078	1,622,732	382,798	376,187	113,450	1,326,577	112,492	237,865	112,492	237,865
$20,000 under $25,000	58,955	1,301,826	55,423	1,102,612	55,103	1,216,698	53,032	1,064,761	200,372	194,993	58,955	938,361	58,746	178,491	58,746	178,491
$25,000 under $30,000	21,786	592,351	16,859	389,907	19,958	543,135	15,761	366,013	74,771	72,546	21,784	444,522	21,416	91,113	21,418	91,147
$30,000 under $50,000	29,168	1,116,605	21,966	614,640	27,867	1,070,080	21,743	612,839	104,483	100,526	29,168	886,877	29,119	210,997	29,129	211,368
$50,000 under $100,000	9,474	626,068	6,698	289,176	8,808	578,037	6,365	277,494	36,264	33,635	9,424	508,132	9,329	165,213	9,333	165,402
$100,000 under $200,000	1,768	227,810	1,349	88,346	1,638	209,954	1,286	85,129	6,722	6,085	1,768	193,358	1,768	83,163	1,768	83,452
$200,000 under $500,000	310	88,312	242	27,173	264	74,774	216	24,574	1,092	948	309	74,186	307	38,771	307	39,172
$500,000 under $1,000,000	38	26,682	33	3,834	33	23,167	29	3,638	138	111	38	23,503	37	13,396	38	13,705
$1,000,000 or more	13	21,292	8	886	10	17,684	7	854	49	41	12	17,654	12	11,756	12	11,933
All returns, summary:																
Under $5,000	276,002	526,454	228,945	547,642	75,541	90,949	46,653	158,202	496,037	439,251	90,642	97,392	71,948	11,373	71,950	11,380
$5,000 under $10,000	211,133	1,531,061	178,464	1,155,394	103,944	784,060	87,475	555,158	472,925	426,246	206,658	781,934	183,427	111,309	183,427	111,309
$10,000 under $15,000	164,937	2,048,506	149,252	1,755,615	125,873	1,585,518	114,948	1,356,752	500,122	484,348	164,935	1,271,048	163,168	208,780	163,168	208,780
$15,000 or more	235,328	5,988,228	206,357	4,228,179	218,350	5,564,956	195,537	4,058,035	806,689	785,072	234,908	4,415,172	233,226	1,030,766	233,243	1,032,534

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages									
							Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky																
Total	**1,158,570**	**11,799,082**	**1,018,238**	**9,808,415**	**696,970**	**9,393,448**	**614,602**	**7,832,944**	**3,093,911**	**2,980,009**	**681,807**	**7,242,296**	**807,438**	**1,518,593**	**807,484**	**1,520,021**
Under $1,000	86,475	−35,498	59,077	51,794	28,466	−43,893	12,001	26,520	153,910	143,477	—	—	—	—	—	
$1,000 under $2,000	94,871	138,048	80,320	118,947	22,482	33,909	16,511	27,873	180,576	170,633	35,957	9,203	19,168	481	19,204	626
$2,000 under $3,000	81,950	198,641	68,443	162,072	23,706	58,147	17,423	40,119	167,970	154,706						
$3,000 under $4,000	80,713	290,602	66,203	230,523	35,034	126,977	28,354	96,215	198,742	185,294	48,034	49,821	40,620	5,873	40,620	5,873
$4,000 under $5,000	70,032	312,587	60,149	256,251	23,269	105,970	17,002	73,285	141,866	130,402	60,252	97,017	47,759	11,743	47,759	11,743
$5,000 under $6,000	70,944	391,448	57,130	283,434	38,257	212,206	30,670	157,278	170,559	159,165	67,330	134,231	46,627	16,038	46,627	16,038
$6,000 under $7,000	64,149	413,434	58,421	376,581	30,440	196,887	26,684	193,531	139,208	131,482	62,773	192,797	57,301	26,409	57,301	26,409
$7,000 under $8,000	49,890	371,856	42,635	310,900	33,328	250,249	28,628	206,178	136,986	133,374	48,533	172,536	43,593	23,619	43,593	23,619
$8,000 under $9,000	58,005	494,917	49,899	414,145	34,387	295,004	29,394	242,762	148,105	141,740	57,440	270,528	55,955	40,437	55,955	40,437
$9,000 under $10,000	42,372	398,834	39,557	360,985	23,768	223,869	20,953	189,558	105,186	99,515	42,372	233,240	40,818	38,666	40,818	38,666
$10,000 under $11,000	37,466	395,048	35,728	372,611	26,850	303,434	27,474	290,775	117,194	117,194	37,466	216,318	36,338	33,171	36,338	33,171
$11,000 under $12,000	39,375	451,147	38,225	439,037	27,737	317,166	26,587	307,876	124,316	124,316	39,375	266,105	38,783	43,040	38,783	43,040
$12,000 under $13,000	49,467	620,054	47,431	593,071	41,839	524,894	40,051	499,295	169,956	169,400	49,467	369,071	49,467	58,690	49,467	58,690
$13,000 under $14,000	38,689	522,644	37,991	477,211	33,565	453,302	32,867	418,911	131,019	130,056	38,689	318,951	37,890	52,146	37,890	52,146
$14,000 under $15,000	46,886	680,448	45,187	624,122	40,789	592,967	39,546	545,031	153,718	153,361	46,886	429,908	46,525	72,981	46,525	72,981
$15,000 under $20,000	126,879	2,192,562	123,333	2,033,143	117,321	2,027,945	114,278	1,897,171	436,354	431,577	126,679	1,454,912	126,312	261,904	126,312	261,904
$20,000 under $25,000	61,857	1,375,572	58,777	1,213,618	58,530	1,300,392	55,653	1,166,592	215,053	210,600	61,857	976,568	61,846	190,956	61,846	190,962
$25,000 under $30,000	22,132	605,153	20,102	469,675	21,348	585,178	19,736	462,854	73,236	70,114	22,132	448,540	22,122	96,362	22,132	96,426
$30,000 under $50,000	25,922	937,003	21,573	626,642	24,041	862,089	21,157	606,620	90,277	86,388	25,872	716,600	25,858	174,230	25,858	174,243
$50,000 under $100,000	8,065	554,890	6,087	242,541	7,603	524,269	5,785	232,923	30,883	29,160	8,065	459,662	8,050	156,389	8,050	156,526
$100,000 under $200,000	1,884	250,101	1,516	102,422	1,715	224,725	1,417	99,704	6,929	6,388	1,884	213,863	1,884	93,463	1,884	93,666
$200,000 under $500,000	451	127,282	368	34,250	410	114,335	351	33,938	1,524	1,335	448	107,405	448	56,929	448	57,178
$500,000 under $1,000,000	65	42,580	57	6,831	56	36,917	52	6,701	217	205	65	39,326	65	23,331	65	23,402
$1,000,000 or more	31	69,729	29	7,609	29	66,510	28	7,234	127	125	31	65,694	31	43,735	31	44,275
All returns, summary:																
Under $5,000	414,041	904,379	334,192	819,588	132,957	281,109	91,291	264,012	843,064	784,514	144,243	156,041	107,547	18,097	107,583	18,242
$5,000 under $10,000	285,360	2,070,489	247,642	1,746,046	160,180	1,178,214	138,329	989,308	700,044	665,276	278,448	1,003,332	244,292	143,169	244,292	143,169
$10,000 under $15,000	211,883	2,669,342	204,562	2,506,052	172,780	2,191,763	166,525	2,061,887	696,203	694,327	211,883	1,800,352	208,983	260,029	208,983	260,029
$15,000 or more	247,286	6,154,873	231,842	4,736,731	231,053	5,742,361	218,457	4,517,736	854,600	835,892	247,233	4,482,569	246,616	1,097,300	246,626	1,096,583
Louisiana																
Total	**1,276,694**	**13,757,739**	**1,178,764**	**11,811,401**	**708,669**	**10,599,960**	**653,176**	**9,088,864**	**3,459,586**	**3,346,560**	**1,015,829**	**8,498,530**	**921,819**	**1,783,027**	**921,864**	**1,785,477**
Under $1,000	79,933	−54,185	70,038	60,998	10,315	−87,974	4,235	21,768	106,436	105,584	—	—	—	—	—	
$1,000 under $2,000	84,059	122,806	75,160	110,470	13,691	22,101	22,197	49,827	126,497	115,569	—	—	—	—	17,722	746
$2,000 under $3,000	69,396	175,575	61,099	154,536	12,996	31,576			126,725	117,536	30,671	9,692	17,694	634		
$3,000 under $4,000	97,041	344,910	86,512	297,638	25,327	89,227	22,766	77,378	202,626	194,113	66,139	69,196	58,511	7,880	58,511	7,880
$4,000 under $5,000	107,587	485,981	100,938	429,123	38,152	171,451	34,688	142,309	223,503	208,394	89,208	138,723	65,793	16,835	65,793	16,835
$5,000 under $6,000	72,281	396,976	68,382	366,160	25,753	140,947	24,897	122,540	164,600	155,722	71,826	149,191	45,162	18,134	45,162	18,134
$6,000 under $7,000	72,330	484,400	63,910	421,088	33,477	217,304	27,821	190,779	197,668	188,170	69,276	185,039	57,694	20,854	57,694	20,854
$7,000 under $8,000	65,432	490,896	58,299	439,054	45,915	342,703	39,319	293,407	184,646	156,594	62,233	224,900	59,419	30,570	59,419	30,570
$8,000 under $9,000	56,483	481,774	55,352	472,688	30,640	263,013	29,509	250,861	198,359	194,827	54,434	230,412	53,298	33,176	53,298	33,176
$9,000 under $10,000	34,004	326,178	30,620	294,247	17,560	168,469	14,713	139,981	89,891	85,337	34,004	186,876	31,955	30,706	31,955	30,706
$10,000 under $11,000	49,948	524,845	47,765	478,464	29,664	313,951	27,791	275,162	132,196	127,402	49,907	321,691	48,049	52,137	48,049	52,137
$11,000 under $12,000	51,199	589,857	48,003	534,373	34,420	396,930	32,023	353,592	162,230	159,034	51,195	346,032	50,067	55,006	50,067	55,006
$12,000 under $13,000	53,089	681,966	49,877	612,989	39,508	492,970	37,894	466,709	164,578	161,302	53,089	407,620	53,083	67,356	53,083	67,356
$13,000 under $14,000	38,577	522,457	38,310	495,393	32,182	435,806	31,915	409,155	124,955	122,558	38,570	326,494	38,566	54,363	38,573	54,378
$14,000 under $15,000	35,592	517,923	34,345	507,742	29,999	436,273	28,752	431,350	133,172	130,954	35,592	314,877	35,591	53,510	35,591	53,732
$15,000 under $20,000	157,111	2,697,359	151,205	2,540,095	144,478	2,483,050	140,410	2,380,695	599,013	592,101	157,111	1,738,342	154,935	304,380	154,939	304,399
$20,000 under $25,000	74,373	1,846,657	70,838	1,498,525	71,077	1,574,951	68,887	1,460,637	252,474	250,250	74,366	1,165,249	73,826	225,166	73,826	225,181
$25,000 under $30,000	28,344	772,216	26,113	635,960	26,583	724,704	24,584	596,880	102,766	102,427	28,344	562,156	28,344	117,665	28,344	117,665
$30,000 under $50,000	35,854	1,308,357	31,746	960,516	34,611	1,265,425	31,418	954,018	133,525	128,194	35,814	1,036,331	35,804	258,128	35,804	258,128
$50,000 under $100,000	10,729	716,200	7,658	307,787	9,284	619,814	6,916	284,000	40,555	38,065	10,726	587,423	10,685	201,582	10,689	202,315
$100,000 under $200,000	2,719	351,619	2,106	142,943	2,502	321,966	1,990	138,077	10,971	10,476	2,718	303,467	2,718	132,775	2,718	133,116
$200,000 under $500,000	541	147,011	434	42,001	476	128,772	402	40,434	1,950	1,726	534	125,873	533	65,689	535	66,473
$500,000 under $1,000,000	54	36,077	43	7,619	47	31,132	39	7,323	199	178	54	31,470	54	18,803	54	18,881
$1,000,000 or more	18	30,084	11	1,992	12	15,399	10	1,982	51	47	18	27,476	18	17,678	18	17,809
All returns, summary:																
Under $5,000	438,016	1,075,087	393,747	1,052,765	100,481	226,381	83,886	291,281	785,787	741,196	186,018	217,611	141,998	25,349	142,026	25,460
$5,000 under $10,000	300,530	2,160,024	276,563	1,992,237	153,345	1,132,436	136,259	997,569	815,164	780,650	291,773	976,418	247,528	133,440	247,528	133,440
$10,000 under $15,000	228,405	2,817,048	218,300	2,628,960	185,773	2,075,929	158,375	1,935,968	717,131	701,250	228,353	1,716,714	225,376	282,373	225,383	282,610
$15,000 or more	309,743	7,705,580	290,154	6,137,438	289,070	7,165,214	274,656	5,864,047	1,141,504	1,123,484	309,685	5,567,787	306,917	1,341,866	306,927	1,343,968

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
Total	406,518	3,842,538	363,926	3,141,819	221,277	2,924,344	200,651	2,396,952	1,049,547	992,683	310,444	2,268,441	287,050	440,063	287,053	440,204
Under $1,000	31,071	3,252	26,306	20,425	5,138	−8,612	2,699	2,777	45,323	41,066	–	–	–	–	–	–
$1,000 under $2,000	34,045	50,525	31,216	45,676	3,638	5,382	3,123	4,576	42,284	41,481	9,805	3,194	5,787	224	5,787	224
$2,000 under $3,000	26,056	65,505	23,765	58,017	7,488	19,222	6,772	15,344	44,132	40,448	15,866	16,478	13,652	1,983	13,652	1,983
$3,000 under $4,000	21,790	74,211	17,958	59,112	4,993	16,736	4,308	12,934	40,886	35,745	21,641	35,674	18,173	4,549	18,173	4,549
$4,000 under $5,000	26,021	117,560	22,277	92,503	7,007	31,504	6,229	23,385	58,057	50,891						
$5,000 under $6,000	30,617	164,684	26,911	134,924	12,180	65,620	10,977	52,361	75,385	67,172	26,733	57,109	20,140	7,394	20,140	7,394
$6,000 under $7,000	24,872	161,682	21,869	137,344	13,452	87,879	11,132	69,479	59,570	53,603	24,624	72,103	20,849	9,511	20,849	9,511
$7,000 under $8,000	20,425	153,022	18,016	129,117	9,725	73,137	8,561	61,347	51,112	49,152	20,280	77,643	19,201	11,299	19,201	11,299
$8,000 under $9,000	17,496	149,919	14,973	124,016	11,094	94,835	9,906	80,580	48,563	45,354	17,461	80,456	17,166	12,204	17,166	12,204
$9,000 under $10,000	21,130	199,808	19,304	172,590	12,823	121,073	11,720	104,278	65,973	63,471	21,090	105,271	19,837	15,902	19,837	15,902
$10,000 under $11,000	19,196	202,609	17,190	176,401	13,900	146,246	12,869	131,750	58,107	58,051	19,196	115,910	18,869	17,992	18,869	17,992
$11,000 under $12,000	17,329	198,292	16,631	182,066	13,467	154,353	12,849	140,432	49,007	47,030	17,289	121,900	17,209	20,073	17,209	20,073
$12,000 under $13,000	12,748	159,089	11,734	139,053	10,318	129,096	9,942	118,667	40,187	39,471	12,748	97,384	12,719	16,090	12,719	16,090
$13,000 under $14,000	15,964	215,041	15,570	202,307	14,151	190,543	13,777	178,609	54,467	53,238	15,964	133,678	15,930	22,137	15,930	22,137
$14,000 under $15,000	12,945	187,857	12,564	174,802	12,245	177,767	11,927	166,418	48,745	48,625	12,945	115,300	12,911	19,164	12,911	19,164
$15,000 under $20,000	42,634	727,211	39,795	635,125	38,965	666,872	36,962	593,603	147,684	142,622	42,634	484,042	42,579	86,569	42,579	86,569
$20,000 under $25,000	14,602	326,188	13,371	271,304	14,280	321,083	13,106	266,552	56,104	55,095	14,602	233,829	14,595	45,138	14,595	45,138
$25,000 under $30,000	8,602	233,724	7,352	169,247	8,071	218,215	8,955	164,309	29,662	28,699	8,595	176,558	8,595	37,996	8,595	37,996
$30,000 under $50,000	6,296	233,674	5,156	127,628	5,955	220,726	4,997	123,705	23,122	22,057	6,296	184,663	6,163	43,024	6,163	43,024
$50,000 under $100,000	2,240	146,633	1,624	65,303	1,984	130,545	1,520	62,438	8,470	7,878	2,240	119,644	2,240	41,185	2,240	41,185
$100,000 under $200,000	383	50,643	304	21,028	355	47,104	283	19,996	1,529	1,387	380	41,859	380	18,562	383	18,619
$200,000 under $500,000	50	13,937	37	3,594					181	134	49	11,019	49	5,962	49	5,975
$500,000 under $1,000,000	6	5,272	3	37	48	15,018	37	3,412	17	13	6	4,729	6	3,105	6	3,176
$1,000,000 or more																
All returns, summary:																
Under $5,000	138,983	311,053	121,522	275,732	28,264	64,231	23,131	59,016	230,682	209,631	47,312	55,347	37,612	6,756	37,612	6,756
$5,000 under $10,000	114,540	829,315	101,073	697,991	59,274	442,544	52,296	368,047	300,603	278,752	110,188	392,583	97,193	56,309	97,193	56,309
$10,000 under $15,000	78,182	962,889	73,689	874,630	64,081	798,005	61,364	735,876	251,513	246,415	78,142	584,171	77,638	95,455	77,638	95,455
$15,000 or more	74,813	1,739,281	67,642	1,293,466	69,658	1,619,563	63,860	1,234,015	266,749	257,885	74,802	1,256,342	74,607	281,540	74,610	281,682
Maryland																
Total	1,679,807	21,892,364	1,548,844	18,955,459	856,517	16,133,818	795,599	13,962,978	4,253,656	4,092,932	1,371,488	14,114,425	1,304,171	2,993,589	1,304,209	2,995,216
Under $1,000	103,514	−17,744	91,606	63,696	9,713	−63,161	3,026	11,534	131,707	129,367	–	–	–	–	19,226	950
$1,000 under $2,000	106,309	155,130	101,793	145,160	12,283	17,601	22,218	53,164	144,920	141,506	35,837	11,226	19,217	630		
$2,000 under $3,000	88,401	218,074	77,610	187,404	16,063	42,198			150,401	139,475					44,716	6,524
$3,000 under $4,000	70,973	245,472	64,063	216,812	17,151	58,739	13,473	46,060	117,339	105,260	48,993	53,203	44,713	6,469		
$4,000 under $5,000	73,426	331,478	58,489	250,607	26,806	120,944	22,424	91,623	141,614	124,766	65,290	106,433	48,979	12,376	48,979	12,376
$5,000 under $6,000	89,817	493,596	74,934	407,575	22,107	119,568	18,608	100,099	203,224	188,568	82,591	191,825	67,565	24,536	67,565	24,536
$6,000 under $7,000	78,948	509,589	66,859	405,097	15,564	102,132	14,175	75,083	157,012	135,742	74,311	258,673	70,606	37,297	70,606	37,297
$7,000 under $8,000	74,826	564,553	70,080	507,635	21,027	161,290	19,580	131,507	160,260	155,706	74,828	315,475	67,998	50,470	67,998	50,470
$8,000 under $9,000	60,274	510,513	58,787	490,272	23,755	200,132	22,248	185,138	147,473	143,148	60,157	288,216	57,393	45,917	57,393	45,917
$9,000 under $10,000	75,097	715,153	73,083	673,814	29,054	273,488	27,916	247,584	171,483	165,282	75,097	423,097	74,559	70,654	74,559	70,654
$10,000 under $11,000	57,194	603,516	51,733	541,457	25,366	268,244	23,329	244,796	137,578	132,166	57,194	384,546	57,194	61,757	57,194	61,757
$11,000 under $12,000	63,497	729,820	60,121	644,948	35,614	411,295	34,346	355,151	162,150	156,736	63,497	459,526	62,698	79,321	62,698	79,321
$12,000 under $13,000	62,614	779,980	58,163	669,396	38,618	481,527	35,993	414,829	164,709	155,121	61,808	496,101	61,808	86,367	61,808	86,367
$13,000 under $14,000	61,607	829,776	59,357	768,864	40,189	542,278	38,997	496,257	176,387	173,489	60,808	523,712	60,454	92,824	60,454	92,824
$14,000 under $15,000	48,739	706,786	46,700	637,750	32,512	471,926	31,582	433,637	141,270	140,471	48,739	464,278	48,739	83,264	48,739	83,264
$15,000 under $20,000	215,711	3,732,722	206,024	3,401,096	171,567	2,982,149	165,075	2,768,333	673,197	658,901	215,704	2,442,910	213,836	448,463	213,836	448,463
$20,000 under $25,000	151,433	3,388,377	143,558	3,027,396	132,421	2,971,704	125,962	2,670,062	521,316	514,666	151,349	2,348,386	151,349	466,311	151,349	466,311
$25,000 under $30,000	78,731	2,139,480	75,935	1,967,330	73,535	1,999,740	71,389	1,848,914	293,622	289,611	78,727	1,483,582	78,727	308,830	78,727	308,830
$30,000 under $50,000	96,358	3,478,037	91,873	2,978,227	92,187	3,327,247	87,813	2,859,667	372,023	360,699	96,240	2,502,040	96,178	603,791	96,180	603,942
$50,000 under $100,000	18,892	1,216,442	15,401	759,969	17,619	1,134,550	14,889	726,671	72,471	69,650	18,884	942,300	18,742	312,387	18,750	312,660
$100,000 under $200,000	2,933	381,396	2,266	169,094	2,709	351,168	2,153	164,785	11,610	10,930	2,926	299,294	2,911	128,149	2,925	128,348
$200,000 under $500,000	457	129,850	386	37,127	409	113,728	361	33,503	1,663	1,469	454	100,883	453	51,557	453	51,994
$500,000 under $1,000,000	39	25,160	30	2,798	35	22,317	30	2,798	170	152	39	18,872	39	11,079	39	11,203
$1,000,000 or more	15	25,208	13	1,935	13	23,013	12	1,785	57	51	15	19,865	15	11,140	15	11,208
All returns, summary:																
Under $5,000	442,623	932,410	393,561	863,680	82,016	176,321	61,141	202,382	685,981	640,374	148,120	170,862	112,909	19,475	112,921	19,850
$5,000 under $10,000	378,964	2,793,404	343,723	2,484,392	111,507	856,610	102,527	739,409	839,452	788,446	366,984	1,477,286	338,121	228,874	338,121	228,874
$10,000 under $15,000	293,651	3,649,878	276,074	3,262,414	172,499	2,175,270	164,247	1,944,669	792,094	757,983	292,048	2,308,165	290,893	403,532	290,893	403,532
$15,000 or more	564,569	14,516,672	535,486	12,344,973	490,495	12,925,615	467,684	11,076,518	1,946,129	1,906,129	564,338	10,158,112	562,248	2,341,708	562,274	2,342,958

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Massachusetts																
Total	**2,321,090**	**26,517,855**	**2,084,442**	**22,570,962**	**1,165,521**	**19,541,145**	**1,059,230**	**16,886,436**	**5,814,300**	**5,477,132**	**1,834,673**	**16,536,907**	**1,751,009**	**3,470,153**	**1,751,051**	**3,471,801**
Under $1,000	159,039	−31,272	134,835	104,117	8,487	−83,606	3,921	28,685	226,213	216,540	[		[		20	181
$1,000 under $2,000	168,703	248,971	143,431	199,379	23,255	35,824	11,416	15,443	237,256	214,640	83,379	27,790	53,460	1,655	53,460	1,655
$2,000 under $3,000	160,018	399,509	134,765	317,246	14,535	37,658	[21,798	66,625	236,782	211,701						
$3,000 under $4,000	111,904	389,185	95,553	324,546	20,335	71,710			194,587	169,884	85,475	94,744	82,516	11,402	82,523	11,430
$4,000 under $5,000	125,609	567,191	104,747	422,868	37,002	164,710	26,384	79,734	240,235	197,115	102,031	186,035	90,103	25,064	90,103	25,064
$5,000 under $6,000	121,236	668,732	100,543	509,580	35,602	198,234	28,772	133,891	249,640	218,508	107,001	274,662	92,722	38,801	92,722	38,801
$6,000 under $7,000	119,658	778,931	104,501	659,664	51,648	338,187	42,462	272,275	274,830	255,898	109,707	348,312	93,889	50,068	93,889	50,068
$7,000 under $8,000	108,121	812,571	974,155	704,942	43,201	325,118	37,471	267,603	241,240	225,759	104,963	428,417	101,433	66,976	101,433	66,976
$8,000 under $9,000	111,954	953,551	100,098	813,798	49,758	423,927	44,504	349,918	264,119	242,497	109,984	533,464	109,447	84,873	109,447	84,873
$9,000 under $10,000	89,612	847,305	78,863	687,600	54,002	510,176	48,116	422,637	239,424	221,779	87,516	454,997	87,206	70,840	87,206	70,840
$10,000 under $11,000	86,185	905,523	82,382	846,613	38,738	407,241	35,735	367,428	186,326	181,321	86,185	576,410	86,185	99,818	86,185	99,818
$11,000 under $12,000	85,918	991,125	78,228	863,534	52,809	609,081	48,315	541,642	227,229	206,417	85,918	614,433	85,808	105,569	85,808	105,569
$12,000 under $13,000	86,411	1,079,687	82,918	990,941	59,250	740,242	57,356	679,709	266,863	258,765	86,101	662,028	85,033	112,224	85,033	112,224
$13,000 under $14,000	91,768	1,238,075	86,630	1,119,950	65,321	881,346	63,379	826,235	262,682	251,854	91,768	789,165	90,166	136,550	90,166	136,550
$14,000 under $15,000	67,736	980,673	65,064	898,834	53,763	776,866	52,150	723,985	209,523	205,178	67,736	622,788	67,508	109,133	67,508	109,133
$15,000 under $20,000	289,855	5,037,473	279,487	4,624,452	244,807	4,266,465	238,272	3,980,707	993,045	966,831	289,851	3,264,593	288,844	598,361	288,848	598,364
$20,000 under $25,000	161,407	3,601,179	154,383	3,232,606	150,932	3,373,563	145,894	3,081,272	587,827	576,278	161,407	2,505,679	161,407	495,562	161,407	495,562
$25,000 under $30,000	71,799	1,957,996	66,801	1,714,954	67,440	1,842,887	65,044	1,671,205	273,057	266,194	71,570	1,368,841	71,400	291,882	71,400	291,882
$30,000 under $50,000	77,434	2,861,482	71,668	2,260,762	69,809	2,571,667	66,873	2,154,875	296,990	288,564	77,434	2,085,671	77,240	521,644	77,240	521,710
$50,000 under $100,000	21,847	1,447,740	18,454	921,936	20,334	1,340,647	17,607	883,859	87,583	83,425	21,790	1,103,676	21,790	375,739	21,790	375,832
$100,000 under $200,000	4,151	538,817	3,373	273,648	3,866	501,738	3,241	264,039	16,140	14,651	4,137	420,035	4,136	181,404	4,141	181,777
$200,000 under $500,000	651	182,594	503	68,894	563	156,632	466	64,846	2,446	2,105	647	135,148	644	69,522	650	69,911
$500,000 under $1,000,000	59	38,554	47	8,030	53	34,722	44	7,611	238	188	59	28,065	59	16,029	59	16,182
$1,000,000 or more	15	22,263	12	2,268	11	16,110	10	2,212	45	40	14	12,154	13	7,037	13	7,399
All returns, summary:																
Under $5,000	725,273	1,573,585	613,331	1,368,156	103,614	226,296	63,519	190,487	1,135,053	1,009,880	270,885	308,568	226,079	38,121	226,106	38,330
$5,000 under $10,000	550,581	4,061,091	481,160	3,375,583	234,211	1,795,641	201,325	1,446,325	1,269,253	1,165,441	519,171	2,039,851	484,697	311,558	484,697	311,558
$10,000 under $15,000	418,018	5,195,085	395,223	4,719,671	269,881	3,414,776	256,935	3,138,999	1,152,623	1,103,535	417,708	3,264,824	414,700	563,293	414,700	563,293
$15,000 or more	627,218	15,688,096	594,728	13,107,549	557,815	14,104,430	537,451	12,110,626	2,257,371	2,198,276	626,909	10,923,661	625,533	2,557,181	625,548	2,558,618
Michigan																
Total	**3,352,873**	**41,101,963**	**3,051,182**	**35,764,883**	**1,861,297**	**31,524,209**	**1,679,863**	**27,234,660**	**8,799,703**	**8,431,246**	**2,738,640**	**26,350,077**	**2,571,836**	**5,523,446**	**2,571,941**	**5,526,025**
Under $1,000	227,192	−67,507	208,115	181,752	31,088	−115,629	21,998	67,181	334,156	323,692	—	—	—	—	68	352
$1,000 under $2,000	220,668	335,708	206,889	321,397	28,129	44,248	24,070	35,398	317,299	295,900	85,379	25,065	41,893	1,480	41,893	1,480
$2,000 under $3,000	168,347	417,288	150,286	387,077	25,792	64,230	18,236	67,843	245,314	228,534						
$3,000 under $4,000	156,333	554,169	129,661	437,220	22,638	79,924	12,749	41,642	266,951	240,052	127,611	120,043	107,886	13,534	107,886	13,534
$4,000 under $5,000	160,425	722,322	125,344	519,172	58,955	268,581	44,104	160,292	329,110	278,408	135,866	211,521	110,058	26,633	110,058	26,633
$5,000 under $6,000	186,251	1,015,314	157,782	799,013	79,881	437,016	58,291	267,210	413,425	363,824	176,037	386,932	135,813	47,610	135,813	47,610
$6,000 under $7,000	134,163	873,070	111,113	661,530	54,542	353,987	42,502	216,337	335,296	307,129	125,948	385,616	114,164	54,336	114,164	54,336
$7,000 under $8,000	126,201	942,803	108,012	783,562	59,177	444,757	48,130	333,975	289,731	268,538	122,399	481,161	112,806	73,225	112,806	73,225
$8,000 under $9,000	145,036	1,228,630	127,573	1,035,365	71,101	603,417	56,682	432,260	350,197	320,825	142,291	657,460	140,163	102,851	140,165	102,908
$9,000 under $10,000	125,552	1,195,448	115,366	1,008,413	64,887	619,090	59,299	510,278	314,089	301,111	123,240	675,292	120,507	110,251	120,507	110,251
$10,000 under $11,000	126,306	1,325,736	119,161	1,184,059	70,738	742,562	66,789	648,257	354,683	342,615	126,306	769,119	123,030	127,485	123,030	127,485
$11,000 under $12,000	120,256	1,381,794	111,266	1,246,563	69,743	801,352	61,862	692,472	312,724	305,716	119,997	852,614	118,096	146,410	118,096	146,410
$12,000 under $13,000	132,139	1,649,619	124,500	1,501,013	89,895	1,124,418	84,112	1,020,750	392,349	387,735	132,139	1,017,969	130,581	171,825	130,581	171,825
$13,000 under $14,000	129,728	1,760,168	123,548	1,604,313	91,506	1,244,081	86,928	1,113,384	384,069	373,363	129,728	1,114,086	128,620	193,438	128,620	193,438
$14,000 under $15,000	120,794	1,748,028	114,463	1,598,023	93,643	1,355,546	87,421	1,211,334	384,965	378,183	120,565	1,111,123	119,247	191,874	119,247	191,874
$15,000 under $20,000	488,074	8,459,585	473,829	7,849,238	401,753	6,982,048	392,121	6,520,452	1,644,722	1,624,585	488,067	5,594,258	486,830	1,025,680	486,830	1,025,660
$20,000 under $25,000	291,313	6,446,991	276,356	5,898,338	270,003	5,979,620	258,106	5,506,954	1,051,555	1,033,872	291,076	4,506,749	290,309	891,374	290,310	891,443
$25,000 under $30,000	131,495	3,572,087	125,231	3,225,534	126,484	3,434,591	120,871	3,115,245	476,405	470,937	131,495	2,588,033	131,437	554,420	131,437	554,436
$30,000 under $50,000	124,264	4,448,824	112,546	3,633,920	117,363	4,199,036	106,797	3,469,765	454,941	444,585	124,256	3,386,377	124,232	833,668	124,257	833,931
$50,000 under $100,000	29,248	1,911,651	24,347	1,263,537	27,539	1,798,544	23,391	1,214,017	119,855	115,748	29,161	1,509,024	29,107	506,035	29,110	506,487
$100,000 under $200,000	5,960	783,084	4,867	468,136	5,428	715,018	4,541	442,416	23,678	22,140	5,952	640,039	5,932	279,093	5,936	279,502
$200,000 under $500,000	1,013	282,451	830	134,309	912	254,331	774	125,160	3,772	3,394	1,011	233,188	1,009	120,223	1,010	120,715
$500,000 under $1,000,000	93	61,419	76	18,658	82	54,302	71	17,488	338	300	92	45,325	92	26,343	93	26,478
$1,000,000 or more	24	53,281	21	4,741	18	39,139	18	4,550	79	62	24	39,081	24	25,658	24	25,992
All returns, summary:																
Under $5,000	934,963	1,961,980	820,295	1,846,618	166,602	341,353	121,157	372,356	1,492,830	1,366,586	348,856	356,628	259,837	41,648	259,905	41,998
$5,000 under $10,000	717,203	5,255,264	619,846	4,287,883	329,588	2,458,267	264,904	1,760,060	1,702,738	1,561,427	628,735	4,864,911	619,574	831,031	619,574	831,031
$10,000 under $15,000	629,223	7,865,345	592,938	7,133,971	415,525	5,267,958	387,112	4,686,196	1,828,790	1,787,612	628,735	4,864,911	619,574	831,031	619,574	831,031
$15,000 or more	1,071,484	26,019,372	1,018,103	22,496,411	949,582	23,456,629	906,690	20,416,046	3,775,345	3,715,621	1,071,134	18,542,074	1,068,972	4,262,495	1,069,007	4,264,663

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
Total	**1,526,636**	**17,392,262**	**1,345,098**	**14,413,236**	**819,333**	**13,316,925**	**714,034**	**10,997,919**	**4,023,283**	**3,826,276**	**1,192,000**	**10,639,491**	**1,117,255**	**2,122,555**	**1,117,382**	**2,123,926**
Under $1,000	90,451	−63,663	64,726	59,003	15,938	−83,075	3,795	23,235	145,995	139,414	—	—	—	—	[ ]	
$1,000 under $2,000	135,690	203,574	122,111	176,968	15,027	24,654	[ ] 15,866	43,949	[191,497	180,343]	[34,380	13,015]	25,500	870	[ ] 25,509	920
$2,000 under $3,000	88,595	217,428	77,939	199,151	14,173	35,879			135,540	124,753						
$3,000 under $4,000	87,266	304,866	67,136	225,203	25,388	92,544	17,275	54,840	171,808	148,948	56,530	59,115	51,124	6,853	51,124	6,853
$4,000 under $5,000	79,935	363,070	59,588	270,966	20,772	93,708	11,467	57,464	169,497	141,485	67,049	112,253	52,903	14,379	52,903	14,379
$5,000 under $6,000	78,278	429,398	60,755	291,795	26,572	147,190	17,954	81,693	155,740	137,568	74,340	176,946	63,710	25,150	63,710	25,150
$6,000 under $7,000	74,673	485,532	67,954	402,771	31,163	199,488	26,293	145,299	157,287	144,975	72,226	234,836	61,684	33,885	61,684	33,885
$7,000 under $8,000	53,434	403,297	48,576	338,809	23,349	175,686	18,750	123,551	149,711	146,753	50,930	196,951	47,635	28,687	47,635	28,687
$8,000 under $9,000	64,931	548,939	63,531	474,886	27,587	234,593	26,642	192,259	140,006	133,860	64,703	318,116	62,540	51,276	62,540	51,276
$9,000 under $10,000	65,688	621,937	54,480	480,875	32,220	306,096	25,338	217,935	162,108	147,227	65,688	383,280	60,281	59,172	60,281	59,172
$10,000 under $11,000	61,332	642,269	57,528	584,403	38,674	405,155	35,669	359,424	179,574	177,217	60,784	366,680	56,700	58,000	56,710	58,005
$11,000 under $12,000	57,254	661,389	51,400	554,295	33,904	390,254	31,116	332,077	157,678	149,969	57,253	404,786	56,296	67,405	56,297	67,409
$12,000 under $13,000	52,178	652,582	49,162	572,771	37,976	476,185	35,759	412,856	158,811	152,909	52,178	393,388	50,321	67,376	50,321	67,376
$13,000 under $14,000	55,507	749,400	52,680	642,244	42,156	569,669	40,128	490,917	180,384	174,791	55,507	449,429	54,388	74,846	54,388	74,846
$14,000 under $15,000	53,369	773,459	50,679	694,599	42,672	617,750	40,292	551,485	174,987	170,682	53,365	483,955	52,437	81,811	52,437	81,811
$15,000 under $20,000	202,408	3,517,580	191,807	3,172,672	177,727	3,101,245	170,435	2,831,911	734,149	719,409	201,732	2,224,589	197,353	386,379	197,353	386,379
$20,000 under $25,000	117,970	2,611,253	111,298	2,293,406	112,081	2,478,679	106,287	2,189,783	426,613	418,662	117,963	1,768,932	117,305	334,964	117,305	335,007
$25,000 under $30,000	46,777	1,273,571	43,316	1,106,614	43,292	1,176,692	41,385	1,055,852	189,470	185,226	46,777	883,551	46,763	183,910	46,763	183,910
$30,000 under $50,000	43,581	1,588,335	36,338	1,090,880	42,653	1,554,464	36,254	1,088,244	174,417	167,021	43,494	1,125,692	43,274	258,446	43,365	256,771
$50,000 under $100,000	14,239	930,922	11,728	571,361	13,293	871,752	11,072	542,000	56,754	54,546	14,233	703,521	14,180	223,954	14,187	223,971
$100,000 under $200,000	2,361	303,412	1,924	153,534	2,253	290,632	1,868	150,255	9,280	8,758	2,350	233,502	2,350	98,751	2,354	99,098
$200,000 under $500,000	463	129,538	390	47,642	413	115,850	364	44,622	1,779	1,591	482	97,430	457	49,416	461	49,707
$500,000 under $1,000,000	46	31,376	40	6,689	[ ] 50	41,835	45	8,288	[167	142	46	20,526	46	11,721	46	11,923
$1,000,000 or more	10	14,798	10	1,699					31	27	10	9,018	8	5,304	9	5,391
All returns, summary:																
Under $5,000	481,937	1,025,275	391,502	931,292	91,298	163,710	48,403	179,488	814,337	734,943	157,959	184,383	129,527	22,101	129,536	22,151
$5,000 under $10,000	337,204	2,489,104	295,296	1,989,137	140,891	1,063,053	114,977	760,736	764,852	710,383	327,887	1,290,130	295,850	198,170	295,850	198,170
$10,000 under $15,000	279,640	3,479,100	261,449	3,048,313	195,382	2,459,013	182,964	2,146,738	851,434	825,568	279,087	2,088,218	270,142	349,438	270,153	349,447
$15,000 or more	427,855	10,398,785	396,851	8,444,497	391,762	9,631,150	367,690	7,910,956	1,592,660	1,555,382	427,067	7,066,761	421,736	1,552,845	421,843	1,554,157
Mississippi																
Total	**721,187**	**6,732,086**	**652,776**	**5,776,016**	**410,067**	**5,192,072**	**373,051**	**4,449,588**	**2,018,056**	**1,956,900**	**535,825**	**3,853,744**	**483,570**	**742,764**	**483,619**	**743,975**
Under $1,000	55,791	−46,884	43,187	38,489	9,020	−65,246	3,359	13,804	93,810	91,096	—	—	—	—	39	156
$1,000 under $2,000	54,393	82,810	47,786	76,030	11,415	17,129	9,612	18,645	83,034	76,039	[12,196	5,167	—	—	—	—
$2,000 under $3,000	42,235	101,599	40,301	97,758	15,650	38,195	14,720	37,014	83,573	78,672]			[35,109	3,835	35,113	3,847
$3,000 under $4,000	44,321	154,620	34,776	110,743	9,594	33,834	[21,306	96,097	[96,344	92,146	29,609	30,233	25,171	5,738	25,171	5,736
$4,000 under $5,000	49,756	223,450	44,692	206,481	17,969	80,499			120,793	119,394	38,560	55,798]				
$5,000 under $6,000	60,764	332,360	56,937	308,250	33,241	181,305	30,793	167,750	200,342	189,536	47,570	95,285	29,234	10,103	29,234	10,103
$6,000 under $7,000	51,209	331,736	45,221	296,429	16,023	104,397	13,314	90,301	120,163	119,367	47,012	154,084	42,917	21,114	42,917	21,114
$7,000 under $8,000	37,524	280,035	36,482	267,110	25,468	190,153	24,426	178,504	111,510	106,896	35,827	126,927	32,339	16,256	32,339	16,256
$8,000 under $9,000	35,968	303,875	34,335	270,579	22,771	192,074	21,345	161,742	106,256	104,251	35,969	146,901	35,073	20,788	35,073	20,788
$9,000 under $10,000	38,459	369,490	36,055	336,549	26,866	258,783	24,462	227,704	128,921	127,331	38,457	194,045	35,255	28,848	35,255	28,848
$10,000 under $11,000	28,015	294,273	25,057	261,432	20,740	217,754	19,239	198,544	85,552	83,366	27,975	162,328	27,067	25,329	27,067	25,329
$11,000 under $12,000	22,813	260,716	21,259	241,438	18,932	216,878	18,279	207,168	71,843	70,389	22,813	153,213	22,813	23,808	22,813	23,808
$12,000 under $13,000	29,446	368,639	28,826	349,523	24,681	309,085	24,161	300,119	106,055	105,332	29,446	203,385	29,448	32,065	29,446	32,065
$13,000 under $14,000	24,979	336,581	23,548	316,951	21,556	290,160	20,333	273,345	93,186	92,978	24,979	194,941	24,979	31,542	24,979	31,542
$14,000 under $15,000	17,927	260,361	16,938	245,483	17,199	249,767	16,210	234,908	59,224	56,314	17,927	165,093	17,380	27,290	17,380	27,290
$15,000 under $20,000	68,987	1,195,575	64,825	1,082,743	63,765	1,105,277	61,726	1,034,416	251,781	246,424	68,966	755,251	68,459	132,303	68,460	132,322
$20,000 under $25,000	31,269	690,311	29,306	611,186	29,776	659,397	28,112	587,608	111,788	108,450	31,269	483,020	31,088	91,630	31,088	91,656
$25,000 under $30,000	10,327	279,701	9,393	222,411	9,427	255,923	8,493	197,284	32,844	31,724	10,288	208,176	10,268	45,379	10,288	45,379
$30,000 under $50,000	11,144	426,584	9,359	251,744	10,424	395,598	8,940	248,027	39,001	36,798	11,124	326,263	11,123	79,781	11,123	79,781
$50,000 under $100,000	4,755	319,581	3,535	129,382	4,537	305,171	3,414	123,522	18,098	16,705	4,754	254,214	4,745	83,690	4,750	84,109
$100,000 under $200,000	926	119,056	717	42,958	868	111,502	683	41,160	3,340	3,150	926	100,553	926	42,924	926	42,961
$200,000 under $500,000	150	40,245	124	11,531	137	37,043	117	11,110	572	516	150	33,342	150	17,283	150	17,504
$500,000 under $1,000,000	5	2,758	4	767	5	2,758	4	767	18	16	5	1,806	5	894	5	994
$1,000,000 or more	3	4,616	3	49	3	4,616	3	49	8	8	3	3,719	3	2,066	3	2,387
All returns, summary:																
Under $5,000	246,496	515,595	210,752	529,502	63,648	104,412	48,997	165,560	477,554	457,347	80,365	91,198	60,280	9,571	60,323	9,739
$5,000 under $10,000	223,945	1,617,495	209,030	1,478,917	124,369	926,713	114,340	826,001	667,192	647,381	204,835	717,243	174,818	97,109	174,818	97,109
$10,000 under $15,000	123,180	1,520,570	115,726	1,414,827	103,108	1,283,664	98,222	1,214,085	415,860	408,379	123,140	878,961	121,685	140,035	121,685	140,035
$15,000 or more	127,566	3,078,428	117,266	2,352,770	118,942	2,877,284	111,492	2,243,943	457,450	443,793	127,485	2,166,346	126,787	496,050	126,793	497,094

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
Total	**1,783,749**	**19,260,941**	**1,553,208**	**15,977,526**	**961,449**	**14,460,630**	**833,885**	**12,011,854**	**4,665,699**	**4,448,365**	**1,376,896**	**12,142,845**	**1,282,158**	**2,534,739**	**1,282,218**	**2,536,730**
Under $1,000	145,366	−76,309	99,804	93,789	29,031	−103,882	10,263	36,928	227,414	212,688	—	—	—	—	38,341	1,518
$1,000 under $2,000	136,112	203,765	119,412	177,779	30,308	46,938	23,709	38,440	249,267	239,024	54,950	18,956	38,330	1,298		
$2,000 under $3,000	105,139	268,192	94,597	243,071	21,501	57,379	17,191	60,791	175,566	166,909						
$3,000 under $4,000	124,914	437,392	99,876	326,381	36,285	128,558	21,556	64,398	266,397	244,539	85,525	77,106	65,571	8,514	65,571	8,514
$4,000 under $5,000	97,433	441,215	90,009	380,363	34,207	155,286	30,507	132,805	202,360	192,572	82,664	131,996	66,413	16,879	66,413	16,879
$5,000 under $6,000	110,576	609,086	93,562	510,514	35,214	194,283	25,032	138,330	241,251	220,985	102,266	243,516	86,051	31,391	86,051	31,391
$6,000 under $7,000	82,474	535,651	65,506	415,261	33,022	214,040	23,987	139,439	208,061	184,148	78,117	230,370	68,665	31,907	68,665	31,907
$7,000 under $8,000	73,831	556,213	60,614	436,455	35,337	265,482	26,527	193,240	194,131	172,501	71,782	279,654	68,415	41,888	68,415	41,888
$8,000 under $9,000	69,891	598,892	57,655	497,524	33,930	292,954	27,270	248,511	170,185	154,166	67,112	323,919	65,976	50,471	65,976	50,471
$9,000 under $10,000	67,097	635,533	55,591	533,741	37,373	355,757	32,252	312,848	171,136	160,814	67,097	379,665	66,298	60,405	66,298	60,405
$10,000 under $11,000	68,641	721,257	63,525	658,263	46,455	489,787	43,995	454,629	209,413	200,649	67,842	421,028	66,862	67,102	66,862	67,102
$11,000 under $12,000	57,593	661,859	53,466	580,849	37,668	432,857	33,541	384,316	171,764	165,113	55,995	391,201	54,103	63,164	54,103	63,164
$12,000 under $13,000	65,123	816,666	60,116	718,181	48,834	611,898	45,735	539,183	172,701	168,576	65,123	530,384	63,494	89,007	63,494	89,007
$13,000 under $14,000	67,693	915,571	63,856	847,083	52,820	715,351	50,582	669,786	217,853	211,767	67,686	560,176	65,289	94,595	65,296	94,619
$14,000 under $15,000	58,589	850,106	55,532	758,280	45,368	657,802	43,369	592,001	189,856	185,051	57,479	540,436	56,367	92,273	56,367	92,273
$15,000 under $20,000	222,143	3,819,865	211,508	3,464,865	189,907	3,281,335	181,287	2,893,670	763,072	753,372	222,143	2,534,361	219,435	453,346	219,435	453,408
$20,000 under $25,000	112,115	2,481,463	105,767	2,166,213	104,943	2,323,026	99,910	2,048,249	414,669	408,000	112,115	1,759,625	112,105	343,725	112,105	343,725
$25,000 under $30,000	48,716	1,325,848	46,348	1,171,930	46,764	1,271,203	45,047	1,146,534	168,435	167,697	48,716	980,702	48,606	209,178	48,606	209,180
$30,000 under $50,000	52,177	1,865,430	42,375	1,244,223	46,281	1,647,263	39,014	1,137,211	183,951	176,958	52,177	1,430,228	52,123	355,145	52,163	355,298
$50,000 under $100,000	14,523	972,626	11,251	508,328	12,938	868,060	10,426	474,916	54,310	50,246	14,515	795,579	14,484	275,155	14,465	275,222
$100,000 under $200,000	2,970	390,083	2,329	174,728	2,709	357,051	2,214	167,493	11,520	10,514	2,962	324,414	2,962	142,419	2,963	143,351
$200,000 under $500,000	548	152,512	445	49,017	481	132,811	411	47,650	2,080	1,814	546	127,242	545	67,547	545	67,763
$500,000 under $1,000,000	61	39,613	46	7,904	54	35,048	45	7,754	214	185	60	31,738	60	19,375	60	19,453
$1,000,000 or more	24	38,402	18	2,786	19	30,343	15	2,732	93	77	24	30,549	24	19,955	24	20,192
All returns, summary:																
Under $5,000	608,964	1,274,256	503,698	1,231,384	151,332	284,279	103,226	333,361	1,121,004	1,055,732	223,139	228,058	170,314	26,691	170,325	26,911
$5,000 under $10,000	403,869	2,935,376	332,928	2,393,495	174,876	1,322,517	135,068	1,032,369	984,764	892,614	386,374	1,457,124	355,405	216,063	355,405	216,061
$10,000 under $15,000	317,639	3,965,469	296,495	3,562,655	231,145	2,907,695	217,222	2,619,914	961,587	931,156	314,125	2,443,225	306,115	406,140	306,122	406,165
$15,000 or more	453,277	11,085,841	420,087	8,789,994	404,096	9,946,141	378,369	8,026,210	1,598,344	1,568,863	453,258	8,014,436	450,324	1,885,847	450,366	1,887,592
Montana																
Total	**297,349**	**2,979,495**	**251,908**	**2,296,444**	**159,471**	**2,283,359**	**134,569**	**1,743,160**	**761,966**	**720,422**	**223,417**	**1,869,825**	**205,625**	**359,853**	**205,638**	**360,375**
Under $1,000	31,066	−36,835	24,339	22,669	4,916	−43,144	992	5,493	46,560	44,412	—	—	—	—	8,951	389
$1,000 under $2,000	19,432	28,500	17,010	23,713	2,893	4,352	2,478	3,851	33,215	31,355						
$2,000 under $3,000	25,774	64,958	21,049	49,872	3,150	7,736	2,190	4,197	38,668	33,678	12,872	4,629	8,944	309		
$3,000 under $4,000	15,875	55,271	9,758	32,930	5,048	18,117	3,409	10,467	32,631	27,108	10,541	9,335	8,040	956	8,040	956
$4,000 under $5,000	17,064	77,272	13,873	58,054	5,761	26,370	3,823	16,294	35,976	30,498	13,841	23,391	11,079	2,976	11,079	2,976
$5,000 under $6,000	15,988	87,151	14,095	80,044	6,589	35,909	5,329	34,003	33,853	30,338	15,415	34,291	12,139	4,555	12,139	4,555
$6,000 under $7,000	12,861	83,775	11,662	68,477	6,894	45,350	6,452	36,288	28,847	27,982	12,053	39,179	10,283	5,066	10,283	5,066
$7,000 under $8,000	14,038	106,106	13,087	99,189	7,901	59,883	7,589	55,692	38,768	36,010	13,956	51,080	12,748	7,162	12,748	7,162
$8,000 under $9,000	11,470	98,066	9,700	71,207	6,788	58,053	5,725	42,065	26,417	24,661	11,439	56,108	11,267	8,850	11,267	8,850
$9,000 under $10,000	15,034	143,508	13,176	113,002	9,388	89,377	8,353	64,987	42,906	39,291	14,926	81,371	14,561	12,456	14,561	12,456
$10,000 under $11,000	12,199	128,872	10,807	111,158	7,901	83,232	6,589	66,376	37,548	36,792	12,198	73,370	12,015	11,541	12,015	11,541
$11,000 under $12,000	7,309	83,600	5,899	63,860	5,059	57,964	4,325	44,895	21,356	19,875	6,991	45,705	6,653	7,292	6,653	7,292
$12,000 under $13,000	10,410	130,316	10,035	119,738	8,240	103,104	7,865	94,667	32,453	32,033	10,410	80,163	10,257	12,929	10,257	12,929
$13,000 under $14,000	10,074	134,906	9,575	125,938	8,255	110,369	7,790	102,380	30,114	29,518	10,074	85,175	10,010	14,337	10,010	14,337
$14,000 under $15,000	12,206	177,308	10,709	145,420	10,382	150,874	9,516	127,690	42,814	42,103	12,206	111,667	12,143	18,333	12,143	18,333
$15,000 under $20,000	33,088	574,844	29,591	479,517	29,004	506,165	25,957	428,033	117,751	115,317	33,088	381,144	32,481	64,999	32,482	65,029
$20,000 under $25,000	15,899	349,434	14,125	292,154	15,309	336,608	13,670	283,554	57,320	56,425	15,899	248,732	15,868	47,098	15,868	47,098
$25,000 under $30,000	7,194	195,199	6,258	136,911	6,531	177,670	5,727	129,497	27,722	27,607	7,175	144,717	6,894	28,416	6,894	28,416
$30,000 under $50,000	7,502	275,688	5,389	139,220	6,836	252,206	5,110	133,246	26,242	24,884	7,480	217,521	7,410	49,835	7,412	49,925
$50,000 under $100,000	2,514	166,298	1,533	50,627	2,304	152,781	1,453	47,034	9,455	9,077	2,504	136,493	2,488	42,173	2,488	42,288
$100,000 under $200,000	308	39,630	209	10,675	280	35,805	199	10,568	1,180	1,102	306	33,137	302	13,581	304	13,727
$200,000 under $500,000	38	9,804	26	1,829	37	9,577	25	1,743	148	138	37	6,473	37	4,430	38	4,462
$500,000 under $1,000,000	3	2,145	3	140	5	5,001	3	140	11	11	3	1,696	3	968	3	997
$1,000,000 or more	3	3,679							10	7	3	2,448	3	1,591	3	1,591
All returns, summary:																
Under $5,000	109,211	189,165	86,029	187,338	21,768	13,430	12,892	40,301	187,051	167,251	37,254	37,356	28,063	4,241	28,070	4,321
$5,000 under $10,000	69,391	518,605	61,720	431,920	37,560	288,372	33,448	233,035	170,791	158,282	67,789	262,029	60,998	38,090	60,998	38,090
$10,000 under $15,000	52,198	655,002	47,025	566,115	39,837	505,543	36,085	436,008	164,285	160,321	51,879	396,081	51,078	84,433	51,078	84,433
$15,000 or more	66,549	1,616,721	57,134	1,111,072	60,306	1,476,013	52,144	1,033,815	239,839	234,568	66,495	1,174,362	65,486	253,091	65,492	253,533

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total	**614,764**	**6,645,554**	**507,361**	**4,831,205**	**344,617**	**5,208,227**	**284,028**	**3,779,958**	**1,561,322**	**1,461,830**	**496,512**	**4,307,120**	**454,930**	**865,911**	**454,963**	**866,850**
Under $1,000	41,847	−116,916	29,244	38,447	8,214	−91,696	3,807	16,410	76,164	74,038	—	—	—	—	11,601	853
$1,000 under $2,000	38,468	59,446	31,088	48,138	11,344	24,253	9,005	26,319	46,513	44,715	21,595	7,949	32,625	3,055		
$2,000 under $3,000	45,247	111,016	36,483	94,654					70,322	63,929					21,032	2,562
$3,000 under $4,000	33,857	115,332	28,909	90,482	9,721	33,701	12,871	44,990	67,843	61,054	26,331	23,047				
$4,000 under $5,000	38,495	173,976	32,680	129,050	9,384	42,786			69,797	60,994	33,884	60,716	27,159	8,176	27,159	8,176
$5,000 under $6,000	42,295	228,098	32,353	164,121	12,958	71,581	10,318	53,850	70,113	61,319	41,897	103,881	39,263	14,339	39,263	14,339
$6,000 under $7,000	31,300	203,528	23,908	145,259	15,205	97,856	9,212	50,750	74,428	61,043	31,300	88,650	24,364	11,538	24,364	11,538
$7,000 under $8,000	25,030	188,403	18,986	131,318	13,041	98,842	6,998	44,223	55,577	46,784	23,631	94,274	22,518	13,662	22,518	13,662
$8,000 under $9,000	29,600	250,448	26,916	218,448	20,808	176,505	18,522	148,447	77,293	73,696	29,600	128,643	28,160	19,528	28,160	19,528
$9,000 under $10,000	26,196	248,034	22,850	208,481	13,395	124,804	11,657	104,514	67,204	65,003	26,196	141,395	25,812	22,906	25,812	22,906
$10,000 under $11,000	20,622	215,869	18,855	181,165	15,225	159,314	13,764	136,107	55,926	52,264	20,622	130,833	19,187	19,871	19,187	19,871
$11,000 under $12,000	25,946	300,987	22,100	232,294	23,381	270,984	20,264	212,637	86,948	84,601	25,944	178,092	24,266	26,667	24,266	26,667
$12,000 under $13,000	24,845	312,024	20,038	223,571	20,903	262,525	17,128	187,999	81,182	76,630	24,845	191,667	24,080	29,856	24,080	29,856
$13,000 under $14,000	18,234	246,663	15,744	215,250	13,872	188,163	12,836	176,221	61,676	57,848	18,234	150,083	17,505	24,496	17,505	24,496
$14,000 under $15,000	19,415	281,975	16,205	229,402	13,921	202,301	11,459	161,415	59,231	55,579	19,395	180,424	19,012	31,363	19,032	31,372
$15,000 under $20,000	71,179	1,215,427	63,843	1,004,663	66,628	1,140,637	61,252	965,247	245,241	237,444	71,177	816,500	70,083	140,327	70,083	140,327
$20,000 under $25,000	39,672	881,414	36,027	703,826	38,859	863,480	35,554	703,383	144,348	140,701	39,672	636,036	39,172	119,374	39,173	119,380
$25,000 under $30,000	18,120	492,237	15,796	318,735	16,923	458,643	14,900	312,263	68,592	66,797	17,802	356,083	17,496	69,159	17,496	69,159
$30,000 under $50,000	16,786	604,888	10,314	216,364	13,562	484,601	9,603	206,023	53,364	49,268	16,786	488,647	16,654	116,855	16,654	116,855
$50,000 under $100,000	6,248	406,329	4,008	160,686	6,003	389,601	3,903	156,799	24,462	23,165	6,248	340,127	6,241	106,398	6,244	106,595
$100,000 under $200,000	1,159	151,108	850	58,343	1,085	140,193	822	55,273	4,383	4,110	1,150	127,707	1,149	53,909	1,150	54,099
$200,000 under $500,000	178	49,922	143	15,550	162	45,329	132	14,130	625	547	178	42,129	178	21,635	178	21,716
$500,000 under $1,000,000	17	11,124	13	2,360	15	9,622	13	2,360	59	56	17	8,993	17	5,328	17	5,434
$1,000,000 or more	8	14,222	8	598	8	14,222	8	598	30	25	8	11,244	8	7,469	8	7,659
All returns, summary:																
Under $5,000	197,914	342,855	158,404	400,770	38,663	9,024	25,683	87,719	330,639	304,730	81,810	91,712	59,784	11,230	59,792	11,391
$5,000 under $10,000	154,421	1,118,511	125,013	867,627	75,407	569,587	56,707	401,783	344,615	307,845	152,624	556,844	140,118	81,972	140,118	81,972
$10,000 under $15,000	109,062	1,357,517	92,942	1,081,681	87,302	1,083,286	75,451	874,379	344,964	327,142	109,040	831,100	104,030	132,252	104,050	132,260
$15,000 or more	153,367	3,826,673	131,002	2,481,124	143,245	3,546,328	126,187	2,416,076	541,104	522,113	153,038	2,827,466	150,998	640,453	151,003	641,223
Nevada																
Total	**272,992**	**3,085,793**	**253,115**	**2,705,597**	**131,557**	**2,190,391**	**122,261**	**1,891,605**	**659,013**	**636,733**	**218,163**	**1,971,951**	**205,858**	**421,976**	**205,879**	**423,070**
Under $1,000	20,838	−27,638	17,464	22,727	2,915	−20,961	2,425	7,082	32,819	31,991	—	—	—	—	4,004	252
$1,000 under $2,000	18,337	28,038	16,718	27,697	2,560	4,596	4,598	17,039	22,572	21,815	6,167	2,034	3,993	145		
$2,000 under $3,000	14,783	37,239	13,946	36,553					25,228	24,091					11,327	1,479
$3,000 under $4,000	15,538	54,443	14,085	51,996	2,340	8,885			24,131	22,349	12,977	12,953	11,327	1,479		
$4,000 under $5,000	16,034	72,468	14,271	63,374	3,517	15,348	2,517	10,099	27,763	26,232	13,979	26,443	13,229	3,612	13,229	3,612
$5,000 under $6,000	16,749	93,683	15,858	86,932	5,508	31,210	4,662	25,283	37,501	35,207	16,489	36,575	11,500	4,510	11,500	4,510
$6,000 under $7,000	12,524	81,518	12,240	81,416	5,682	37,402	5,482	36,706	25,925	23,127	12,342	37,912	10,436	5,214	10,438	5,225
$7,000 under $8,000	17,239	129,514	16,121	121,304	4,616	34,581	3,923	28,606	40,508	39,321	16,347	66,357	16,273	9,818	16,273	9,818
$8,000 under $9,000	9,747	81,985	8,888	74,258	4,121	35,361	4,031	33,700	20,647	20,468	9,583	46,355	9,544	7,341	9,544	7,341
$9,000 under $10,000	11,456	108,882	11,232	103,789	7,738	73,630	7,514	69,697	33,474	33,339	11,427	56,733	11,259	8,574	11,259	8,574
$10,000 under $11,000	11,902	124,731	11,641	123,950	4,893	51,472	4,751	50,691	24,819	24,375	11,595	77,778	11,515	13,378	11,515	13,378
$11,000 under $12,000	9,380	107,786	8,535	96,311	6,456	74,262	5,651	63,193	25,891	24,886	9,081	62,572	9,042	10,437	9,042	10,437
$12,000 under $13,000	8,347	104,122	8,158	97,883	6,172	77,132	6,023	71,186	24,488	24,151	8,346	62,308	8,339	10,476	8,339	10,476
$13,000 under $14,000	11,331	152,487	11,249	147,482	8,311	111,930	8,231	107,439	36,171	35,575	11,289	89,357	11,249	15,256	11,249	15,256
$14,000 under $15,000	7,818	114,155	7,493	109,780	5,673	82,797	5,490	81,635	20,514	18,974	7,818	76,060	7,818	13,854	7,818	13,854
$15,000 under $20,000	30,556	527,072	28,313	477,069	24,799	430,269	23,323	394,073	95,128	92,720	30,382	350,205	30,214	63,339	30,214	63,339
$20,000 under $25,000	19,377	429,264	18,860	400,049	17,456	386,951	16,939	360,574	67,279	66,231	19,377	306,588	19,341	60,589	19,341	60,589
$25,000 under $30,000	9,747	264,150	8,887	227,700	8,913	242,028	8,374	216,070	33,989	33,228	9,716	194,486	9,554	41,790	9,554	41,790
$30,000 under $50,000	8,243	308,342	6,924	223,945	7,272	270,076	6,321	202,577	29,147	28,300	8,230	240,392	8,218	60,452	8,221	60,538
$50,000 under $100,000	2,325	152,058	1,698	83,928	2,000	130,678	1,535	75,183	8,528	8,068	2,307	120,162	2,299	40,407	2,301	40,553
$100,000 under $200,000	557	73,498	424	33,833	487	64,102	380	29,783	1,972	1,628	549	58,381	549	24,714	549	24,884
$200,000 under $500,000	140	40,594	95	10,710	107	30,905	79	9,116	444	392	138	33,208	136	17,582	138	17,762
$500,000 under $1,000,000	13	8,278	8	1,408	11	7,247	7	1,326	45	41	13	7,017	13	3,936	13	4,016
$1,000,000 or more	11	19,124	7	1,503	6	10,490	5	367	30	24	11	8,075	10	4,973	11	5,287
All returns, summary:																
Under $5,000	85,530	184,550	76,484	202,347	11,336	7,869	9,540	34,221	132,513	126,478	33,123	41,431	28,549	5,237	28,560	5,344
$5,000 under $10,000	67,715	495,582	64,339	467,699	27,865	212,184	25,612	194,193	158,055	151,462	66,188	243,931	59,012	35,558	59,014	35,568
$10,000 under $15,000	48,778	603,280	47,076	575,405	31,505	397,593	30,146	374,144	131,883	127,961	48,129	368,075	47,963	63,401	47,963	63,401
$15,000 or more	70,969	1,822,380	65,216	1,460,145	61,051	1,572,746	56,963	1,289,048	236,562	230,832	70,723	1,318,513	70,334	317,780	70,342	318,757

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
Total	**338,499**	**3,529,250**	**302,489**	**2,948,963**	**182,511**	**2,705,806**	**165,484**	**2,309,916**	**868,785**	**825,005**	**269,168**	**2,188,258**	**257,461**	**436,102**	**257,466**	**436,409**
Under $1,000	27,905	263	24,100	17,984	3,553	−9,408	1,005	4,308	38,209	37,058	—	—	—	—	[	
$1,000 under $2,000	21,345	31,876	18,209	27,218	1,403	2,258	985	1,848	26,374	25,446	—	—	—	—	5,621	149
$2,000 under $3,000	19,453	46,748	18,218	40,974	1,094	2,719	[4,763	15,396	[24,456	21,945	9,089	2,630	5,620	148	]	
$3,000 under $4,000	18,183	63,901	15,287	51,692	4,438	15,965	]		31,838	29,283	13,896	14,960	12,564	1,747	12,564	1,747
$4,000 under $5,000	17,628	78,335	11,510	48,516	5,972	25,590	5,212	20,196	36,043	27,940	14,818	22,706	13,982	2,892	13,982	2,892
$5,000 under $6,000	18,446	99,993	14,925	79,647	5,400	29,328	3,730	22,202	40,798	37,471	16,773	38,540	14,114	5,317	14,114	5,317
$6,000 under $7,000	15,853	103,395	13,399	84,902	6,387	41,749	4,624	28,996	34,929	31,662	15,129	47,626	13,543	6,551	13,543	6,551
$7,000 under $8,000	20,945	158,966	18,600	137,619	12,238	92,345	11,035	80,951	53,077	50,343	20,876	80,869	19,507	11,810	19,507	11,810
$8,000 under $9,000	22,598	190,418	20,960	149,330	8,238	68,935	7,765	61,232	48,013	43,231	22,564	113,762	22,462	18,783	22,462	18,783
$9,000 under $10,000	12,942	122,462	12,164	104,987	9,459	89,874	8,914	79,131	37,995	35,991	12,902	67,859	12,782	10,279	12,782	10,279
$10,000 under $11,000	18,191	191,768	17,283	161,787	11,844	124,769	10,936	107,485	52,133	48,268	18,157	112,745	18,103	18,402	18,103	18,402
$11,000 under $12,000	14,091	162,684	13,878	156,352	10,799	125,118	10,615	119,329	42,760	41,751	14,091	99,096	14,005	16,359	14,005	16,359
$12,000 under $13,000	12,716	159,339	12,169	142,260	10,864	136,149	10,346	121,415	42,407	41,769	12,676	97,431	12,676	15,982	12,676	15,982
$13,000 under $14,000	11,318	153,027	10,797	127,965	10,302	139,274	9,821	119,383	38,556	37,580	11,318	93,831	11,284	15,438	11,284	15,438
$14,000 under $15,000	11,022	160,829	10,022	146,227	10,294	150,187	9,363	136,289	43,826	42,861	11,022	97,775	10,981	15,821	10,981	15,821
$15,000 under $20,000	39,974	697,018	38,295	635,522	36,679	640,257	35,590	594,748	144,599	142,625	39,972	461,614	39,972	82,744	39,972	82,744
$20,000 under $25,000	17,399	383,676	16,512	337,966	15,954	351,980	15,096	311,321	62,999	62,055	17,399	271,944	17,399	53,459	17,399	53,459
$25,000 under $30,000	7,905	212,474	7,455	193,036	7,815	210,153	7,365	190,663	29,524	29,391	7,905	157,540	7,895	32,696	7,895	32,696
$30,000 under $50,000	7,647	280,495	6,392	185,965	7,142	260,839	6,199	182,046	29,162	28,061	7,643	219,066	7,641	55,703	7,645	55,709
$50,000 under $100,000	2,513	163,522	1,955	89,488	2,248	147,240	1,782	85,415	9,532	8,887	2,513	132,312	2,506	45,647	2,506	45,687
$100,000 under $200,000	356	45,369	304	23,750	331	42,022	291	22,671	[1,335	1,210	356	38,506	356	16,675	356	16,765
$200,000 under $500,000	60	16,261	49	5,560	[				189	154	60	12,676	60	6,722	60	6,859
$500,000 under $1,000,000	] 9	6,431	6	216	[57	18,463	47	4,893	[ ] 31	23	9	4,770	9	2,927	9	2,960
$1,000,000 or more																
All returns, summary:																
Under $5,000	104,514	221,123	87,324	186,383	16,460	37,124	11,965	41,747	156,920	141,672	37,803	40,296	32,166	4,787	32,167	4,788
$5,000 under $10,000	90,784	675,234	60,048	556,485	41,722	322,231	36,068	272,511	214,812	198,698	88,244	348,656	82,408	52,740	82,408	52,740
$10,000 under $15,000	67,338	827,648	64,149	734,590	54,103	675,497	51,081	603,900	219,682	212,229	67,264	500,878	67,049	82,002	67,049	82,002
$15,000 or more	75,863	1,805,245	70,968	1,471,503	70,226	1,670,954	66,370	1,391,757	277,371	272,406	75,857	1,298,428	75,838	296,574	75,842	296,879
New Jersey																
Total	**2,918,856**	**37,754,440**	**2,637,067**	**32,516,681**	**1,514,930**	**28,411,424**	**1,381,864**	**24,621,804**	**7,479,394**	**7,100,532**	**2,370,182**	**24,468,818**	**2,239,091**	**5,378,112**	**2,239,177**	**5,381,394**
Under $1,000	191,026	5,867	158,153	128,408	15,950	−72,724	7,219	18,865	239,567	223,049	—	—	[ ]		[59	636
$1,000 under $2,000	165,033	245,417	157,550	225,646	5,778	8,116	]		[202,028	189,279	]		47,591	1,931	—	—
$2,000 under $3,000	174,865	436,847	158,230	386,254	28,848	73,198	27,548	61,454	294,631	272,320	86,970	28,473	[ ]		47,584	1,931
$3,000 under $4,000	150,171	519,799	124,426	411,068	41,797	143,110	37,451	113,851	313,191	271,984	94,568	86,958	83,096	9,693	83,096	9,693
$4,000 under $5,000	121,982	544,553	94,009	382,090	25,030	111,319	17,060	62,370	238,052	199,352	101,897	171,205	85,423	21,095	85,423	21,095
$5,000 under $6,000	128,852	705,784	109,510	559,196	41,371	227,247	31,417	150,622	287,003	252,853	115,792	271,037	88,677	34,642	88,677	34,642
$6,000 under $7,000	142,840	922,628	120,340	736,888	34,439	219,106	23,095	143,046	273,153	244,694	138,546	459,610	124,772	68,665	124,772	68,665
$7,000 under $8,000	127,365	947,812	117,106	861,635	49,792	371,941	44,936	327,963	261,131	245,400	126,595	502,391	118,640	77,388	118,640	77,388
$8,000 under $9,000	135,613	1,147,819	113,530	901,512	57,161	482,514	46,315	345,330	321,073	285,784	130,417	604,514	123,583	97,523	123,583	97,523
$9,000 under $10,000	107,368	1,019,768	95,414	894,771	51,659	494,078	40,808	386,765	325,291	309,253	106,948	516,408	106,141	81,306	106,141	81,306
$10,000 under $11,000	111,295	1,166,975	103,770	1,040,968	53,278	563,208	48,150	487,953	281,952	272,545	110,496	695,206	107,789	117,563	107,789	117,563
$11,000 under $12,000	115,104	1,321,014	106,235	1,147,234	66,520	762,882	60,926	641,403	323,755	308,754	113,686	798,776	113,377	135,629	113,377	135,629
$12,000 under $13,000	95,226	1,195,520	87,067	1,059,793	60,662	763,351	55,469	679,746	265,320	258,359	94,427	741,471	93,400	127,030	93,400	127,030
$13,000 under $14,000	96,290	1,297,979	89,098	1,159,827	57,910	782,341	54,792	727,956	256,601	248,084	95,232	829,480	94,973	147,916	94,973	147,916
$14,000 under $15,000	93,646	1,359,197	84,275	1,185,241	73,953	1,072,693	67,826	946,000	299,901	288,715	93,646	852,902	92,588	149,113	92,588	149,113
$15,000 under $20,000	402,652	6,998,205	390,192	6,550,576	340,733	5,940,133	332,515	5,608,100	1,312,265	1,286,422	401,869	4,622,708	400,698	854,717	400,702	854,810
$20,000 under $25,000	239,428	5,349,213	228,095	4,876,211	209,429	4,687,798	201,393	4,343,828	822,485	807,166	239,142	3,782,737	238,903	763,393	238,903	763,447
$25,000 under $30,000	134,106	3,658,137	130,192	3,350,664	128,249	3,499,090	125,636	3,251,675	471,471	462,476	134,103	2,653,470	133,766	567,309	133,766	567,309
$30,000 under $50,000	140,700	5,162,081	131,019	4,282,429	129,279	4,764,983	121,994	4,024,911	511,729	505,259	140,649	3,841,588	140,515	957,079	140,529	957,329
$50,000 under $100,000	37,684	2,449,131	32,425	1,690,038	35,908	2,331,126	31,108	1,638,573	149,110	143,147	37,594	1,939,639	37,566	658,721	37,576	658,987
$100,000 under $200,000	6,265	823,318	5,327	504,181	5,984	780,902	5,162	488,524	24,812	23,203	6,285	680,624	6,279	296,529	6,280	296,938
$200,000 under $500,000	1,186	333,055	992	156,028	1,084	304,773	941	151,352	4,418	4,038	1,183	272,817	1,177	139,569	1,182	140,283
$500,000 under $1,000,000	98	64,722	84	18,220	89	59,045	81	16,779	329	290	96	51,571	96	29,478	96	29,614
$1,000,000 or more	41	79,599	28	7,803	27	41,184	22	6,738	126	106	41	65,232	41	41,823	41	42,547
All returns, summary:																
Under $5,000	803,077	1,752,483	692,368	1,533,466	117,403	263,018	89,278	256,539	1,287,469	1,155,984	283,435	286,637	216,110	32,719	216,162	33,354
$5,000 under $10,000	642,038	4,743,811	555,900	3,954,002	234,422	1,794,886	186,571	1,353,726	1,467,651	1,337,984	618,298	2,353,960	561,813	359,523	561,813	359,523
$10,000 under $15,000	511,561	6,340,686	470,445	5,593,063	312,323	3,944,476	287,163	3,483,059	1,427,529	1,374,457	507,487	3,917,834	502,127	677,251	502,127	677,251
$15,000 or more	962,180	24,917,461	918,354	21,436,150	850,782	22,409,044	818,852	18,528,478	3,296,745	3,232,107	960,962	17,910,385	959,041	4,308,617	959,075	4,311,266

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	**419,365**	**4,032,513**	**383,210**	**3,448,299**	**219,267**	**3,113,364**	**195,938**	**2,636,548**	**1,080,066**	**1,040,003**	**301,950**	**2,450,749**	**280,530**	**482,801**	**280,576**	**483,852**
Under $1,000	48,228	−32,785	43,140	32,347	8,098	−43,273	4,382	8,124	69,590	64,935	—	—	—	—	9,152	437
$1,000 under $2,000	39,112	57,102	37,290	55,846	5,138	7,924	4,432	9,577	60,839	59,717	—	—	—	—		
$2,000 under $3,000	27,642	69,340	25,318	62,600	2,760	7,116	2,345	5,606	37,774	35,163	12,504	4,633	9,130	332		
$3,000 under $4,000	22,957	79,199	20,116	72,469	7,405	25,962	4,956	18,117	52,903	50,265	15,133	14,302	12,631	1,608	12,633	1,609
$4,000 under $5,000	22,013	99,832	19,912	90,534	7,225	32,923	6,400	29,764	44,884	43,663	18,031	31,581	13,959	3,897	13,959	3,897
$5,000 under $6,000	22,740	126,526	19,812	110,035	7,042	39,541	6,425	36,140	48,020	43,268	22,346	50,990	17,437	6,575	17,437	6,575
$6,000 under $7,000	19,444	126,112	18,459	122,932	9,016	58,642	8,782	59,883	54,912	54,228	16,906	53,429	15,209	7,143	15,209	7,143
$7,000 under $8,000	23,187	173,637	21,121	152,264	13,224	99,768	11,747	86,144	57,320	53,351	23,100	84,578	21,525	11,336	21,525	11,336
$8,000 under $9,000	20,164	172,322	18,718	161,399	12,140	103,706	10,853	92,860	55,973	55,126	20,095	91,518	19,057	14,101	19,057	14,101
$9,000 under $10,000	15,911	150,042	15,485	144,088	12,330	116,069	12,017	110,935	48,196	46,369	15,911	79,563	15,686	12,097	15,686	12,097
$10,000 under $11,000	13,273	139,061	11,618	118,476	9,239	97,086	8,253	83,916	42,620	39,257	13,273	76,748	12,973	11,992	12,973	11,992
$11,000 under $12,000	17,300	199,219	16,156	181,689	12,033	138,176	11,043	128,409	52,944	51,881	17,298	116,684	16,931	18,786	16,933	18,803
$12,000 under $13,000	13,778	172,437	12,694	155,499	11,466	143,061	10,794	133,404	46,504	45,965	13,749	102,597	13,350	16,494	13,350	16,494
$13,000 under $14,000	13,591	183,286	12,818	157,658	9,894	133,288	9,449	113,005	42,115	40,842	13,591	111,842	13,381	18,805	13,381	18,805
$14,000 under $15,000	13,618	197,292	13,055	180,911	11,838	171,200	11,315	155,465	48,367	48,309	13,618	120,925	13,511	20,364	13,511	20,364
$15,000 under $20,000	41,439	717,815	37,315	624,842	37,918	658,126	34,060	571,757	152,965	148,227	41,439	467,884	40,904	81,006	40,911	81,047
$20,000 under $25,000	19,141	429,762	17,723	372,117	17,688	397,805	16,700	354,966	68,474	66,421	19,139	301,752	19,107	57,835	19,109	57,866
$25,000 under $30,000	10,929	300,654	10,281	259,983	10,604	291,750	10,118	256,579	42,082	41,672	10,929	215,834	10,888	45,527	10,888	45,527
$30,000 under $50,000	11,837	419,381	9,976	295,942	11,405	404,591	9,761	290,885	42,294	40,871	11,836	321,877	11,803	77,711	11,803	77,730
$50,000 under $100,000	2,577	165,117	1,854	75,272	2,364	150,508	1,777	72,752	9,614	8,948	2,570	132,216	2,568	42,620	2,577	42,824
$100,000 under $200,000	387	49,893	293	16,902	352	44,981	276	15,829	1,338	1,227	385	41,211	384	17,601	385	17,728
$200,000 under $500,000	82	22,273	44	3,517	74	19,961	41	3,454	293	248	82	19,179	81	9,789	82	9,860
$500,000 under $1,000,000	11	6,791	8	369	10	6,248	8	369	34	29	11	5,433	11	3,189	11	3,458
$1,000,000 or more	4	8,205	4	608	4	8,205	4	608	11	11	4	5,973	4	3,993	4	4,159
All returns, summary:																
Under $5,000	159,952	272,688	145,776	313,797	30,626	30,652	22,515	71,188	265,990	253,743	45,668	50,516	35,720	5,837	35,744	5,943
$5,000 under $10,000	101,446	748,638	93,595	690,718	53,752	417,726	49,824	385,962	264,421	252,342	98,358	380,078	88,914	51,252	88,914	51,252
$10,000 under $15,000	71,560	891,295	66,341	794,234	54,470	682,811	50,854	614,199	232,550	226,264	71,529	528,796	70,146	86,440	70,148	86,457
$15,000 or more	86,407	2,119,890	77,498	1,649,552	80,419	1,982,176	72,745	1,567,199	317,105	307,654	86,395	1,511,358	85,750	339,270	85,770	340,199
New York																
Total	**6,875,422**	**87,314,618**	**6,182,703**	**73,338,656**	**3,401,031**	**61,439,564**	**3,101,334**	**52,059,830**	**17,560,139**	**16,557,324**	**5,716,061**	**53,702,879**	**5,397,289**	**11,537,610**	**5,397,795**	**11,556,653**
Under $1,000	349,972	−308,745	287,038	241,325	42,301	−332,314	20,188	81,476	505,865	473,280	—	—	—	—	137	1,310
$1,000 under $2,000	363,498	552,450	332,979	487,006	34,535	54,384	27,391	39,702	506,339	483,345	167,553	56,941	104,262	3,736	104,262	3,736
$2,000 under $3,000	399,771	986,376	354,842	848,228	47,554	118,350	40,064	113,017	614,599	548,975						
$3,000 under $4,000	319,259	1,120,671	238,103	812,269	64,822	230,149	40,204	138,317	583,364	503,653	223,687	213,610	179,776	24,152	179,779	24,168
$4,000 under $5,000	367,326	1,660,412	295,625	1,298,646	106,387	480,042	84,621	371,535	747,205	652,206	308,667	500,446	247,798	62,661	247,798	62,681
$5,000 under $6,000	358,698	1,951,022	309,115	1,555,788	110,766	609,002	95,788	472,238	754,168	680,641	337,210	746,830	258,400	95,638	258,440	95,757
$6,000 under $7,000	340,295	2,209,354	293,778	1,837,022	119,313	780,446	95,192	600,908	777,829	697,368	328,467	1,009,354	295,591	138,170	295,591	138,170
$7,000 under $8,000	325,272	2,435,447	286,081	2,052,781	102,098	763,970	83,266	568,662	700,177	630,727	317,838	1,287,696	309,665	198,281	309,665	198,281
$8,000 under $9,000	361,416	3,078,438	325,640	2,589,099	150,081	1,271,945	133,253	1,009,466	881,708	809,846	356,992	1,686,386	347,120	270,023	347,147	270,107
$9,000 under $10,000	318,141	3,025,923	285,356	2,578,033	133,632	1,276,125	111,156	1,005,681	753,535	681,691	314,907	1,779,653	311,473	295,130	311,480	295,134
$10,000 under $11,000	300,158	3,154,725	276,954	2,803,220	140,965	1,484,754	126,909	1,274,219	802,731	763,448	297,595	1,832,503	294,219	308,218	294,219	308,218
$11,000 under $12,000	275,868	3,173,010	257,746	2,860,931	144,295	1,658,706	134,402	1,472,185	737,524	700,935	273,594	1,915,678	270,529	328,241	270,536	328,261
$12,000 under $13,000	243,204	3,045,212	225,942	2,646,819	138,652	1,735,578	129,625	1,498,980	672,321	649,557	242,591	1,871,607	241,183	326,558	241,183	326,716
$13,000 under $14,000	234,648	3,172,653	226,040	2,861,848	148,203	2,003,071	143,412	1,784,513	644,139	630,196	234,641	2,017,546	233,173	358,148	233,173	358,174
$14,000 under $15,000	225,209	3,265,865	210,617	2,897,108	148,166	2,148,697	139,296	1,968,624	669,021	646,083	224,403	2,016,554	223,117	360,968	223,117	360,968
$15,000 under $20,000	902,256	15,645,641	862,417	14,197,428	711,333	12,382,863	686,638	11,371,991	3,001,950	2,927,871	899,869	9,973,054	894,147	1,838,275	894,174	1,838,435
$20,000 under $25,000	524,652	11,665,047	508,076	10,780,749	449,256	9,991,173	437,959	9,386,873	1,812,149	1,778,523	523,729	7,846,633	523,709	1,567,022	523,724	1,567,167
$25,000 under $30,000	291,413	7,946,290	280,193	7,121,859	269,018	7,333,530	263,039	6,721,027	1,036,826	1,009,673	291,370	5,440,890	291,366	1,150,515	291,384	1,150,661
$30,000 under $50,000	269,400	9,980,698	238,201	7,664,639	245,357	9,090,701	227,419	7,340,293	963,933	924,228	267,717	6,963,166	266,817	1,702,288	266,863	1,702,944
$50,000 under $100,000	84,603	5,547,619	71,089	3,511,129	75,739	4,977,485	66,058	3,275,213	315,626	294,055	84,061	3,878,201	83,895	1,260,905	83,949	1,262,228
$100,000 under $200,000	16,889	2,222,247	13,559	1,174,148	14,832	1,945,141	12,438	1,086,040	63,276	57,211	16,766	1,541,722	16,670	646,391	16,759	649,905
$200,000 under $500,000	3,801	1,074,678	2,856	405,586	3,200	903,483	2,611	376,734	13,528	11,712	3,752	721,361	3,728	363,804	3,756	366,414
$500,000 under $1,000,000	493	330,402	335	74,443	392	260,847	302	66,895	1,723	1,440	479	210,571	478	118,240	483	120,489
$1,000,000 or more	179	379,183	121	38,552	134	271,456	103	35,241	603	460	173	192,477	173	120,248	176	126,749
All returns, summary:																
Under $5,000	1,799,827	4,011,163	1,508,587	3,687,476	295,599	550,611	212,468	744,047	2,957,372	2,661,659	699,907	770,997	531,836	90,549	531,976	91,875
$5,000 under $10,000	1,703,822	12,700,184	1,499,970	10,612,723	615,890	4,701,487	518,655	3,656,955	3,867,417	3,500,273	1,655,414	6,509,919	1,522,249	997,242	1,522,323	997,450
$10,000 under $15,000	1,279,087	15,811,465	1,197,299	14,069,925	720,281	9,030,806	673,644	7,998,520	3,525,736	3,390,219	1,272,824	9,653,887	1,262,221	1,682,131	1,262,228	1,682,337
$15,000 or more	2,093,686	54,791,804	1,976,847	44,968,533	1,769,261	47,156,658	1,696,567	39,660,308	7,209,614	7,005,173	2,087,916	36,768,075	2,080,983	8,767,689	2,081,268	8,784,991

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages									
							Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
Total	**2,004,327**	**19,972,536**	**1,804,191**	**16,885,287**	**1,141,119**	**15,644,992**	**1,031,049**	**13,274,051**	**5,230,818**	**5,008,592**	**1,577,210**	**11,752,351**	**1,444,818**	**2,283,487**	**1,444,838**	**2,284,515**
Under $1,000	150,472	12,982	123,385	87,441	28,764	−46,719	16,859	23,964	243,856	228,748	—	—	—	—	[	
$1,000 under $2,000	118,855	181,907	102,906	153,522	14,432	22,701	10,016	15,356	176,122	169,260	] 57,176	22,946	42,378	1,699	[42,381	1,715
$2,000 under $3,000	132,500	328,552	113,541	274,780	22,474	55,721	16,328	35,222	209,818	194,171						
$3,000 under $4,000	116,650	414,033	100,205	351,936	27,321	98,356	22,797	79,882	245,331	230,307	78,204	77,536	63,633	8,753	63,633	8,753
$4,000 under $5,000	130,217	585,293	116,718	513,798	42,400	189,587	34,302	149,057	284,839	271,863	109,091	166,012	74,365	19,968	74,365	19,968
$5,000 under $6,000	167,004	915,911	148,923	797,579	61,710	337,102	48,524	254,866	360,856	330,803	153,271	359,966	122,683	46,436	122,683	46,436
$6,000 under $7,000	119,255	773,840	105,547	653,092	59,645	384,893	54,107	321,999	292,689	276,151	114,164	335,148	97,749	44,130	97,749	44,130
$7,000 under $8,000	113,359	851,435	103,349	748,537	73,022	550,400	67,566	485,095	303,847	289,502	110,973	392,460	107,130	54,069	107,130	54,069
$8,000 under $9,000	88,848	755,460	79,256	626,151	57,346	489,822	50,569	400,025	258,793	238,442	88,574	377,128	84,261	55,113	84,261	55,113
$9,000 under $10,000	104,103	986,753	90,845	852,787	82,619	783,833	71,637	677,299	358,282	340,977	104,103	496,297	96,130	72,547	96,130	72,547
$10,000 under $11,000	82,408	864,222	76,648	782,928	58,849	619,239	54,147	561,669	241,154	234,194	82,408	503,898	81,189	80,940	81,189	80,940
$11,000 under $12,000	85,697	984,868	82,976	933,073	67,010	769,717	65,090	729,085	263,518	257,166	85,393	590,059	84,573	94,382	84,577	94,386
$12,000 under $13,000	68,312	849,803	65,496	797,065	58,955	733,426	56,938	698,117	223,448	217,056	68,312	497,868	67,513	79,198	67,513	79,198
$13,000 under $14,000	65,881	890,481	64,054	833,354	57,582	777,678	55,756	720,776	209,261	198,597	65,881	563,538	65,881	93,838	65,881	93,838
$14,000 under $15,000	58,588	848,521	56,202	759,340	49,929	724,219	48,342	659,268	187,955	186,354	58,588	532,872	58,588	92,041	58,588	92,041
$15,000 under $20,000	203,424	3,520,416	193,298	3,193,230	191,708	3,318,266	185,010	3,073,690	674,860	659,262	203,041	2,293,498	202,109	403,148	202,116	403,150
$20,000 under $25,000	106,479	2,389,548	99,582	2,041,207	99,905	2,223,819	94,574	1,960,790	373,356	367,753	106,479	1,667,467	105,178	315,310	105,178	315,310
$25,000 under $30,000	31,338	858,766	29,941	741,579	30,038	823,731	29,291	739,632	110,349	107,941	31,338	621,948	31,338	130,221	31,338	130,221
$30,000 under $50,000	44,326	1,628,021	38,050	1,068,019	41,911	1,538,474	36,512	1,033,230	155,642	147,148	43,665	1,206,281	43,615	295,842	43,615	295,798
$50,000 under $100,000	13,601	893,213	10,803	479,669	12,768	834,022	10,398	466,050	51,449	49,413	13,549	682,198	13,493	227,960	13,500	226,525
$100,000 under $200,000	2,597	333,733	2,125	158,220	2,357	304,092	1,968	152,580	9,941	9,180	2,596	266,521	2,596	115,676	2,596	115,780
$200,000 under $500,000	384	102,609	311	34,201	345	92,138	292	32,789	1,337	1,212	384	82,333	384	43,096	384	43,234
$500,000 under $1,000,000	] 31	21,969	26	3,779	29	20,475	26	3,610	115	92	30	16,436	30	9,299	31	9,363
$1,000,000 or more																
All returns, summary:																
Under $5,000	648,694	1,522,767	556,755	1,381,477	135,391	319,646	100,302	303,481	1,159,966	1,094,347	244,471	266,493	180,376	30,419	180,379	30,435
$5,000 under $10,000	592,567	4,283,399	527,920	3,678,146	334,342	2,546,050	292,403	2,139,286	1,574,467	1,476,875	571,085	1,960,938	507,953	272,296	507,953	272,296
$10,000 under $15,000	360,886	4,437,895	345,378	4,105,760	292,325	3,624,280	280,273	3,368,915	1,119,336	1,093,369	360,572	2,688,234	357,744	440,399	357,748	440,402
$15,000 or more	402,180	9,728,475	374,138	7,719,902	379,061	9,155,015	358,071	7,462,371	1,377,049	1,342,001	401,082	6,836,685	398,743	1,540,354	398,758	1,541,381
North Dakota																
Total	**243,847**	**2,719,672**	**187,544**	**1,705,770**	**134,820**	**2,105,497**	**100,224**	**1,318,306**	**644,848**	**604,311**	**192,629**	**1,774,319**	**175,543**	**337,055**	**175,550**	**337,274**
Under $1,000	18,283	−22,127	13,360	12,209	4,170	−26,114	1,210	5,027	35,180	33,380	—	—	—	—	[	
$1,000 under $2,000	16,873	24,623	14,678	20,467	] 2,744	5,785	[		20,174	19,475	] 5,851	2,062	4,472	129	[4,474	155
$2,000 under $3,000	12,214	30,710	10,259	26,128			] 3,879	11,261	[19,979	18,794						
$3,000 under $4,000	15,711	55,885	13,117	42,527	4,600	16,243			29,766	27,533	11,112	12,802	10,064	1,521	10,064	1,521
$4,000 under $5,000	13,468	60,985	9,073	38,115	4,797	21,904	2,569	10,475	31,106	26,140	11,048	17,794	8,810	2,189	8,810	2,189
$5,000 under $6,000	16,101	87,200	12,207	58,616	5,838	31,787	4,291	21,596	32,300	28,625	14,807	35,894	12,020	4,492	12,020	4,492
$6,000 under $7,000	12,526	81,167	8,591	55,581	4,878	31,759	3,499	22,961	32,080	27,606	11,476	34,885	10,371	4,558	10,371	4,558
$7,000 under $8,000	14,286	106,306	10,627	70,602	8,147	61,000	5,397	34,097	38,068	34,369	14,236	52,036	11,893	6,894	11,893	6,894
$8,000 under $9,000	9,406	79,877	6,824	55,033	4,995	42,527	3,162	25,463	23,928	21,692	9,267	43,759	8,193	6,171	8,193	6,171
$9,000 under $10,000	11,516	109,286	9,041	80,653	5,788	54,698	5,129	43,921	29,684	28,288	11,516	64,615	10,034	10,129	10,034	10,129
$10,000 under $11,000	9,165	96,656	6,842	63,828	6,492	68,365	5,094	46,668	25,498	24,228	9,026	58,148	8,697	8,266	8,697	8,266
$11,000 under $12,000	10,218	117,488	8,080	92,017	7,714	88,663	6,486	73,161	28,495	26,851	10,217	74,291	9,540	10,939	9,540	10,939
$12,000 under $13,000	7,805	97,463	6,016	74,032	6,553	81,780	5,179	64,274	26,079	24,570	7,801	58,586	7,439	8,744	7,439	8,744
$13,000 under $14,000	8,073	108,940	7,208	88,341	6,804	91,872	6,227	78,373	26,874	26,278	8,072	69,030	7,664	9,854	7,664	9,854
$14,000 under $15,000	8,047	117,213	6,727	91,045	6,788	99,001	5,804	79,563	26,632	25,346	8,047	76,392	7,598	12,122	7,598	12,122
$15,000 under $20,000	26,977	463,897	21,784	347,484	23,903	412,156	20,317	330,207	96,982	93,659	26,977	309,569	26,323	51,323	26,323	51,323
$20,000 under $25,000	14,336	318,459	10,847	203,232	13,315	295,598	10,457	199,027	51,853	49,893	14,336	230,520	13,865	40,428	13,869	40,447
$25,000 under $30,000	6,365	171,434	4,993	103,752	5,727	154,761	4,565	97,584	22,194	21,245	6,365	129,144	6,219	25,282	6,219	25,282
$30,000 under $50,000	8,579	316,925	5,054	109,684	7,926	295,541	4,824	104,514	32,372	31,353	8,579	252,480	8,463	51,483	8,463	51,509
$50,000 under $100,000	3,372	221,420	1,886	56,389	3,147	206,849	1,822	54,806	13,456	12,934	3,372	186,008	3,355	54,174	3,355	54,218
$100,000 under $200,000	468	59,918	288	13,757	440	56,292	273	13,070	1,916	1,836	466	51,806	465	20,859	466	20,940
$200,000 under $500,000	] 58	15,947	42	2,278	54	15,030	40	2,258	232	216	58	14,498	58	7,498	58	7,521
$500,000 under $1,000,000																
$1,000,000 or more																
All returns, summary:																
Under $5,000	76,549	150,076	60,487	139,445	16,311	17,820	7,658	26,763	136,205	125,322	28,011	32,658	23,346	3,838	23,348	3,864
$5,000 under $10,000	63,835	463,836	47,290	320,486	29,646	221,771	21,478	148,038	156,060	140,580	61,302	231,189	52,511	32,244	52,511	32,244
$10,000 under $15,000	43,308	537,760	34,873	409,263	34,351	429,681	28,790	342,039	133,578	127,273	43,163	336,447	40,938	49,925	40,938	49,925
$15,000 or more	60,155	1,567,999	44,894	836,575	54,512	1,436,227	42,298	801,466	219,005	211,136	60,153	1,174,024	58,748	251,048	58,753	251,240

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
Total	**4,181,357**	**48,100,944**	**3,801,657**	**41,572,228**	**2,207,067**	**35,763,846**	**2,013,445**	**30,959,761**	**10,462,720**	**10,033,466**	**3,470,147**	**31,294,751**	**3,308,902**	**6,474,438**	**3,309,120**	**6,479,456**
Under $1,000	275,359	−27,034	246,164	180,335	38,366	−117,085	27,707	56,732	394,870	375,250			—	—	72	760
$1,000 under $2,000	245,326	354,415	218,907	302,215	26,679	39,987	20,378	28,336	350,609	338,496	111,038	42,838	81,133	3,085	81,133	3,085
$2,000 under $3,000	216,361	549,128	197,378	480,713	40,169	101,897	33,020	85,562	337,721	309,782						
$3,000 under $4,000	216,828	757,233	178,984	611,832	48,776	173,589	35,978	120,622	366,635	321,103	169,658	163,297	143,204	18,897	143,214	18,961
$4,000 under $5,000	200,555	903,154	164,882	706,812	42,045	189,777	32,608	146,735	354,696	302,257	182,351	320,314	154,475	41,394	154,475	41,394
$5,000 under $6,000	236,303	1,294,002	208,613	1,074,125	69,257	373,399	54,255	246,490	449,869	402,526	229,348	552,228	190,923	74,461	190,923	74,461
$6,000 under $7,000	226,549	1,483,596	196,952	1,244,260	68,156	441,438	56,253	360,256	469,486	432,606	222,273	724,954	205,976	101,019	205,976	101,019
$7,000 under $8,000	173,636	1,307,246	158,102	1,171,638	64,128	481,418	52,921	390,501	375,174	367,263	169,653	722,739	166,903	108,701	166,903	108,701
$8,000 under $9,000	177,556	1,508,222	147,107	1,224,722	74,680	630,248	57,973	481,907	380,192	355,893	174,968	886,527	170,555	143,308	170,555	143,308
$9,000 under $10,000	187,863	1,788,744	170,962	1,610,538	105,682	1,008,222	84,019	894,999	493,542	476,923	187,023	1,041,384	184,580	168,014	184,580	168,014
$10,000 under $11,000	170,254	1,793,585	157,550	1,594,501	86,265	911,465	79,432	797,568	426,969	411,217	169,974	1,130,461	169,175	192,731	169,175	192,731
$11,000 under $12,000	201,778	2,320,470	189,180	2,089,133	127,255	1,464,499	117,942	1,299,363	577,382	554,356	201,424	1,450,449	201,001	246,351	201,001	246,351
$12,000 under $13,000	174,336	2,172,121	167,102	2,044,333	124,266	1,548,947	118,369	1,442,279	509,519	497,586	174,326	1,381,353	173,523	235,484	173,533	235,507
$13,000 under $14,000	196,405	2,647,879	187,000	2,471,197	143,174	1,930,785	136,790	1,820,764	618,078	604,495	196,040	1,683,060	192,882	290,447	192,869	290,495
$14,000 under $15,000	151,436	2,189,731	148,302	2,105,573	128,984	1,865,039	127,270	1,811,326	503,913	497,079	151,426	1,407,980	150,447	243,313	150,447	243,313
$15,000 under $20,000	588,488	10,136,751	566,230	9,321,303	511,373	8,837,797	495,846	8,222,178	1,959,522	1,928,863	588,445	6,877,061	583,636	1,261,129	583,646	1,261,213
$20,000 under $25,000	267,294	5,902,629	256,817	5,431,215	251,267	5,556,793	242,592	5,155,891	912,240	903,645	267,294	4,274,006	265,983	841,480	265,984	841,488
$25,000 under $30,000	115,300	3,121,714	106,674	2,639,063	106,927	2,894,081	98,951	2,450,166	398,978	393,460	115,293	2,347,138	115,060	507,737	115,060	507,753
$30,000 under $50,000	119,687	4,407,930	102,638	3,353,506	114,655	4,221,110	100,701	3,311,342	427,524	413,622	119,629	3,441,277	119,615	862,778	119,670	863,015
$50,000 under $100,000	32,240	2,154,453	25,663	1,272,871	29,763	1,988,667	24,292	1,215,804	125,743	119,385	32,202	1,744,466	32,103	600,083	32,118	600,410
$100,000 under $200,000	6,519	848,122	5,460	495,734	6,065	787,040	5,211	479,758	25,109	23,425	6,503	700,573	6,476	306,259	6,506	307,368
$200,000 under $500,000	1,108	308,225	854	119,874	984	272,039	814	115,961	4,140	3,714	1,104	242,837	1,098	126,382	1,105	126,979
$500,000 under $1,000,000	128	84,917	96	16,295	110	72,619	87	15,115	463	399	126	62,931	126	37,245	127	37,782
$1,000,000 or more	48	113,711	40	10,440	41	90,075	36	10,106	146	121	48	97,078	48	64,140	48	65,348
All returns, summary																
Under $5,000	1,154,429	2,536,895	1,006,315	2,281,906	194,035	388,165	149,691	437,987	1,804,731	1,646,888	463,047	526,448	378,812	63,377	378,894	64,201
$5,000 under $10,000	1,001,907	7,361,810	881,736	6,325,283	381,903	2,934,725	315,421	2,374,154	2,168,263	2,035,211	983,266	3,927,832	918,937	595,504	918,937	595,504
$10,000 under $15,000	894,209	11,123,786	849,134	10,304,738	609,944	7,720,735	579,803	7,171,299	2,635,861	2,564,733	893,190	7,053,303	887,008	1,208,326	887,025	1,208,397
$15,000 or more	1,130,812	27,078,453	1,064,472	22,660,299	1,021,185	24,720,220	968,530	20,976,320	3,853,865	3,786,634	1,130,644	19,787,167	1,124,145	4,607,233	1,124,264	4,611,356
Oklahoma																
Total	**1,011,707**	**10,479,770**	**909,205**	**8,786,876**	**625,734**	**8,426,675**	**558,891**	**7,146,630**	**2,740,259**	**2,603,748**	**770,769**	**6,398,628**	**696,110**	**1,306,308**	**696,142**	**1,308,993**
Under $1,000	85,398	−89,437	69,562	73,020	20,401	−103,009	8,188	35,225	144,499	130,372	—	—	—	—		
$1,000 under $2,000	61,107	91,145	53,345	84,613	13,439	19,028			93,886	88,686	—	—	—	—	8,792	321
$2,000 under $3,000	69,688	174,864	64,182	153,446	22,684	59,563	28,816	71,071	129,494	119,155	22,359	5,549	39,853	3,688		
$3,000 under $4,000	63,933	224,434	52,731	188,334	27,202	95,690	21,670	84,599	144,793	124,116	40,707	32,029			31,070	3,409
$4,000 under $5,000	63,154	286,859	55,130	230,508	21,207	97,826	17,839	75,279	137,397	129,674	52,694	84,407	38,691	10,314	38,691	10,314
$5,000 under $6,000	66,344	361,591	62,351	357,112	31,528	173,159	29,162	172,614	187,233	156,898	59,197	123,315	43,156	15,294	43,156	15,294
$6,000 under $7,000	47,595	306,914	46,283	288,205	32,029	206,203	30,721	186,267	129,770	128,772	46,540	124,008	34,748	14,008	34,748	14,008
$7,000 under $8,000	51,719	385,569	48,409	337,115	32,143	238,771	28,589	209,053	161,743	153,648	48,605	165,460	43,167	22,025	43,167	22,025
$8,000 under $9,000	45,933	390,573	43,516	354,341	23,643	200,624	21,226	174,382	119,828	115,291	45,933	206,666	45,434	31,531	45,434	31,531
$9,000 under $10,000	49,682	472,117	47,103	419,899	45,013	427,645	43,990	389,872	158,903	150,620	48,554	244,147	47,351	34,294	47,351	34,294
$10,000 under $11,000	50,209	524,584	45,841	483,417	39,856	416,648	36,974	388,708	158,502	153,841	49,850	289,060	49,624	44,253	49,624	44,253
$11,000 under $12,000	34,262	393,124	29,924	341,396	28,223	324,089	25,053	287,616	106,417	99,862	34,262	239,601	34,262	37,901	34,262	37,901
$12,000 under $13,000	36,081	454,624	33,423	387,269	30,062	378,216	27,782	327,995	112,224	104,383	36,081	280,837	35,834	45,867	35,834	45,867
$13,000 under $14,000	31,075	417,820	28,021	364,664	26,563	357,415	24,637	318,465	96,450	94,193	31,075	265,626	31,075	43,453	31,075	43,453
$14,000 under $15,000	26,190	378,845	24,774	354,766	18,965	274,637	17,648	252,603	89,274	88,145	25,824	230,926	25,456	39,649	25,456	39,649
$15,000 under $20,000	113,558	1,967,505	106,811	1,762,470	105,429	1,827,073	100,862	1,670,556	403,936	394,131	113,557	1,281,101	112,087	224,571	112,087	224,571
$20,000 under $25,000	56,940	1,255,206	52,120	1,091,435	53,020	1,168,551	50,061	1,057,922	187,323	182,682	56,936	898,013	56,908	173,331	56,908	173,331
$25,000 under $30,000	23,323	635,270	20,896	515,093	22,290	606,124	20,431	504,949	80,804	79,301	23,323	464,571	23,290	98,339	23,294	98,408
$30,000 under $50,000	24,801	891,151	19,272	566,584	22,621	805,321	18,125	527,970	80,523	75,627	24,799	699,320	24,791	170,606	24,791	170,606
$50,000 under $100,000	8,240	544,033	5,715	268,983	7,332	482,659	5,420	253,497	28,689	26,541	8,214	435,898	8,139	142,135	8,139	142,578
$100,000 under $200,000	1,778	233,493	1,435	121,570	1,616	212,090	1,354	115,960	6,794	6,259	1,768	188,808	1,757	79,796	1,768	80,319
$200,000 under $500,000	425	120,146	308	32,027	387	108,854	294	31,606	1,525	1,336	421	94,113	417	48,680	425	49,416
$500,000 under $1,000,000	56	37,348	42	8,238	50	33,628	39	8,053	208	181	56	30,177	56	17,192	56	17,530
$1,000,000 or more	15	21,992	11	2,371	11	15,670	10	2,368	44	34	14	14,796	14	9,381	14	9,915
All returns, summary:																
Under $5,000	343,480	687,864	294,950	729,920	104,933	169,098	76,513	266,173	650,069	592,003	115,760	121,865	78,544	14,002	78,553	14,044
$5,000 under $10,000	261,273	1,916,765	245,662	1,756,671	164,356	1,246,401	153,688	1,132,189	737,477	705,229	248,829	863,597	213,856	117,153	213,856	117,153
$10,000 under $15,000	177,817	2,168,997	161,983	1,931,512	143,689	1,751,005	132,094	1,575,388	562,887	540,424	177,092	1,306,250	176,251	211,124	176,251	211,124
$15,000 or more	229,137	5,706,144	206,610	4,368,771	212,756	5,260,171	196,596	4,172,880	789,846	766,092	229,088	4,106,797	227,459	964,030	227,482	966,674

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
Total	**925,316**	**10,166,325**	**822,013**	**8,339,607**	**509,619**	**7,822,305**	**445,440**	**6,359,234**	**2,311,699**	**2,196,200**	**735,305**	**6,326,346**	**668,345**	**1,265,081**	**668,411**	**1,267,256**
Under $1,000	73,709	−51,408	63,912	66,706	12,442	−76,223	6,093	25,965	108,979	100,746	—	—	—	—	33	628
$1,000 under $2,000	54,705	76,677	50,795	68,032					62,645	62,146	—	—	—	—	—	—
$2,000 under $3,000	57,368	139,757	43,006	99,884	31,839	91,049	18,281	47,032	106,243	86,571	24,437	6,600	41,700	4,447	41,701	4,500
$3,000 under $4,000	53,319	183,661	41,126	128,909					98,360	82,854	38,149	36,104				
$4,000 under $5,000	52,406	231,538	43,324	174,384	15,106	65,596	11,196	39,287	106,954	92,946	42,968	70,437	35,740	8,852	35,740	8,852
$5,000 under $6,000	59,121	328,248	54,634	308,961	26,332	146,284	24,329	138,894	118,109	113,440	56,263	139,767	46,486	18,778	46,486	18,778
$6,000 under $7,000	44,863	295,983	36,482	235,866	20,744	136,148	13,563	76,491	83,581	73,241	44,763	155,167	44,763	22,327	44,763	22,327
$7,000 under $8,000	43,959	323,979	41,048	310,211	17,704	131,268	16,848	132,414	85,187	82,075	43,959	180,394	40,777	26,380	40,777	26,380
$8,000 under $9,000	41,505	349,474	38,041	288,871	18,564	156,199	15,705	101,707	104,896	101,283	41,505	189,163	39,592	29,017	39,592	29,017
$9,000 under $10,000	31,161	294,373	27,645	256,962	18,359	172,993	16,401	161,815	89,991	88,433	30,701	151,974	29,702	23,243	29,702	23,243
$10,000 under $11,000	33,958	355,878	31,868	324,635	21,247	221,785	19,515	198,271	86,250	83,994	33,958	212,041	33,601	34,641	33,601	34,641
$11,000 under $12,000	31,799	366,578	31,440	359,783	16,623	191,548	16,621	192,619	82,358	80,869	31,798	223,717	31,441	36,014	31,441	36,014
$12,000 under $13,000	38,192	476,917	33,816	393,937	32,192	402,799	28,174	322,503	120,927	117,543	38,192	286,940	38,192	46,311	38,192	46,311
$13,000 under $14,000	40,573	548,567	38,640	503,280	36,060	487,413	34,127	441,827	149,362	143,522	40,548	316,260	40,349	50,930	40,374	50,952
$14,000 under $15,000	29,222	424,954	28,975	391,395	22,969	334,583	22,722	311,954	81,804	79,547	29,222	269,404	29,122	46,224	29,122	46,224
$15,000 under $20,000	116,696	2,009,356	110,960	1,782,669	104,697	1,809,840	100,435	1,619,588	404,929	399,044	116,084	1,292,025	114,955	227,159	114,956	227,187
$20,000 under $25,000	58,218	1,291,604	55,360	1,160,958	55,230	1,225,827	53,302	1,127,383	201,029	197,950	58,218	901,175	57,743	175,262	57,743	175,262
$25,000 under $30,000	27,371	745,016	23,026	554,416	25,424	693,796	21,079	512,382	92,285	89,132	27,371	534,203	27,166	108,908	27,166	108,908
$30,000 under $50,000	27,886	1,020,628	21,139	619,777	25,417	929,366	20,748	612,105	92,115	87,445	27,884	769,894	27,757	189,862	27,761	189,967
$50,000 under $100,000	7,825	508,165	5,523	235,209	7,286	472,987	5,288	226,233	30,444	28,548	7,825	394,676	7,809	124,565	7,811	124,957
$100,000 under $200,000	1,203	157,101	851	52,772	1,148	150,382	820	49,966	4,273	3,983	1,203	127,709	1,193	54,315	1,193	54,378
$200,000 under $500,000	225	63,930	177	19,153	211	60,017	171	18,233	875	803	225	50,533	225	26,482	225	26,894
$500,000 under $1,000,000	25	15,069	20	2,499	21	12,641	19	2,405	80	65	25	10,696	25	6,468	25	6,583
$1,000,000 or more	7	10,280	5	338	4	6,007	3	160	23	20	7	7,467	7	4,896	7	5,253
All returns, summary:																
Under $5,000	291,507	580,226	242,163	537,915	59,387	80,422	35,570	112,283	483,181	425,263	105,554	113,141	77,440	13,299	77,474	13,981
$5,000 under $10,000	220,609	1,592,057	198,050	1,400,872	101,703	742,892	86,846	611,320	481,784	458,472	217,191	816,466	201,320	119,746	201,320	119,746
$10,000 under $15,000	173,744	2,172,894	164,739	1,973,031	129,091	1,638,127	121,159	1,467,173	520,701	505,475	173,718	1,308,363	172,705	214,120	172,730	214,143
$15,000 or more	239,456	5,821,150	217,061	4,427,791	219,438	5,360,863	201,865	4,168,454	826,053	806,990	238,842	4,088,377	236,880	917,916	236,887	919,388
Pennsylvania																
Total	**4,573,333**	**52,086,776**	**4,088,332**	**44,597,288**	**2,422,187**	**38,678,166**	**2,188,462**	**33,383,917**	**11,540,902**	**10,991,498**	**3,745,330**	**33,490,008**	**3,551,531**	**6,970,482**	**3,551,626**	**6,974,521**
Under $1,000	299,233	−68,033	253,505	174,918	45,527	−178,604	23,984	38,558	443,876	416,815	—	—	—	—	35	206
$1,000 under $2,000	292,827	439,981	249,305	376,252	32,985	50,307	19,814	26,457	389,482	355,661	118,450	49,207	82,252	3,942	82,252	3,942
$2,000 under $3,000	218,952	555,667	184,895	441,888	29,588	75,446	19,155	45,638	328,168	287,576						
$3,000 under $4,000	242,160	848,347	197,591	668,321	57,841	204,145	39,650	139,403	429,301	370,925	173,752	170,028	143,743	19,615	143,743	19,615
$4,000 under $5,000	240,724	1,081,832	200,540	871,786	65,171	291,438	54,524	216,754	456,547	400,343	214,872	351,874	176,736	44,473	176,736	44,473
$5,000 under $6,000	286,011	1,577,944	239,266	1,235,822	73,757	406,148	55,230	253,038	546,535	487,570	270,407	697,493	236,094	99,214	236,094	99,214
$6,000 under $7,000	228,582	1,492,578	193,574	1,238,808	83,275	548,352	65,625	420,846	498,511	454,175	223,245	713,501	199,676	101,041	199,676	101,041
$7,000 under $8,000	226,253	1,697,500	203,405	1,498,359	86,403	650,629	71,927	524,073	517,189	481,652	223,489	900,459	210,889	136,568	210,889	136,568
$8,000 under $9,000	206,196	1,753,993	182,817	1,502,248	105,277	894,404	94,957	763,880	566,909	533,928	197,172	927,145	191,849	145,637	191,849	145,637
$9,000 under $10,000	181,022	1,716,510	158,590	1,479,377	96,892	915,229	88,916	820,615	500,030	471,883	174,388	958,421	171,848	154,838	171,848	154,838
$10,000 under $11,000	202,276	2,126,253	185,192	1,873,238	114,001	1,198,774	100,731	1,002,310	510,833	494,413	202,272	1,327,682	200,485	222,553	200,485	222,553
$11,000 under $12,000	177,065	2,033,574	166,651	1,834,074	127,382	1,463,875	118,825	1,320,203	530,242	517,505	177,051	1,243,888	175,704	205,251	175,704	205,251
$12,000 under $13,000	182,282	2,277,634	171,907	2,092,446	119,480	1,492,143	113,941	1,398,187	534,582	524,047	181,173	1,431,623	178,112	243,675	178,112	243,675
$13,000 under $14,000	191,732	2,567,140	184,036	2,409,813	149,127	2,015,772	144,706	1,917,713	603,511	595,304	191,732	1,637,842	189,174	277,089	189,174	277,089
$14,000 under $15,000	173,616	2,514,288	169,426	2,370,109	133,364	1,930,190	131,694	1,851,757	532,877	526,086	173,615	1,655,481	173,615	293,452	173,615	293,452
$15,000 under $20,000	622,389	10,713,502	591,741	9,839,985	540,923	9,335,639	518,903	8,668,340	2,041,052	2,010,474	621,710	7,240,383	619,748	1,320,235	619,758	1,320,362
$20,000 under $25,000	305,035	6,743,333	293,402	6,239,205	281,993	6,235,313	274,076	5,863,314	1,038,209	1,024,605	305,035	4,845,294	304,763	963,635	304,807	963,740
$25,000 under $30,000	131,057	3,550,948	121,314	3,091,908	122,549	3,316,812	116,760	2,977,057	447,928	439,857	131,057	2,651,669	131,056	576,109	131,056	576,109
$30,000 under $50,000	118,585	4,341,916	104,104	3,196,087	113,463	4,153,649	100,084	3,074,025	442,155	424,335	118,585	3,340,081	118,561	837,153	118,562	837,203
$50,000 under $100,000	38,503	2,544,255	30,335	1,531,171	35,318	2,329,194	28,611	1,458,480	149,583	141,859	38,499	2,055,284	38,403	703,586	38,403	704,040
$100,000 under $200,000	7,226	939,484	5,518	452,697	6,504	845,116	5,224	435,287	27,662	25,376	7,224	787,199	7,224	343,381	7,2264	343,879
$200,000 under $500,000	1,371	381,916	1,053	143,166	1,170	324,913	978	136,461	4,882	4,386	1,368	314,137	1,365	162,793	1,367	163,802
$500,000 under $1,000,000	177	118,408	122	26,686	155	103,699	112	22,824	639	566	176	98,173	176	56,399	176	57,198
$1,000,000 or more	59	117,805	43	8,924	42	75,583	35	8,697	199	177	58	93,144	58	59,843	59	60,634
All returns, summary:																
Under $5,000	1,293,896	2,857,794	1,085,836	2,533,165	231,112	442,732	157,127	466,810	2,047,374	1,831,320	507,074	571,109	402,731	68,031	402,766	68,237
$5,000 under $10,000	1,128,064	8,238,526	977,652	6,954,614	445,604	3,414,762	376,655	2,782,451	2,629,174	2,429,188	1,088,701	4,197,020	1,010,356	637,298	1,010,356	637,298
$10,000 under $15,000	926,971	11,538,890	877,212	10,579,660	643,354	8,100,754	609,897	7,490,170	2,712,045	2,659,355	925,843	7,296,517	917,090	1,242,019	917,090	1,242,019
$15,000 or more	1,224,402	29,451,566	1,147,632	24,529,829	1,102,117	26,719,918	1,044,783	22,644,484	4,152,309	4,071,635	1,223,712	21,425,363	1,221,354	5,023,135	1,221,414	5,026,967

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income, Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
Total	**370,662**	**3,907,630**	**328,540**	**3,277,781**	**192,467**	**2,915,198**	**174,893**	**2,489,421**	**917,605**	**852,646**	**285,272**	**2,436,569**	**270,075**	**504,756**	**270,081**	**504,906**
Under $1,000	28,700	2,286	23,390	12,972	1,755	−8,519	1,224	1,640	34,469	32,619	—	—	—	—	7,490	393
$1,000 under $2,000	24,935	35,688	22,711	32,090	3,091	4,849	6,343	12,659	39,606	36,686	—	—	—	—		
$2,000 under $3,000	25,538	64,134	22,747	56,413	4,395	11,069			39,108	35,417	13,192	5,088	7,486	368	15,699	2,067
$3,000 under $4,000	29,110	98,817	24,811	77,727	10,622	35,653	9,360	31,725	60,585	48,572	16,887	17,260	15,699	2,067	11,117	3,057
$4,000 under $5,000	16,984	77,864	13,206	54,205	6,161	28,658	4,382	14,349	35,590	27,736	13,949	23,033	11,117	3,057		
$5,000 under $6,000	17,919	98,149	14,738	70,461	6,746	36,809	4,243	14,152	33,826	28,481	16,733	42,936	14,317	6,111	14,317	6,111
$6,000 under $7,000	19,463	125,424	13,965	86,571	4,278	27,573	2,828	16,499	36,662	30,047	18,091	64,152	17,725	10,215	17,725	10,215
$7,000 under $8,000	22,430	168,887	20,831	152,172	10,182	77,149	9,131	64,384	51,317	48,317	21,743	89,398	20,995	13,683	20,995	13,683
$8,000 under $9,000	12,860	110,458	10,671	81,775	4,360	37,402	3,269	24,331	27,141	22,616	12,277	64,431	12,192	10,715	12,192	10,715
$9,000 under $10,000	13,672	130,003	11,667	108,559	9,419	89,557	8,007	74,448	44,553	41,730	13,671	86,286	12,988	9,913	12,988	9,913
$10,000 under $11,000	13,113	139,686	12,398	124,160	9,075	96,872	8,699	87,371	36,888	36,178	13,113	79,664	12,662	13,013	12,662	13,013
$11,000 under $12,000	20,342	234,694	18,834	202,351	13,421	155,121	13,179	143,472	54,703	51,908	20,044	144,706	20,010	24,525	20,010	24,525
$12,000 under $13,000	13,523	169,461	12,956	158,284	10,445	130,882	9,987	122,294	39,767	39,051	13,523	107,920	13,483	18,348	13,483	18,348
$13,000 under $14,000	14,052	189,749	13,485	177,750	11,630	157,154	11,402	149,374	46,322	45,605	14,052	116,965	13,878	19,524	13,878	19,524
$14,000 under $15,000	12,037	174,601	11,452	158,764	9,609	140,010	9,323	129,659	41,370	40,057	12,030	107,317	11,731	17,795	11,731	17,795
$15,000 under $20,000	45,351	781,563	42,984	692,552	38,765	666,988	37,480	612,917	155,003	151,179	45,351	525,072	45,177	96,332	45,177	96,332
$20,000 under $25,000	19,553	432,663	18,600	391,346	18,508	409,934	17,584	371,814	64,414	63,161	19,553	310,626	19,553	62,102	19,553	62,102
$25,000 under $30,000	7,853	213,243	7,315	176,974	7,378	200,168	7,135	172,485	27,137	26,006	7,853	157,227	7,853	34,237	7,853	34,237
$30,000 under $50,000	9,680	353,622	6,772	275,393	9,338	339,424	8,459	265,790	34,920	33,943	9,677	275,971	9,676	70,052	9,676	70,052
$50,000 under $100,000	2,870	194,467	2,449	127,987	2,661	180,247	2,338	123,550	11,671	11,020	2,859	151,109	2,859	51,570	2,860	51,628
$100,000 under $200,000	559	73,425	455	42,351	502	66,019	421	39,816	2,119	1,942	556	57,227	556	24,964	557	24,992
$200,000 under $500,000	106	28,182	95	13,650	106	33,179	99	16,692	390	339	106	22,095	106	11,251	106	11,290
$500,000 under $1,000,000	9	5,585	6	3,274					33	30	9	4,576	9	2,572	9	2,572
$1,000,000 or more	3	4,979							11	6	3	3,510	3	2,342	3	2,342
All returns, summary:																
Under $5,000	125,267	278,788	106,865	233,407	26,044	70,710	21,309	60,374	209,358	181,030	44,028	45,381	34,302	5,493	34,306	5,518
$5,000 under $10,000	86,344	632,921	71,872	499,536	34,985	268,491	27,478	193,814	193,499	171,191	82,515	327,202	78,217	50,638	78,217	50,638
$10,000 under $15,000	73,067	908,191	69,125	821,309	54,180	680,039	52,590	632,171	219,050	212,789	72,762	556,571	71,764	93,205	71,764	93,205
$15,000 or more	85,984	2,087,729	80,678	1,723,526	77,258	1,895,958	73,516	1,603,066	295,698	287,626	85,967	1,507,414	85,792	355,421	85,794	355,545
South Carolina																
Total	**1,008,827**	**9,866,344**	**938,341**	**8,496,792**	**557,160**	**7,578,043**	**516,184**	**6,516,585**	**2,669,033**	**2,574,118**	**802,264**	**5,762,330**	**723,213**	**1,092,779**	**723,247**	**1,093,433**
Under $1,000	75,828	−21,904	66,292	59,074	15,167	−46,313	8,198	25,221	130,759	117,112	—	—	—	—	41,268	4,266
$1,000 under $2,000	69,794	103,880	67,380	100,171	18,134	36,641	14,474	27,526	95,351	91,882	—	—	—	—		
$2,000 under $3,000	52,778	129,764	48,978	117,798					80,388	76,835	23,836	6,856	41,256	4,260		
$3,000 under $4,000	56,115	195,579	49,699	167,106	13,295	47,286	10,292	34,941	103,214	99,156	47,561	38,516			30,568	7,742
$4,000 under $5,000	56,156	256,041	50,431	221,027	17,247	79,277	14,635	58,342	133,915	125,436	45,575	68,291	30,568	7,742		
$5,000 under $6,000	77,511	424,906	72,836	385,966	23,351	129,810	21,789	117,681	178,686	172,005	71,183	160,176	51,510	18,315	51,510	18,315
$6,000 under $7,000	73,061	474,008	67,036	435,087	29,535	169,073	28,625	180,637	149,010	140,660	69,899	232,786	65,283	32,338	65,283	32,338
$7,000 under $8,000	64,339	482,792	59,091	427,930	35,507	269,845	32,632	232,159	186,939	180,713	61,204	225,993	59,202	31,478	59,212	31,577
$8,000 under $9,000	60,433	519,246	58,113	497,822	39,798	340,560	38,439	337,255	177,822	177,323	60,433	259,927	55,853	37,244	55,853	37,244
$9,000 under $10,000	49,056	470,391	46,537	414,319	36,035	345,979	35,072	329,996	153,891	147,665	49,056	256,395	49,056	38,743	49,056	38,743
$10,000 under $11,000	41,187	427,262	38,170	372,459	29,875	311,404	26,860	258,791	142,301	139,645	41,187	228,378	40,059	35,326	40,059	35,326
$11,000 under $12,000	31,365	360,396	29,989	303,152	25,724	297,131	25,476	265,448	110,799	106,287	31,365	196,941	31,365	30,111	31,365	30,111
$12,000 under $13,000	36,097	449,962	32,680	394,505	25,587	320,148	22,170	267,788	108,945	105,089	36,097	279,200	36,097	46,271	36,097	46,271
$13,000 under $14,000	36,597	493,526	34,141	453,843	30,645	412,569	29,318	388,122	110,454	106,759	36,587	294,122	35,469	47,260	35,469	47,260
$14,000 under $15,000	32,960	475,749	32,235	451,596	32,161	464,558	31,436	441,576	119,188	116,526	32,960	281,511	32,960	46,194	32,960	46,194
$15,000 under $20,000	102,157	1,763,069	99,062	1,612,415	96,592	1,868,537	94,357	1,532,034	347,047	341,097	102,057	1,161,642	102,057	207,554	102,057	207,554
$20,000 under $25,000	47,029	1,048,595	43,817	877,623	43,981	980,200	41,705	837,646	165,690	161,597	47,027	730,779	46,632	139,842	46,632	139,842
$25,000 under $30,000	19,617	532,995	18,198	455,230	18,852	511,682	17,999	454,111	70,071	69,140	19,516	384,270	19,516	80,785	19,518	80,798
$30,000 under $50,000	19,851	723,966	17,850	482,539	18,962	690,710	17,115	470,682	78,708	74,579	19,851	522,278	19,472	125,716	19,482	125,898
$50,000 under $100,000	5,727	377,259	4,862	198,602	5,527	364,048	4,712	193,061	21,322	20,364	5,692	293,102	5,690	98,265	5,690	98,334
$100,000 under $200,000	1,032	131,410	836	56,960	958	122,783	776	52,693	4,050	3,825	1,032	103,456	1,032	44,700	1,032	44,768
$200,000 under $500,000	122	35,473	95	8,689					431	373	121	28,046	121	14,824	121	14,893
$500,000 under $1,000,000	11	7,161	9	2,275	127	42,115	104	10,875	35	34	11	5,777	11	3,288	11	3,311
$1,000,000 or more	4	4,818	4	304					17	16	4	3,887	4	2,523	4	2,648
All returns, summary:																
Under $5,000	310,671	663,360	282,780	665,176	63,843	116,891	47,599	146,029	543,627	510,421	116,972	113,663	71,824	12,002	71,838	12,008
$5,000 under $10,000	324,400	2,371,343	303,613	2,161,124	164,326	1,275,267	156,557	1,197,728	846,348	818,366	311,775	1,135,278	280,904	158,119	280,914	158,219
$10,000 under $15,000	178,206	2,206,896	167,215	1,975,655	143,992	1,805,811	135,260	1,621,726	591,687	574,306	178,206	1,280,154	175,950	205,162	175,950	205,162
$15,000 or more	195,550	4,624,746	184,733	3,694,836	184,999	4,380,076	176,788	3,551,102	687,371	671,025	195,311	3,233,236	194,535	717,497	194,547	718,046

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
Total	253,077	2,389,767	200,451	1,673,781	144,433	1,831,541	111,109	1,263,147	686,913	646,959	189,545	1,485,529	168,679	278,491	168,680	278,646
Under $1,000	19,047	−54,393	12,839	14,569	7,653	−53,842	3,118	7,902	45,279	41,847	—	—	—	—	4,546	114
$1,000 under $2,000	23,184	34,221	18,173	26,965	3,825	5,934	3,262	8,623	34,033	31,899	6,462	2,083	4,545	113		
$2,000 under $3,000	16,266	39,847	11,750	30,699	3,035	7,495			26,729	24,434						
$3,000 under $4,000	19,370	68,251	14,351	45,292	6,742	24,017	4,646	16,365	38,966	34,282	14,067	12,303	11,451	1,246	11,451	1,246
$4,000 under $5,000	13,994	62,607	12,043	51,036	5,079	22,600	3,965	15,302	29,586	27,361	11,832	18,500	9,342	2,132	9,342	2,132
$5,000 under $6,000	19,738	108,647	16,427	86,691	8,670	48,180	6,385	33,307	43,907	39,204	18,124	41,582	13,833	5,385	13,833	5,385
$6,000 under $7,000	10,748	69,317	7,641	44,669	6,923	44,414	5,494	31,138	30,842	27,148	9,640	26,778	7,824	3,125	7,824	3,125
$7,000 under $8,000	14,055	105,169	10,577	71,948	7,904	59,459	5,684	37,248	40,740	36,996	12,938	49,278	11,328	6,443	11,328	6,443
$8,000 under $9,000	12,606	107,383	11,583	91,832	6,037	51,324	5,365	42,560	32,899	31,782	12,536	57,831	11,578	6,686	11,578	6,686
$9,000 under $10,000	11,381	107,993	9,573	85,438	8,670	82,117	7,279	63,063	36,778	34,894	11,381	57,381	9,579	7,754	9,579	7,754
$10,000 under $11,000	8,589	90,117	7,127	71,102	6,290	66,042	5,147	53,573	27,196	25,945	8,450	52,398	8,080	7,836	8,080	7,836
$11,000 under $12,000	10,429	120,637	8,915	96,713	7,531	88,382	6,454	69,892	31,459	29,463	10,429	74,761	10,011	11,531	10,011	11,531
$12,000 under $13,000	8,400	105,278	7,605	85,602	6,668	83,510	6,497	73,375	27,374	26,779	8,400	64,838	7,983	10,145	7,983	10,145
$13,000 under $14,000	8,202	110,582	6,236	76,142	6,777	91,416	5,227	64,105	26,886	25,985	8,202	69,719	7,875	11,150	7,875	11,150
$14,000 under $15,000	7,215	104,353	6,296	84,624	6,513	94,435	5,653	75,362	26,332	26,332	7,215	65,397	7,173	10,077	7,173	10,077
$15,000 under $20,000	25,965	443,708	21,516	329,609	23,869	409,428	19,999	306,983	96,585	94,473	25,964	293,994	24,625	47,636	24,625	47,636
$20,000 under $25,000	10,688	237,665	8,687	164,110	9,865	218,745	8,193	156,623	40,237	39,556	10,687	170,165	10,575	31,377	10,575	31,390
$25,000 under $30,000	5,584	153,743	4,195	83,994	5,165	142,465	3,915	82,663	20,320	19,578	5,584	118,894	5,491	23,495	5,491	23,495
$30,000 under $50,000	5,582	204,894	3,463	75,497	5,174	191,618	3,225	70,590	22,538	21,276	5,581	165,724	5,534	36,089	5,535	36,098
$50,000 under $100,000	1,726	112,854	1,180	40,516	1,627	106,547	1,134	38,133	6,940	6,527	1,726	96,034	1,725	31,290	1,725	31,305
$100,000 under $200,000	267	37,047	237	13,289	279	36,040	232	13,002	1,143	1,064	287	32,939	286	14,282	286	14,321
$200,000 under $500,000																
$500,000 under $1,000,000	41	19,847	37	3,444	37	11,215	35	3,338	144	132	40	14,930	40	8,699	40	8,777
$1,000,000 or more																
All returns, summary:																
Under $5,000	91,841	150,534	69,156	168,561	26,334	6,204	15,191	48,191	174,593	159,823	32,361	32,886	25,338	3,490	25,339	3,491
$5,000 under $10,000	68,528	498,508	55,801	380,578	38,204	285,494	30,207	207,315	185,166	170,024	64,619	232,850	53,942	31,393	53,942	31,393
$10,000 under $15,000	42,835	530,967	36,179	414,184	33,879	423,784	28,978	336,306	139,247	134,504	42,696	327,113	41,122	50,739	41,122	50,739
$15,000 or more	49,873	1,209,757	39,315	710,458	46,016	1,116,057	36,733	671,332	187,907	182,608	49,869	892,679	48,276	192,868	48,277	193,021
Tennessee																
Total	1,529,190	15,659,917	1,410,364	13,624,057	917,756	12,466,937	849,286	10,838,812	4,054,797	3,914,713	1,223,144	9,580,954	1,092,950	1,947,801	1,092,977	1,949,016
Under $1,000	92,268	−66,586	83,001	92,565	16,747	−92,711	12,559	45,700	138,827	131,362	—	—	—	—	27,097	1,106
$1,000 under $2,000	88,166	129,963	77,450	115,794	17,918	27,008	12,374	20,764	152,463	147,910	42,802	15,375	27,093	1,090		
$2,000 under $3,000	101,895	254,249	88,801	224,344	26,082	65,479	24,598	66,225	176,454	166,728						
$3,000 under $4,000	111,348	384,018	99,739	347,378	37,422	127,338	30,592	112,065	211,337	189,484	81,326	72,962	63,454	8,064	63,454	8,064
$4,000 under $5,000	108,728	488,981	100,531	457,891	28,556	126,813	24,033	109,404	219,790	203,379	87,883	156,573	72,236	19,988	72,239	20,037
$5,000 under $6,000	87,232	480,470	79,096	412,546	40,620	225,019	37,430	196,708	230,786	224,639	82,450	160,931	42,141	18,082	42,141	18,082
$6,000 under $7,000	94,200	606,542	86,865	549,185	58,540	384,983	52,743	327,648	277,376	263,065	89,645	228,548	67,171	27,262	67,171	27,262
$7,000 under $8,000	81,796	606,260	77,856	549,979	54,022	403,107	52,359	383,456	248,601	239,721	79,084	268,938	68,116	36,702	68,116	36,702
$8,000 under $9,000	77,036	654,871	68,231	576,813	51,808	442,857	45,507	377,544	220,819	217,174	74,987	328,045	74,446	48,419	74,446	48,419
$9,000 under $10,000	88,632	841,512	84,473	762,673	58,425	556,686	54,729	486,237	241,892	233,233	88,632	478,049	87,734	75,210	87,734	75,210
$10,000 under $11,000	64,342	673,897	60,593	639,390	42,145	443,002	40,304	427,442	182,227	178,715	63,499	397,353	62,700	63,928	62,700	63,928
$11,000 under $12,000	59,338	683,006	55,839	619,592	48,155	555,559	47,052	524,323	183,582	180,399	59,338	404,494	57,779	64,575	57,779	64,575
$12,000 under $13,000	54,168	678,560	52,490	636,573	44,710	560,766	43,032	523,027	166,399	164,050	54,168	424,431	53,369	69,426	53,369	69,426
$13,000 under $14,000	51,457	692,571	49,048	659,631	45,684	615,302	44,074	594,353	157,963	155,745	51,457	448,588	51,229	74,379	51,229	74,379
$14,000 under $15,000	47,497	687,023	46,770	681,030	43,882	634,998	43,465	632,799	163,673	162,304	47,497	426,825	46,698	72,401	46,698	72,401
$15,000 under $20,000	161,635	2,759,952	153,711	2,517,539	151,227	2,585,017	144,342	2,375,518	534,786	523,055	160,985	1,845,701	160,308	328,890	160,308	328,890
$20,000 under $25,000	80,370	1,787,299	77,133	1,659,537	76,660	1,706,293	74,303	1,600,700	254,849	251,772	80,370	1,306,101	79,492	256,645	79,492	256,645
$25,000 under $30,000	32,547	872,947	29,678	743,880	30,596	820,874	28,378	709,011	109,851	107,671	32,496	663,424	32,492	144,335	32,492	144,335
$30,000 under $50,000	32,336	1,204,200	28,605	821,338	30,507	1,143,970	27,656	803,051	117,397	114,173	32,336	924,486	32,329	228,915	32,332	228,960
$50,000 under $100,000	11,271	742,624	8,173	366,117	10,361	682,656	7,651	345,062	44,653	41,823	11,271	614,185	11,259	211,726	11,264	211,799
$100,000 under $200,000	2,398	313,711	1,862	143,884	2,216	289,869	1,720	135,062	9,144	8,558	2,390	262,306	2,380	114,998	2,391	115,338
$200,000 under $500,000	461	124,210	356	35,277	414	111,328	330	32,597	1,675	1,522	460	106,573	456	55,002	457	55,515
$500,000 under $1,000,000	53	34,955	49	8,097	47	31,308	45	7,517	194	181	52	28,396	52	15,738	52	15,867
$1,000,000 or more	16	24,682	14	3,004	12	19,414	10	2,601	57	50	16	20,670	16	12,026	16	12,076
All returns, summary:																
Under $5,000	502,405	1,190,625	449,522	1,237,972	126,725	253,929	104,156	354,157	898,871	838,863	212,011	244,910	162,783	29,141	162,790	29,206
$5,000 under $10,000	428,896	3,189,654	396,521	2,851,197	264,415	2,012,652	242,768	1,771,592	1,219,476	1,177,832	414,798	1,464,511	339,608	205,676	339,608	205,676
$10,000 under $15,000	276,802	3,415,055	264,740	3,236,215	224,576	2,809,627	217,927	2,701,943	863,844	849,213	275,959	2,099,691	271,775	344,708	271,775	344,708
$15,000 or more	321,087	7,864,581	299,581	6,298,674	302,040	7,390,729	284,435	6,011,118	1,072,606	1,048,805	320,376	5,771,842	318,784	1,368,276	318,804	1,369,425

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
Total	**4,628,025**	**52,201,080**	**4,191,557**	**43,620,605**	**2,602,412**	**40,806,664**	**2,350,739**	**34,160,059**	**12,202,100**	**11,720,066**	**3,636,017**	**33,573,046**	**3,381,135**	**7,289,725**	**3,382,292**	**7,312,876**
Under $1,000	307,668	−497,767	252,681	222,899	42,945	−512,806	16,960	80,281	440,614	417,289	—	—	—	—	207	2,784
$1,000 under $2,000	347,959	514,118	316,616	487,125	47,182	71,247	32,996	80,932	526,906	498,368	130,137	45,714	80,880	3,157	80,880	3,157
$2,000 under $3,000	290,963	727,673	264,004	668,093	47,788	123,357	38,028	110,378	448,521	410,278						
$3,000 under $4,000	262,669	916,880	232,658	822,000	85,565	337,876	80,124	294,811	561,407	529,378	167,333	161,178	145,329	18,238	145,329	18,238
$4,000 under $5,000	267,981	1,215,422	229,664	1,001,035	86,212	394,001	73,520	309,731	596,331	544,812	234,539	357,977	182,960	43,014	182,960	43,014
$5,000 under $6,000	272,974	1,499,782	242,733	1,344,369	101,614	559,666	91,490	514,511	599,028	564,626	253,817	589,116	196,484	74,079	196,484	74,079
$6,000 under $7,000	264,384	1,720,293	243,984	1,558,129	136,800	896,129	125,138	809,479	688,453	666,264	248,908	731,670	212,311	92,925	212,311	92,925
$7,000 under $8,000	227,732	1,702,099	204,534	1,511,235	112,298	843,056	95,998	703,114	597,763	556,019	226,426	835,899	212,365	118,815	212,365	118,815
$8,000 under $9,000	187,198	1,584,293	168,048	1,408,434	103,132	871,720	87,156	724,541	526,074	504,758	181,724	832,338	172,774	126,099	172,774	126,099
$9,000 under $10,000	222,090	2,107,525	210,828	1,969,055	130,806	1,244,212	122,049	1,155,626	595,868	581,200	221,548	1,186,475	218,992	189,140	218,996	189,175
$10,000 under $11,000	174,055	1,833,366	162,383	1,653,055	116,130	1,222,826	106,709	1,093,986	518,735	499,111	173,676	1,077,570	171,920	172,790	171,920	172,790
$11,000 under $12,000	167,507	1,925,667	157,272	1,789,400	125,733	1,447,319	119,897	1,381,391	521,518	503,359	167,497	1,162,057	167,176	186,639	167,182	186,856
$12,000 under $13,000	155,253	1,842,443	144,768	1,751,622	119,501	1,495,219	112,321	1,370,195	517,818	501,777	155,243	1,198,984	153,638	198,012	153,638	198,012
$13,000 under $14,000	154,533	2,086,983	140,660	1,851,212	124,661	1,682,929	119,088	1,577,929	493,805	479,687	154,523	1,319,229	152,252	222,405	152,252	222,405
$14,000 under $15,000	147,096	2,132,124	137,359	1,927,309	125,077	1,813,920	117,517	1,650,003	520,508	504,569	145,828	1,315,020	142,444	222,243	142,444	222,243
$15,000 under $20,000	541,037	9,378,218	516,475	8,665,604	488,580	8,488,638	470,937	7,923,531	1,818,989	1,790,041	540,167	6,380,723	538,476	1,150,759	539,147	1,151,312
$20,000 under $25,000	286,063	6,338,653	267,746	5,699,916	270,971	6,004,231	255,345	5,469,450	997,530	975,523	284,622	4,509,271	284,131	873,282	284,257	873,894
$25,000 under $30,000	140,074	3,799,024	126,504	3,194,547	131,928	3,579,904	120,319	3,029,994	475,435	468,825	139,965	2,860,858	139,300	607,919	139,300	608,046
$30,000 under $50,000	151,221	5,513,268	130,215	3,957,656	142,682	5,190,063	125,292	3,846,557	543,953	527,481	151,098	4,306,488	150,977	1,055,502	150,988	1,056,089
$50,000 under $100,000	45,583	3,048,748	32,611	1,373,641	40,309	2,692,997	30,589	1,301,565	160,568	151,140	45,346	2,514,845	45,007	849,335	45,050	852,566
$100,000 under $200,000	10,914	1,445,827	7,757	550,401	9,928	1,315,219	7,382	531,122	39,478	36,256	10,803	1,182,575	10,722	514,608	10,779	518,196
$200,000 under $500,000	2,573	732,962	1,722	170,114	2,169	618,328	1,583	162,623	9,005	7,859	2,538	600,127	2,524	318,438	2,545	323,896
$500,000 under $1,000,000	365	246,360	247	29,433	298	200,848	223	27,561	1,239	1,070	351	187,976	346	112,795	354	114,567
$1,000,000 or more	133	286,089	88	14,321	103	227,765	78	10,748	453	376	128	216,956	127	139,331	132	143,718
All returns, summary:																
Under $5,000	1,477,240	2,876,326	1,295,623	3,201,152	319,692	413,675	241,628	876,133	2,573,779	2,400,125	532,009	564,869	409,169	64,409	409,376	67,194
$5,000 under $10,000	1,174,378	8,614,001	1,070,127	7,791,223	584,650	4,414,784	521,831	3,907,271	3,009,186	2,872,867	1,132,423	4,175,497	1,012,926	601,058	1,012,930	601,093
$10,000 under $15,000	798,444	9,920,603	742,442	8,972,598	611,102	7,662,213	575,532	7,073,502	2,572,485	2,488,503	796,567	6,072,860	787,430	1,002,290	787,436	1,002,307
$15,000 or more	1,177,963	30,790,150	1,083,365	23,655,632	1,086,968	28,315,992	1,011,748	22,303,150	4,046,650	3,958,571	1,175,018	22,759,819	1,171,610	5,621,969	1,172,550	5,642,283
Utah																
Total	**440,270**	**4,690,423**	**405,644**	**4,059,157**	**251,814**	**3,806,839**	**227,889**	**3,269,301**	**1,239,546**	**1,200,462**	**335,793**	**2,702,150**	**308,960**	**519,918**	**309,000**	**520,847**
Under $1,000	34,381	−16,840	29,906	30,218	4,778	−28,552	2,910	10,750	48,603	47,687	—	—	—	—	9,295	661
$1,000 under $2,000	37,388	55,577	36,711	54,943	2,896	4,763	2,573	5,893	49,268	48,889	14,981	6,503	9,283	546		
$2,000 under $3,000	30,227	75,724	26,965	61,614	4,601	11,992	2,695	4,751	44,823	39,561						
$3,000 under $4,000	21,041	72,966	19,307	65,762	5,208	18,270	4,665	17,115	37,914	35,416	16,432	15,996	14,068	1,802	14,068	1,802
$4,000 under $5,000	22,269	100,767	19,074	83,410	8,748	39,246	6,187	26,135	51,134	44,795	14,475	27,287	11,906	3,630	11,906	3,630
$5,000 under $6,000	27,478	150,693	23,523	130,228	8,055	44,010	5,747	34,376	58,685	54,400	25,630	59,822	19,102	7,653	19,102	7,653
$6,000 under $7,000	16,159	105,030	15,152	96,459	6,844	44,956	6,153	39,124	36,385	35,982	15,077	48,137	11,971	6,688	11,971	6,688
$7,000 under $8,000	19,224	142,744	15,464	108,100	9,137	68,190	6,009	42,002	46,770	42,056	18,989	66,067	18,143	9,595	18,143	9,595
$8,000 under $9,000	14,845	126,927	13,880	113,396	9,354	80,347	8,937	76,226	40,716	38,738	13,998	84,713	13,441	9,549	13,441	9,549
$9,000 under $10,000	18,948	179,540	17,715	155,702	16,201	152,995	15,047	129,858	68,429	66,013	18,772	83,784	17,316	11,931	17,318	11,931
$10,000 under $11,000	17,692	186,322	17,036	174,695	13,093	138,037	12,477	129,943	57,753	57,077	17,358	95,664	16,235	14,838	16,235	14,838
$11,000 under $12,000	17,882	205,184	16,198	179,053	13,666	156,641	12,022	133,095	59,000	57,608	17,473	113,783	17,293	18,366	17,293	18,366
$12,000 under $13,000	16,739	209,853	16,220	198,795	13,923	173,977	13,424	162,552	60,676	60,177	16,699	115,101	16,085	17,599	16,085	17,599
$13,000 under $14,000	18,117	245,029	16,876	218,510	15,096	204,165	13,895	179,512	67,770	67,012	18,117	138,155	17,939	22,543	17,939	22,543
$14,000 under $15,000	14,588	211,754	14,080	199,828	12,763	184,984	12,554	177,829	53,040	52,204	14,568	121,614	14,475	20,219	14,475	20,219
$15,000 under $20,000	58,275	1,001,814	56,133	912,081	54,538	940,948	52,498	858,517	231,128	227,822	58,241	606,045	57,171	101,660	57,181	101,668
$20,000 under $25,000	30,157	670,401	28,933	624,189	28,889	641,809	28,080	607,307	122,442	121,691	30,121	440,950	29,857	83,438	29,871	83,447
$25,000 under $30,000	12,098	327,921	11,586	285,030	11,652	315,697	11,160	275,692	49,649	49,493	12,091	224,432	12,082	46,036	12,082	46,038
$30,000 under $50,000	9,291	336,910	8,098	225,767	9,095	329,814	7,981	222,839	40,330	39,498	9,284	239,984	9,137	53,854	9,139	53,923
$50,000 under $100,000	2,877	189,051	2,301	99,524	2,730	179,348	2,216	96,611	12,702	12,212	2,876	142,743	2,865	45,358	2,866	45,483
$100,000 under $200,000	466	61,599	383	27,260	425	56,429	360	25,181	1,830	1,695	466	49,490	464	21,287	464	21,435
$200,000 under $500,000	107	29,881	86	8,416	104	29,040	85	8,378	430	374	104	23,605	104	12,339	105	12,593
$500,000 under $1,000,000	21	21,576	17	6,177	18	19,733	14	5,615	69	62	21	18,275	21	10,983	21	11,186
$1,000,000 or more																
All returns, summary:																
Under $5,000	145,306	288,195	131,963	295,947	26,231	45,719	19,230	64,643	231,742	216,348	45,888	49,787	35,257	5,978	35,269	6,093
$5,000 under $10,000	96,654	704,935	85,734	603,884	49,591	390,498	41,693	321,586	250,985	237,189	92,466	322,523	79,975	45,416	79,975	45,416
$10,000 under $15,000	85,018	1,058,143	80,410	970,882	68,541	857,804	64,372	782,932	298,239	294,078	84,235	584,317	82,027	93,565	82,027	93,565
$15,000 or more	113,292	2,639,155	107,537	2,188,445	107,451	2,512,818	102,394	2,100,140	458,580	452,847	113,204	1,745,524	111,701	374,956	111,729	375,771

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Vermont																
Total	**178,753**	**1,775,866**	**157,762**	**1,442,974**	**103,441**	**1,346,867**	**91,301**	**1,101,786**	**479,356**	**454,872**	**140,367**	**1,060,498**	**131,306**	**203,846**	**131,306**	**203,925**
Under $1,000	13,004	−9,524	10,166	8,372	3,810	−10,929	2,107	3,828	24,243	23,042	—	—	—	—	—	—
$1,000 under $2,000	12,606	18,655	10,177	14,743	2,817	4,218			21,344	18,629	—	—	—	—	—	—
$2,000 under $3,000	10,140	25,668	8,423	20,873	2,433	6,305	3,145	5,598	17,763	16,051	4,245	1,647	2,707	121	2,707	121
$3,000 under $4,000	10,466	36,132	7,896	26,429	3,130	11,029	2,026	6,896	22,166	19,774	6,906	6,362	6,149	731	6,149	731
$4,000 under $5,000	9,694	43,316	8,500	34,869	3,303	14,771	2,865	9,758	19,897	18,779	7,929	13,700	6,274	1,772	6,274	1,785
$5,000 under $6,000	11,983	65,926	10,396	54,664	3,390	18,585	2,193	11,108	24,136	21,340	11,285	26,533	9,281	3,499	9,281	3,499
$6,000 under $7,000	9,618	62,556	8,961	54,122	4,517	29,216	4,210	25,063	21,551	20,225	9,479	28,329	8,613	3,614	8,613	3,614
$7,000 under $8,000	8,942	66,956	8,260	61,022	6,632	49,728	6,302	46,470	27,983	27,076	8,592	28,704	7,653	3,854	7,653	3,854
$8,000 under $9,000	11,156	94,094	10,247	78,839	7,798	65,567	6,959	53,853	30,706	29,478	10,877	47,626	10,457	6,945	10,457	6,945
$9,000 under $10,000	12,218	115,993	11,282	98,551	6,647	63,371	6,389	57,329	31,263	30,225	12,146	68,244	11,793	11,018	11,793	11,018
$10,000 under $11,000	7,626	79,301	6,984	63,718	5,705	59,185	5,063	45,526	23,524	22,554	7,626	45,751	7,367	7,098	7,367	7,098
$11,000 under $12,000	7,296	83,662	6,781	71,575	5,939	67,982	5,612	59,200	26,099	24,910	7,295	46,515	7,245	7,244	7,245	7,244
$12,000 under $13,000	8,555	107,389	8,192	93,288	7,169	89,988	6,945	77,914	28,114	25,731	8,555	66,272	8,506	10,930	8,506	10,930
$13,000 under $14,000	4,547	61,217	4,407	54,852	3,240	43,677	3,100	38,096	14,522	14,245	4,546	39,152	4,546	6,759	4,546	6,759
$14,000 under $15,000	5,391	77,884	4,923	68,552	4,397	63,544	4,267	59,967	17,857	17,718	5,391	48,426	5,281	8,266	5,281	8,266
$15,000 under $20,000	18,060	311,778	16,578	265,016	16,441	284,264	15,269	244,553	59,269	57,661	18,052	208,670	18,001	37,473	18,001	37,473
$20,000 under $25,000	7,987	176,871	7,513	145,864	7,645	169,330	7,373	144,172	30,361	30,131	7,986	122,763	7,982	23,482	7,982	23,482
$25,000 under $30,000	3,983	107,972	3,705	89,198	3,633	98,502	3,495	83,541	17,408	17,118	3,983	75,849	3,983	15,868	3,983	15,868
$30,000 under $50,000	4,149	151,996	3,427	105,342	3,634	133,906	3,072	96,430	16,193	15,496	4,145	111,559	4,145	28,105	4,145	28,105
$50,000 under $100,000	1,175	73,136	841	28,267	1,031	64,959	813	27,856	4,386	4,181	1,171	56,357	1,167	18,619	1,167	18,619
$100,000 under $200,000	134	17,510	89	3,991	113	14,536	84	3,812	505	451	133	12,859	133	5,572	133	5,613
$200,000 under $500,000																
$500,000 under $1,000,000	23	7,376	14	827	17	5,152	12	816	66	57	23	5,180	23	2,876	23	2,901
$1,000,000 or more																
All returns, summary:																
Under $5,000	55,810	114,247	45,162	105,286	15,493	25,395	10,143	26,079	105,413	96,275	19,080	21,709	15,130	2,624	15,130	2,636
$5,000 under $10,000	53,917	405,524	49,146	347,198	28,984	226,467	26,053	193,822	135,639	128,344	52,381	199,436	47,797	28,930	47,797	28,930
$10,000 under $15,000	33,415	409,453	31,287	351,985	26,450	324,376	24,987	280,703	110,116	105,158	33,413	246,115	32,945	40,298	32,945	40,298
$15,000 or more	35,511	846,640	32,167	638,504	32,514	770,649	30,118	601,180	128,188	125,095	35,493	593,238	35,434	131,996	35,434	132,062
Virginia																
Total	**1,918,568**	**22,634,997**	**1,750,947**	**19,431,358**	**1,057,223**	**17,398,802**	**965,042**	**14,984,414**	**4,675,115**	**4,674,534**	**1,547,048**	**14,425,995**	**1,445,063**	**2,997,861**	**1,445,245**	**3,000,107**
Under $1,000	142,099	−48,432	122,460	108,152	15,435	−92,922	7,201	50,716	183,514	181,603	—	—	—	—	80	336
$1,000 under $2,000	113,787	173,501	104,173	156,864	13,522	23,640	11,283	19,886	150,129	141,933						
$2,000 under $3,000	105,344	259,055	99,408	239,907	27,969	69,393	24,020	58,232	188,856	181,115	45,275	16,330	26,346	1,236	26,346	1,236
$3,000 under $4,000	97,654	342,133	77,121	258,364	27,187	98,347	22,393	76,566	194,394	171,168	66,369	55,705	55,433	5,971	55,433	5,971
$4,000 under $5,000	101,367	456,324	89,136	385,587	25,897	114,263	18,479	63,805	194,697	176,940	86,626	148,847	71,113	18,603	71,113	18,603
$5,000 under $6,000	112,129	615,507	94,483	513,051	39,627	216,982	30,702	167,494	223,401	202,830	106,896	253,927	82,792	33,769	82,792	33,769
$6,000 under $7,000	89,055	574,626	75,229	460,191	33,114	216,258	25,891	155,170	204,312	181,545	86,323	258,817	78,108	34,948	78,108	34,948
$7,000 under $8,000	100,825	758,861	91,423	664,025	62,575	470,599	55,676	401,897	283,759	270,102	100,288	353,798	92,935	47,976	92,935	47,976
$8,000 under $9,000	95,541	822,078	87,654	720,731	39,502	337,332	32,102	273,195	224,794	205,898	95,313	477,130	89,166	78,493	89,166	78,493
$9,000 under $10,000	75,938	719,975	67,145	596,985	40,161	380,296	35,835	320,675	199,872	189,399	75,938	415,355	74,360	65,289	74,360	65,289
$10,000 under $11,000	70,696	745,310	64,340	651,660	44,332	467,843	40,370	406,183	185,305	177,316	70,696	454,959	69,897	74,699	69,897	74,699
$11,000 under $12,000	62,012	715,892	59,807	636,825	42,217	488,267	40,811	437,331	183,748	178,125	62,002	416,624	61,094	68,449	61,094	68,449
$12,000 under $13,000	68,432	855,455	64,922	775,205	45,754	569,033	43,842	522,133	198,992	194,687	68,428	549,180	68,118	94,218	68,118	94,218
$13,000 under $14,000	67,946	919,568	63,869	829,301	48,951	663,316	47,580	612,963	191,503	189,106	67,946	586,889	67,147	101,523	67,147	101,523
$14,000 under $15,000	71,302	1,030,636	69,519	968,110	57,980	839,298	56,197	797,277	234,533	232,935	71,302	650,415	70,193	109,772	70,193	109,772
$15,000 under $20,000	236,434	4,092,430	226,890	3,773,059	206,673	3,587,780	199,515	3,346,086	757,028	745,839	236,388	2,717,610	231,443	485,532	231,443	485,532
$20,000 under $25,000	136,464	3,037,882	132,567	2,733,382	124,722	2,781,352	121,932	2,529,078	458,065	450,646	135,813	2,115,613	135,545	410,566	135,545	410,566
$25,000 under $30,000	69,809	1,900,638	66,579	1,677,657	63,724	1,734,778	61,799	1,549,386	242,318	238,394	69,809	1,393,714	69,809	300,536	69,809	300,536
$30,000 under $50,000	81,785	2,997,295	77,956	2,469,533	79,453	2,914,262	75,849	2,419,891	300,604	295,490	81,775	2,240,752	81,725	555,944	81,738	556,147
$50,000 under $100,000	16,685	1,080,643	13,631	602,736	15,472	998,543	13,090	580,545	62,995	60,053	16,595	844,686	16,588	284,632	16,675	285,137
$100,000 under $200,000	2,656	349,804	2,121	155,082	2,387	314,430	1,987	145,988	10,071	9,372	2,642	283,891	2,627	121,884	2,628	122,407
$200,000 under $500,000	528	142,276	435	41,840	484	130,513	417	40,602	1,892	1,738	525	117,163	525	58,570	525	59,059
$500,000 under $1,000,000	73	47,284	56	7,529	64	41,164	53	7,052	248	221	72	35,936	72	21,728	73	21,915
$1,000,000 or more	27	46,256	21	5,582	21	33,935	18	2,263	87	79	27	38,654	27	23,523	27	23,526
All returns, summary:																
Under $5,000	560,251	1,182,581	492,298	1,148,874	110,010	212,722	81,376	269,205	911,590	852,759	198,270	220,883	152,892	25,810	152,972	26,148
$5,000 under $10,000	473,488	3,491,046	415,934	2,954,983	214,979	1,621,467	180,206	1,318,430	1,136,138	1,049,774	464,758	1,759,026	417,361	260,475	417,361	260,475
$10,000 under $15,000	340,388	4,266,861	322,457	3,861,100	239,234	3,027,857	228,800	2,775,887	994,081	972,169	340,374	2,658,067	336,449	448,661	336,449	448,661
$15,000 or more	544,481	13,694,508	520,258	11,466,400	493,000	12,536,758	474,660	10,620,891	1,833,306	1,799,832	543,646	9,788,018	538,361	2,262,914	538,463	2,264,825

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
Total	1,443,115	17,556,907	1,291,057	14,462,151	823,944	13,590,521	733,662	11,135,180	3,687,366	3,535,357	1,174,942	11,511,986	1,099,519	2,406,933	1,099,528	2,407,983
Under $1,000	79,272	−46,971	67,440	64,054	13,084	−63,153	6,642	30,803	121,569	117,431	—	—	—	—	22,773	819
$1,000 under $2,000	93,768	140,235	89,326	139,574	9,907	14,311	21,940	46,391	124,278	120,180	—	—	—	—		
$2,000 under $3,000	84,017	210,191	78,324	193,778	15,939	39,240			140,032	135,707	38,024	12,457	22,768	736	38,279	4,136
$3,000 under $4,000	68,990	235,527	57,827	187,238	21,831	74,038	17,758	62,528	142,854	124,185	43,744	38,227	38,279	4,138	52,904	13,356
$4,000 under $5,000	76,473	347,706	61,015	253,071	23,311	105,047	19,806	68,782	152,773	134,550	63,870	105,413	52,904	13,356		
$5,000 under $6,000	72,534	397,309	60,825	325,478	19,941	107,423	12,786	64,104	139,563	126,499	70,072	168,063	51,993	23,975	51,993	23,975
$6,000 under $7,000	88,653	576,193	75,073	475,241	56,747	367,966	48,209	300,180	227,908	211,661	86,112	241,892	71,798	29,794	71,798	29,794
$7,000 under $8,000	57,388	431,241	49,460	348,866	26,992	203,360	21,568	144,623	134,321	124,597	55,111	218,402	52,842	31,130	52,842	31,130
$8,000 under $9,000	61,643	524,423	53,268	429,175	28,710	241,953	25,149	197,772	131,256	121,859	60,960	298,273	57,004	47,032	57,004	47,032
$9,000 under $10,000	55,843	534,438	49,499	437,255	27,333	261,100	21,216	174,426	141,585	132,541	53,565	285,160	53,565	44,894	53,565	44,894
$10,000 under $11,000	51,807	543,054	45,909	463,423	32,766	344,507	30,418	309,357	124,889	121,297	51,807	337,944	51,807	55,973	51,807	55,973
$11,000 under $12,000	56,294	645,306	52,211	574,802	37,868	434,165	35,383	376,876	152,261	146,588	56,294	407,409	53,929	65,511	53,929	65,511
$12,000 under $13,000	55,096	689,165	52,585	642,168	38,628	484,064	36,916	447,808	159,715	154,401	55,096	431,631	54,296	72,936	54,296	72,936
$13,000 under $14,000	45,774	616,127	44,272	569,430	33,122	445,082	31,620	411,822	135,565	134,895	45,774	382,672	45,515	65,085	45,515	65,085
$14,000 under $15,000	55,851	808,456	52,749	756,747	44,296	642,126	41,194	594,187	182,479	182,479	55,847	515,437	55,735	89,413	55,735	89,413
$15,000 under $20,000	199,203	3,435,157	190,201	3,115,880	169,175	2,927,528	162,038	2,673,358	648,339	638,938	198,176	2,306,392	197,566	420,047	197,566	420,055
$20,000 under $25,000	107,289	2,396,660	99,390	2,181,742	99,761	2,221,418	93,728	2,049,938	386,384	377,855	107,289	1,694,806	106,635	330,439	106,635	330,439
$25,000 under $30,000	52,791	1,426,909	48,583	1,237,318	49,962	1,353,866	45,982	1,181,475	172,385	170,097	52,791	1,102,610	52,563	236,636	52,563	238,638
$30,000 under $50,000	63,978	2,301,235	51,641	1,526,090	59,060	2,119,164	50,257	1,480,238	207,507	200,703	63,977	1,839,791	63,964	449,905	63,964	449,905
$50,000 under $100,000	13,777	905,937	9,560	391,262	13,021	859,950	9,226	378,946	51,604	49,669	13,777	754,866	13,710	251,512	13,710	251,881
$100,000 under $200,000	2,234	290,138	1,550	108,277	2,078	269,897	1,492	103,157	8,390	7,689	2,219	247,784	2,209	106,851	2,213	107,003
$200,000 under $500,000	388	107,407	308	36,648	370	102,475	299	36,331	1,533	1,390	386	92,114	386	47,588	386	47,840
$500,000 under $1,000,000	46	30,435	37	4,513	37	24,265	31	3,957	148	133	46	25,926	46	15,693	46	15,879
$1,000,000 or more	5	10,629	4	121	5	10,629	4	121	18	13	5	6,517	5	4,291	5	4,291
All returns, summary:																
Under $5,000	402,521	886,687	353,932	837,715	84,072	169,483	66,146	208,505	681,506	632,053	145,638	156,096	113,951	18,227	113,956	18,310
$5,000 under $10,000	336,061	2,463,604	288,125	2,016,015	159,723	1,181,801	128,928	881,105	774,633	717,157	325,820	1,209,790	287,202	176,625	287,202	176,825
$10,000 under $15,000	264,822	3,302,108	247,726	3,006,570	186,680	2,349,944	175,531	2,140,049	754,919	739,660	264,818	2,075,293	261,282	348,919	261,282	348,919
$15,000 or more	439,711	10,904,507	401,274	8,601,850	393,469	9,889,292	363,057	7,905,522	1,476,308	1,446,487	438,666	8,070,807	437,084	1,862,962	437,088	1,863,930
West Virginia																
Total	609,955	6,707,337	562,896	5,769,886	363,173	5,213,275	337,497	4,531,329	1,584,811	1,541,586	490,779	4,332,319	457,480	889,422	457,484	890,118
Under $1,000	36,843	9,676	35,958	28,079	18,052	27,726	15,602	36,406	43,111	43,107	—	—	—	—	—	—
$1,000 under $2,000	34,375	53,049	30,781	47,194					45,966	44,566	—	—	—	—	—	—
$2,000 under $3,000	33,212	82,047	31,208	72,558	9,764	35,857	20,791	83,966	52,789	46,795	12,989	3,452	18,587	1,778	18,587	1,778
$3,000 under $4,000	24,383	86,024	20,920	77,115	13,267	59,350			54,311	52,912	16,019	14,679	21,784	5,466	21,784	5,466
$4,000 under $5,000	39,502	179,589	35,731	157,386					91,780	86,970	30,830	49,697				
$5,000 under $6,000	32,774	180,026	29,179	153,004	12,788	69,234	10,592	53,118	83,147	80,349	25,776	65,267	19,382	9,091	19,382	9,091
$6,000 under $7,000	35,906	234,004	31,212	200,351	16,317	105,247	13,022	82,157	79,642	76,453	35,508	112,092	31,005	14,593	31,005	14,593
$7,000 under $8,000	28,147	212,383	22,726	170,018	15,549	119,269	11,527	91,510	95,943	88,948	25,249	92,769	23,445	13,577	23,445	13,577
$8,000 under $9,000	39,540	336,036	32,975	272,679	25,151	213,979	23,181	191,125	103,225	101,826	39,142	185,972	39,142	28,432	39,142	28,432
$9,000 under $10,000	26,188	248,635	25,617	237,200	13,596	127,694	13,025	119,474	57,577	57,006	26,188	154,459	26,188	25,957	26,188	25,957
$10,000 under $11,000	31,396	329,191	30,695	316,454	21,429	224,954	20,936	215,268	95,674	95,494	31,396	198,980	31,396	32,089	31,396	32,089
$11,000 under $12,000	21,969	251,731	19,382	208,015	16,151	184,788	13,564	149,925	62,165	59,256	21,969	159,806	21,969	26,760	21,969	26,760
$12,000 under $13,000	21,653	270,700	21,272	255,589	15,626	194,537	15,453	185,686	55,566	54,746	21,653	181,765	21,653	31,769	21,653	31,769
$13,000 under $14,000	35,958	485,528	34,619	465,343	32,014	432,322	30,981	416,357	107,470	106,743	35,958	324,414	35,231	54,498	35,231	54,498
$14,000 under $15,000	20,057	292,737	19,883	282,559	19,543	285,276	19,369	275,043	70,767	67,879	20,057	190,015	19,759	31,830	19,759	31,830
$15,000 under $20,000	60,115	1,377,260	77,839	1,284,413	71,531	1,230,874	70,427	1,171,615	261,282	258,016	80,113	961,030	80,012	176,662	80,012	176,662
$20,000 under $25,000	38,438	849,357	36,562	760,851	35,398	781,156	34,769	727,136	120,275	119,321	38,438	638,267	38,438	128,542	38,438	128,542
$25,000 under $30,000	13,114	354,467	12,325	293,898	12,215	329,309	11,426	277,188	45,613	45,017	13,113	269,341	13,113	58,068	13,114	58,071
$30,000 under $50,000	11,135	397,615	9,853	278,850	9,940	355,042	8,957	255,416	39,530	38,636	11,135	316,958	11,130	80,098	11,130	80,098
$50,000 under $100,000	4,102	269,988	3,195	134,394	3,812	250,244	3,074	129,839	14,511	13,536	4,100	232,289	4,100	81,493	4,102	81,589
$100,000 under $200,000	901	114,108	655	48,137	810	102,733	606	45,384	3,390	3,228	900	96,487	900	42,406	901	42,770
$200,000 under $500,000	214	60,522	178	15,732	190	52,713	167	15,467	758	688	213	52,412	213	27,858	213	27,916
$500,000 under $1,000,000	23	15,482	22	2,764	30	30,971	28	9,249	71	68	23	14,013	23	8,540	23	8,628
$1,000,000 or more	10	19,182	9	7,303					28	26	10	16,155	10	9,915	10	10,002
All returns, summary:																
Under $5,000	168,315	410,384	154,598	382,331	41,083	122,933	36,393	120,372	287,957	274,350	59,838	67,828	40,371	7,244	40,371	7,244
$5,000 under $10,000	162,555	1,209,084	141,709	1,033,251	83,401	635,423	71,347	537,385	419,734	404,582	151,883	610,559	139,162	91,651	139,162	91,651
$10,000 under $15,000	131,033	1,629,888	125,851	1,527,960	104,763	1,321,877	100,303	1,242,280	391,662	384,118	131,033	1,054,979	130,008	176,945	130,008	176,945
$15,000 or more	148,052	3,457,980	140,738	2,826,342	133,926	3,133,042	129,454	2,631,294	485,458	478,536	148,045	2,598,954	147,939	613,582	147,943	614,278

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages									
							Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin																
Total	**1,788,831**	**19,639,183**	**1,570,614**	**16,607,389**	**968,856**	**15,007,427**	**860,699**	**12,838,846**	**4,869,383**	**4,407,202**	**1,426,885**	**12,095,673**	**1,333,044**	**2,384,348**	**1,333,061**	**2,385,150**
Under $1,000	110,463	−46,371	85,884	83,973	21,925	−91,484	11,805	39,755	186,406	186,500	–	–	–	–	[	
$1,000 under $2,000	134,018	202,619	110,873	177,778	19,048	28,499	11,611	29,370	203,036	182,545	] 43,744	14,596	22,994	787	[ ] 23,010	842
$2,000 under $3,000	109,181	268,436	90,703	219,539	16,488	40,792	12,157	33,561	175,136	156,925						
$3,000 under $4,000	125,119	436,547	100,032	337,913	29,341	99,856	19,664	58,675	218,421	184,781	97,114	83,378	79,656	10,572	79,656	10,572
$4,000 under $5,000	94,284	426,705	74,100	294,956	30,996	139,944	23,561	87,157	207,581	177,532	79,855	129,680	61,696	16,406	61,696	16,406
$5,000 under $6,000	85,873	475,163	73,605	421,088	21,670	121,678	15,549	92,964	166,379	148,139	62,569	206,081	68,246	29,494	68,246	29,494
$6,000 under $7,000	84,120	542,736	73,985	483,217	25,979	165,025	17,897	115,185	178,486	163,688	81,952	262,783	73,723	37,216	73,723	37,216
$7,000 under $8,000	72,815	541,453	65,277	456,282	29,430	223,413	24,561	163,056	172,486	159,882	70,305	270,870	64,383	40,110	64,383	40,110
$8,000 under $9,000	64,462	545,379	44,366	377,737	28,241	239,534	19,323	168,256	152,333	133,612	63,920	304,672	60,800	47,827	60,800	47,827
$9,000 under $10,000	79,603	759,814	69,471	612,983	47,044	447,920	41,580	372,849	200,070	183,906	79,376	447,689	79,066	72,207	79,066	72,207
$10,000 under $11,000	72,678	760,323	67,585	648,549	44,052	458,221	39,850	365,757	197,952	185,395	72,638	453,646	70,721	74,405	70,721	74,405
$11,000 under $12,000	64,360	740,632	59,876	652,349	42,526	488,979	39,720	430,990	183,919	177,358	64,360	487,573	63,561	78,013	63,561	78,013
$12,000 under $13,000	70,202	876,702	66,030	795,703	55,741	696,767	52,937	646,801	232,718	229,571	70,192	533,460	69,165	86,717	69,165	86,717
$13,000 under $14,000	65,129	877,701	63,109	813,009	50,259	675,742	48,239	624,196	221,073	221,073	65,129	541,742	64,901	90,167	64,901	90,167
$14,000 under $15,000	75,454	1,089,719	73,403	991,588	59,035	852,061	57,783	788,687	216,060	212,115	75,454	710,217	75,191	123,660	75,191	123,660
$15,000 under $20,000	249,724	4,279,976	238,241	3,918,725	225,171	3,875,006	215,696	3,586,382	900,285	885,715	249,074	2,769,101	248,035	486,176	248,035	486,176
$20,000 under $25,000	126,940	2,802,384	121,475	2,482,863	123,113	2,717,108	119,184	2,443,826	470,564	464,253	126,830	1,915,674	126,601	370,574	126,801	370,574
$25,000 under $30,000	49,882	1,359,015	46,243	1,114,535	47,931	1,307,683	44,942	1,079,428	188,895	183,345	49,882	957,005	49,875	199,529	49,875	199,529
$30,000 under $50,000	37,977	1,340,394	32,346	941,870	35,067	1,236,389	31,004	933,056	131,466	125,556	37,977	994,652	37,963	238,820	37,963	238,820
$50,000 under $100,000	13,642	904,271	11,504	572,011	13,083	867,160	11,206	552,536	56,277	54,383	13,622	681,742	13,575	225,213	13,575	225,328
$100,000 under $200,000	2,481	321,745	2,159	188,157	2,347	303,502	2,110	185,435	10,244	9,518	2,473	248,084	2,473	107,248	2,473	107,252
$200,000 under $500,000	385	105,482	312	37,371	339	92,015	291	36,040	1,473	1,330	382	75,486	382	38,623	382	39,102
$500,000 under $1,000,000	34	22,207	31	4,213	] 30	21,627	29	4,904	[105	88	32	14,458	32	8,761	33	8,908
$1,000,000 or more	5	5,951	4	850					18	12	5	2,884	5	1,825	5	1,825
All returns, summary:																
Under $5,000	573,065	1,288,136	461,592	1,114,159	117,798	217,598	78,798	248,518	990,580	868,263	220,713	237,854	164,346	27,765	164,362	27,820
$5,000 under $10,000	386,873	2,864,546	326,704	2,331,307	152,364	1,197,570	118,910	912,291	869,754	789,227	378,122	1,492,084	346,218	226,854	346,218	226,854
$10,000 under $15,000	347,823	4,345,077	330,003	3,901,198	251,613	3,171,770	238,529	2,856,432	1,051,722	1,025,512	347,773	2,706,639	343,539	452,962	343,539	452,962
$15,000 or more	481,070	11,141,426	452,315	9,260,726	447,081	10,420,490	424,462	8,821,607	1,757,327	1,724,200	480,277	7,659,086	478,941	1,676,768	478,942	1,677,515
Wyoming																
Total	**155,939**	**1,813,560**	**136,950**	**1,426,927**	**89,910**	**1,439,773**	**77,818**	**1,117,061**	**413,901**	**397,389**	**123,921**	**1,215,275**	**116,076**	**255,890**	**116,100**	**256,626**
Under $1,000	10,143	−29,792	7,402	7,946	2,585	−28,353	878	3,441	16,160	15,752	–	–	–	–	–	
$1,000 under $2,000	12,084	18,003	10,756	16,884	] 2,417	5,353	1,659	5,564	[18,344	16,807	] 5,381	1,470	[–	–	[ ] 2,315	132
$2,000 under $3,000	10,943	26,829	9,009	22,132					15,086	13,911						
$3,000 under $4,000	8,916	30,717	7,457	25,115	1,714	5,729	] 2,705	11,098	[14,135	11,693	7,201	7,713	] 9,157	1,009	[6,853	948
$4,000 under $5,000	7,587	34,279	6,709	30,234	2,277	10,146			15,322	14,695	6,401	10,656	5,031	1,276	5,031	1,276
$5,000 under $6,000	5,011	27,671	4,183	22,566	2,224	12,267	1,746	9,433	11,336	10,099	4,593	10,668	3,683	1,422	3,683	1,422
$6,000 under $7,000	6,018	39,335	5,449	34,411	3,714	24,512	3,304	20,569	14,195	13,216	5,817	17,207	5,020	2,094	5,020	2,094
$7,000 under $8,000	6,262	46,844	5,598	40,626	3,874	29,080	3,210	24,131	19,573	18,846	5,974	21,074	5,735	2,749	5,743	2,754
$8,000 under $9,000	7,136	60,420	5,667	45,928	3,494	29,470	2,812	21,235	17,885	17,323	7,136	33,818	7,083	5,263	7,085	5,289
$9,000 under $10,000	8,661	82,184	7,344	70,076	5,154	49,009	3,837	38,408	24,536	23,139	8,381	46,317	8,101	7,514	8,101	7,514
$10,000 under $11,000	5,558	58,556	5,379	54,191	3,421	36,067	3,242	32,194	17,298	16,386	5,420	34,773	5,357	5,618	5,357	5,618
$11,000 under $12,000	4,966	57,277	4,477	48,972	3,538	40,700	3,049	32,830	15,068	14,690	4,966	35,353	4,768	5,646	4,768	5,646
$12,000 under $13,000	6,251	78,144	5,790	68,450	4,965	62,024	4,683	54,394	17,096	16,621	6,251	49,674	6,251	8,062	6,251	8,062
$13,000 under $14,000	5,669	76,827	5,382	71,266	4,369	59,217	4,122	54,079	17,637	17,222	5,669	48,804	5,669	8,155	5,669	8,155
$14,000 under $15,000	5,148	74,965	4,854	66,610	4,167	60,557	4,023	56,254	16,256	16,256	5,148	49,789	5,144	8,577	5,144	8,577
$15,000 under $20,000	22,825	391,292	21,648	350,937	20,462	351,483	19,555	319,229	80,046	78,835	22,825	261,169	22,624	45,543	22,624	45,547
$20,000 under $25,000	11,235	248,438	10,586	218,013	10,496	232,288	9,957	206,419	39,528	38,959	11,234	183,486	11,102	35,272	11,102	35,272
$25,000 under $30,000	4,553	123,912	4,083	95,892	4,483	122,133	4,013	94,440	18,191	18,151	4,553	93,284	4,482	19,118	4,482	19,118
$30,000 under $50,000	4,953	181,699	3,809	91,371	4,721	172,368	3,735	90,682	18,896	17,784	4,951	146,375	4,858	34,105	4,860	34,218
$50,000 under $100,000	1,603	107,021	1,101	33,686	1,472	98,412	1,044	32,149	5,899	5,622	1,603	93,161	1,594	30,046	1,595	30,225
$100,000 under $200,000	325	42,972	211	8,563	290	37,803	195	8,046	1,094	988	325	38,821	325	16,696	325	16,800
$200,000 under $500,000	82	23,508	50	2,473					284	267	82	20,736	82	10,968	82	11,115
$500,000 under $1,000,000	] 10	12,459	6	473	[ ] 73	29,508	49	2,466	[ ] 34	27	10	10,947	10	6,737	10	6,846
$1,000,000 or more																
All returns, summary:																
Under $5,000	49,673	80,036	41,333	102,412	8,993	−7,124	5,242	20,103	79,047	72,858	18,983	19,839	14,188	2,286	14,199	2,357
$5,000 under $10,000	33,088	256,455	28,241	213,607	18,460	144,338	14,909	113,776	87,525	82,723	31,901	129,084	29,622	19,062	29,632	19,072
$10,000 under $15,000	27,592	345,789	25,882	309,489	20,460	258,565	19,119	229,752	83,357	81,175	27,454	218,393	27,189	36,057	27,189	36,057
$15,000 or more	45,586	1,131,301	41,494	801,420	41,997	1,043,995	38,548	753,431	163,972	160,633	45,583	847,958	45,077	198,485	45,080	199,140

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO[1]																
Total	**315,675**	**2,668,758**	**315,675**	**2,654,014**	**158,404**	**1,671,246**	**158,404**	**1,653,850**	**763,112**	**762,443**	**309,248**	**1,518,221**	**303,101**	**251,484**	**303,101**	**251,484**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000					—	—	—	—								
$2,000 under $3,000	21,834	65,107	21,834	65,095	—	—	—	—	21,834	21,834	15,407	20,374	15,407	2,606	15,407	2,606
$3,000 under $4,000					—	—	—	—								
$4,000 under $5,000	37,979	179,581	37,979	179,318					44,126	44,126	37,979	84,388	35,930	12,115	35,930	12,115
$5,000 under $6,000	50,469	270,376	50,469	270,520	32,292	194,293	32,292	187,178	70,959	70,959	50,469	137,329	48,420	20,483	48,420	20,483
$6,000 under $7,000	28,194	182,101	28,194	174,866					69,747	69,747	28,194	81,705	26,145	10,533	26,145	10,533
$7,000 under $8,000	42,914	321,476	42,914	325,122	26,521	198,239	26,521	202,560	126,956	126,956	42,914	147,280	42,914	19,453	42,914	19,453
$8,000 under $9,000	39,502	338,681	39,502	336,142	27,700	237,715	27,700	232,140	131,292	131,292	39,502	169,313	39,502	24,039	39,502	24,039
$9,000 under $10,000	26,594	250,531	26,594	256,387	16,800	156,367	16,800	160,360	75,396	75,396	26,594	147,351	26,594	23,459	26,594	23,459
$10,000 under $11,000	10,697	111,543	10,697	113,327	19,435	217,529	19,435	218,558	34,798	34,798	10,697	86,054	10,697	10,666	10,697	10,666
$11,000 under $12,000	14,630	169,487	14,630	169,905					44,420	44,420	14,630	106,566	14,630	17,372	14,630	17,372
$12,000 under $13,000																
$13,000 under $14,000	18,388	244,463	18,388	254,980	14,893	198,667	14,893	209,209	54,992	54,992	18,388	160,536	18,388	27,790	18,388	27,790
$14,000 under $15,000																
$15,000 under $20,000	13,594	236,152	13,594	234,609	10,249	179,193	10,249	179,768	46,576	45,907	13,594	166,553	13,594	31,299	13,594	31,299
$20,000 under $25,000																
$25,000 under $30,000																
$30,000 under $50,000																
$50,000 under $100,000	10,880	299,260	10,880	273,743	10,514	269,243	10,514	264,077	42,016	42,016	10,880	230,768	10,880	51,689	10,880	51,689
$100,000 under $200,000																
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	59,813	244,688	59,813	244,414	103,313	786,614	103,313	782,238	65,960	65,960	53,386	104,761	51,337	14,721	51,337	14,721
$5,000 under $10,000	187,673	1,363,166	187,673	1,363,037					474,350	474,350	187,673	682,978	183,575	97,947	183,575	97,947
$10,000 under $15,000	43,715	525,494	43,715	538,211	34,328	416,197	34,328	427,766	134,210	134,210	43,715	333,159	43,715	55,828	43,715	55,828
$15,000 or more	24,474	535,411	24,474	508,353	20,763	468,435	20,763	443,845	88,592	87,923	24,474	397,320	24,474	82,987	24,474	82,987
Puerto Rico																
Total	**26,524**	**200,194**	**25,797**	**194,856**	**17,667**	**165,560**	**16,950**	**160,036**	**94,419**	**90,078**	**15,774**	**93,792**	**7,961**	**4,958**	**7,961**	**4,958**
Under $1,000																
$1,000 under $2,000																
$2,000 under $3,000																
$3,000 under $4,000																
$4,000 under $5,000	17,118	53,850	16,621	51,299	8,911	35,214	8,424	32,477	54,676	50,350	6,375	4,117	2,277	356	2,277	356
$5,000 under $6,000																
$6,000 under $7,000																
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000																
$11,000 under $12,000																
$12,000 under $13,000	5,331	64,279	5,102	62,296	5,331	64,279	5,102	62,296	23,982	23,982	5,331	32,682	2,935	1,240	2,935	1,240
$13,000 under $14,000																
$14,000 under $15,000																
$15,000 under $20,000																
$20,000 under $25,000																
$25,000 under $30,000																
$30,000 under $50,000																
$50,000 under $100,000	4,075	82,065	4,074	81,261	3,425	66,067	3,424	65,263	15,761	15,748	4,068	56,993	2,749	3,362	2,749	3,362
$100,000 under $200,000																
$200,000 under $500,000																
$500,000 under $1,000,000																
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	17,118	53,851	16,621	51,300	8,911	35,214	8,424	32,477	54,676	50,350	6,375	4,117	2,277	356	2,277	356
$5,000 under $10,000																
$10,000 under $15,000	9,406	146,345	9,176	143,556	8,756	130,347	8,526	127,558	39,743	39,728	9,399	89,675	5,684	4,602	5,684	4,602
$15,000 or more																

Footnotes at end of table.

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages									
							Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
U. S. Citizens Abroad[1]																
Total	159,638	1,912,283	98,244	1,509,865	97,895	1,496,177	71,248	1,267,101	470,474	449,612	99,416	1,341,255	86,436	181,730	86,440	182,465
Under $1,000	37,324	—6,234	(*)	(*)	15,271	—4,719	(*)	(*)	80,364	80,355	—	—	—	—	—	—
$1,000 under $2,000											—	—	—	—	—	—
$2,000 under $3,000											—	—	—	—	—	—
$3,000 under $4,000	43,373	156,865	28,573	90,379	24,475	88,079	15,823	44,203	122,153	113,417						
$4,000 under $5,000											20,946	29,674	18,669	3,172	18,669	3,172
$5,000 under $6,000																
$6,000 under $7,000																
$7,000 under $8,000	24,331	186,164	19,922	144,453	15,824	123,893	13,775	111,650	75,154	71,056	24,102	87,471	21,826	11,034	21,826	11,304
$8,000 under $9,000																
$9,000 under $10,000																
$10,000 under $11,000							(*)	(*)								
$11,000 under $12,000							(*)	(*)								
$12,000 under $13,000	13,893	165,168	9,099	110,989	8,788	106,449	—	—	43,275	40,079	13,893	95,068	12,295	12,580	12,295	12,580
$13,000 under $14,000							(*)	(*)								
$14,000 under $15,000							(*)	(*)								
$15,000 under $20,000	10,538	181,810	9,869	156,075	5,855	99,885	5,166	76,859	27,453	26,784	10,538	123,393	7,862	14,596	7,862	14,596
$20,000 under $25,000	10,862	245,306	9,983	215,547	9,332	210,680	9,332	199,964	42,530	41,879	10,862	180,165	10,212	26,257	10,212	26,257
$25,000 under $30,000	4,392	122,530	(*)	(*)	4,392	122,530	(*)	(*)	20,250	18,721	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	9,375	376,767	9,148	342,394	9,375	376,767	9,148	342,394	37,773	36,142	9,375	323,356	7,423	24,862	7,423	24,862
$50,000 under $100,000	4,655	304,827	4,160	246,589	3,799	249,255	3,628	213,255	17,927	17,727	4,648	263,403	3,987	39,639	3,987	39,694
$100,000 under $200,000	778	100,323	707	76,848	680	87,908	616	66,015	3,191	3,067	771	88,361	693	18,629	693	18,629
$200,000 under $500,000	101	26,837	89	15,526	92	26,224	85	15,237	339	327	101	25,489	92	7,156	95	7,190
$500,000 under $1,000,000	12	7,712	10	3,266	12	9,226	9	3,016	47	42	12	6,992	12	3,148	12	3,170
$1,000,000 or more	5	42,208							18	16	5	26,915	3	11,800	4	12,424
All returns, summary:																
Under $5,000	72,045	103,831	26,540	76,574	31,322	37,761	13,790	33,734	170,870	162,125	18,392	24,305	14,343	2,830	14,343	2,830
$5,000 under $10,000	32,982	232,966	24,476	161,201	24,248	169,492	18,101	124,869	106,801	102,703	28,656	82,840	26,152	11,377	26,152	11,377
$10,000 under $15,000	13,893	165,167	9,099	110,989	8,788	106,449	7,190	86,905	43,275	40,079	13,893	95,067	12,295	12,581	12,295	12,581
$15,000 or more	40,718	1,410,320	38,129	1,161,099	33,537	1,182,475	32,167	1,021,594	149,528	144,705	40,475	1,129,041	33,646	154,943	33,650	155,678

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

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

Section 6

Explanation of Classifications and Terms

Classifications

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 tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taypayer was considered to be unmarried for the entire year. Each of the above classifications is described under separate heading.

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are tabulated and classified under "U.S. Citizens Abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico, described in section 5, State and Regional Data, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed.

Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This occurred because married persons filing separate returns were required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other to claim none. It was therefore assumed for the statistics that returns of married taxpayers filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $15,000 ($10,000 for 1974) on which the income tax was determined from the tax tables, and

(2) Returns with adjusted gross income of $15,000 or more ($10,000 or more for 1974) and without itemized deductions (except as indicated above).

There were some returns showing no deductions which were classified as standard deduction returns. This occurred for returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the $2,300 maximum amount) in the event there were no itemized deductions. It was therefore assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income.")

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the returns was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are based are described below under "Terms." Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Tax Rates

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in table 3.13. In table 3.12, the highest or marginal rate applicable is used to group returns.

See also the illustrations and text in section 3—Tax Computation and Tax Rates.

Tax Rate Schedules

The tax rates, graduated from 14 to 70 percent, were grouped by marital status into four sets or schedules of rates for individual income tax returns. These four schedules were for:

(1) Joint returns and returns of surviving spouses,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households,

(4) Returns of single persons not heads of households or surviving spouses.

Reproductions of these schedules can be found in section 8, Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits and the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, or taxes from excess contributions to or prematute withdrawals from individual retirement accounts, or other taxes; however these taxes were disregarded for the purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income.

For the purposes of this report, the earned income credit in effect for 1975 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax

preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income Tax After Credits.")

It should be noted that classification as nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from amended returns or from audit or other enforcement activities. In the case of the data for the earned income credit and the effect on this classification, however, many taxpayers received the credit only after the Internal Revenue Service had examined their returns in Revenue processing and notified them that they were eligible to receive it. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during processing and those adjustments are reflected in the data. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

Type of Tax Computation

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;

(2) Alternative tax, computed on Schedule D, Capital Gains and Losses;

(3) Income averaging, computed on Schedule G, Income Averaging;

(4) Maximum and regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and

(5) Maximum and alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the additional tax for tax preferences (computed on Form 4625, Computation of Minimum Tax) and the special income averaging tax on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxability or nontaxability of a return for the statistics, they were each computed on income which was excluded from adjusted gross income, and therefore from income subject to tax. Table 3A presents data for the five major types of tax computation as well as for these two special tax computations. In addition, explanations of the types of tax computations can be found in the Explanation of Terms below and in section 3, Tax Computation and Tax Rates.

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 1975.

Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences (Minimum Tax)."

Accelerated Depreciation on Other Real Property

See "Tax Preferences (Minimum Tax)."

Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax Preferences (Minimum Tax)."

Additional Tax for Tax Preferences

In order to mitigate the effect of certain tax advantages, the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of $30,000 ($15,000 each for married persons filing separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) Excludable portion of qualified dividends (up to $100 per taxpayer),

(10) Business net operating loss carryover,

(11) Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees, and

(12) Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan (such amounts were eligible to be taxed separately from other sources of income).

(13) Deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Investment Interest."

Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences (Expanded Income)."

Alimony Paid

This amount was reported on Schedule A, Itemized Deductions, and taken as a deduction for payments made as alimony or separate maintenance. See also "Miscellaneous Itemized Deductions" and "Alimony Received."

Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and a deduction to 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 based on the marital relationship;

3) paid after the decree; and periodic.

Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first $25,000 ($12,500 for married persons filing separately) of long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first $25,000 ($12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above $25,000 (or above $12,500) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain (reduced by the net short-term capital loss) in excess of $25,000 (or in excess of $12,500).

The limit on the amount of gain taxed at the 50 percent rate did not apply in the case of long-term gains arising from corporate liquidation distributions, binding contracts, and installment sales entered into on or before October 9, 1969. The entire taxable half of these gains was subject to the 50 percent rate first, and, in the event that these gains exceeded $25,000 ($12,500), any other long-term gains were taxed at the higher regular rates as part of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that taxable income had to exceed $26,000 for married taxpayers filing separately, $38,000 for single persons and heads of households, and $52,000 for married persons filing jointly.

Taxpayers with large amounts of taxable income which included both earned income (salaries, wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

Amortization

See "Tax Preferences (Minimum Tax)."

Bad Debt Reserves

See "Tax Preferences (Minimum Tax)."

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" and the remittance tendered by the taxpayer with the return.

Balance for Partial Tax

See "Maximum Tax on Earned Income."

Balance of Insurance Premiums

See "Medical and Dental Expenses."

Business or Profession Net Profit or Net 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 carryover of a prior-year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (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 (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of 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 or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 29b, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions Not Included in Adjusted Gross Income."

Cash Contributions

See "Contributions."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded $100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was tabulated as part of "miscellaneous deductions."

Child and Dependent Care Expenses

The Revenue Act of 1971 substantially liberalized the itemized deduction relating to child and dependent care expenses. Beginning with 1972, eligible taxpayers (described below) could deduct up to $400 a month for employment-related household services, child care, disabled dependent care, or incapacitated husband or wife care expenditures. The deduction for each month was computed separately, based on the circumstances existing during the month. Prior to 1972, the maximum allowable deduction for the year was $600 for one dependent and $900 for two or more dependents.

Only employment-related expenses qualified for deduction. Expenses for the care of dependent children under the age of 15, if performed outside the taxpayer's household, were limited for each month to $200 a month for one child, $300 a month for two children, and $400 a month for three or more children. The deduction was available in full if the taxpayer's adjusted gross income did not exceed $18,000. For those with incomes above $18,000, the deduction was reduced by 50 cents for each dollar of income above $18,000.

Contributions

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations

which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited deduction was to be phased down to the 50 percent limitation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50 percent limit for 1975 and thereafter.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for Federal Tax on Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for off-highway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) noncommercial aviation fuels used for nontaxable purposes or fuels which were resold during the taxable year. These taxes could be applied as a credit against income tax liability when the return was filed 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 on 1976 Tax

This credit was part of the overpayment on 1975 tax which taxpayers specifically requested to be credited to their estimated tax for 1976.

Dependents with Unearned Income

Prior to the enactment of the Revenue Act of 1971, the standard deduction was available to a taxpayer regardless of the source of income. The Act provided that in the case of certain taxpayers who were dependents and did not itemize their deductions the low-income allowance could not exceed "earned income" (such as wages, salaries, and professional fees) and that the percentage standard deduction would be computed only with reference to that part of the taxpayer's adjusted gross income that was attributable to earned income. The limitation applied if the taxpayer was the dependent of another taxpayer for the year, whether or not he or she was, in fact, claimed as a dependent by the other taxpayer. Since the standard deduction could be computed only with regard to earned income, such dependents could not use the tax tables to compute their tax inasmuch as the full amount of the standard deduction was built into those tables.

Depletion

See "Tax Preferences (Minimum Tax)."

Dividend Exclusion

A taxpayer could exclude up to $100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife received eligible dividends, each excluding up to $100 against the respective dividend 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.

For further explanations, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Divdends Received

Domestic and foreign dividends received included:

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly, as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and other corporations, most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

Earned Income

For amount used to compute maximum tax, see "Maximum Tax on Earned Income;" for amount used to compute the earned income credit, see "Earned Income Credit."

Earned Income Credit

The Tax Reduction Act of 1975 provided for an "earned income credit," available for tax year 1975 to low-income workers who maintained a household and had dependent children whom they claimed as dependents. This credit was based on "earned income," comprised 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 $4,000 of earned income, or $400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above $4,000. Thus, at the $8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit:

(1) had an adjusted gross income or earned income, whichever was larger, of less than $8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and at least one child whom the taxpayer was entitled to claim as a dependent and who was either under 19 years of age or was a student,

(3) 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,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The earned income credit was unique in that it could result in a refund to the extent it was not used to offset a taxpayer's tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with any employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for 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. Likewise, the employee was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

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 a beneficiary's account from current year fiduciary income, whether or not actually received.

It also included 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 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 comprised 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. 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, still had a net operating loss carryover or a capital loss carryover; or which had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Periodically, additional information on estate or trust income can be found in *Statistics of Income—Fiduciary Income Tax Returns.*

Estimated Tax Payments

See "Payments on 1975 Declaration of Estimated Income Tax."

Excess Social Security Taxes Withheld

For 1975, if the total social security (FICA) tax withheld was greater than $824.85 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1974, the maximum amount was $772.20.

Exemptions

In the computation of taxable income, a $750 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 other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over and blind.

Exemptions were also allowed for qualified dependents who had less than $750 gross income ($750 or more if in category (2) below) and who received more than half their support from the taxpayer.

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

(1) dependents who had less than $750 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were $2,050 or more, or had less than $2,050 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This figure was obtained by adding "adjusted gross income" and "tax preferences," and by subtracting "investment interest." Each of these terms is explained separately in this section. Note that the second (higher) limitation on investment interest is applicable.

Farm Net Profit or Net Loss

This source 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 (1) gain from sales of livestock held for breeding purposes and of land with unharvested crops, reported on the separate schedule for sales of property (Schedule D), and (2) farm rental income 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, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

Forfeited Interest Penalty Adjustment

Prior to 1974, taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct these penalties only as itemized deductions. Beginning with Tax Year 1974, they could be taken

as adjustments to gross income, thus allowing taxpayers with the standard deduction to deduct their premature withdrawal penalties.

The 1975 return was the first one which had a separate line for this item.

General Sales Taxes

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 tax 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 had to actually 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, while children of the taxpayer did not have to be dependents but did have to reside in the same household with the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Home Mortgage Interest

See "Interest Paid."

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 reduction of the overall amount of tax due. 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" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

For the "special" income averaging computation, see Section 3, Tax Computation and Tax Rates.

Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpayer filing jointly had $20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was $3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on $15,360 of taxable income under the regular tax computation method. Therefore, this latter amount ($15,360) was tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation irrespective of any other income tax paid by the taxpayer. See also "Type of Tax Computation."

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following statutory credits: retirement income credit; investment credit; foreign tax credit; work incentive (WIN) credit; credit for contributions to candidates for public office; and, beginning with Tax Year 1975, the personal exemption credit. For purposes of this report, all or part of the earned income credit was also subtracted in arriving at income tax after credits. See also "Total Income Tax" and "Total Tax Liability."

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

(1) The regular tax, including the tax from the tax tables,

(2) The alternative tax,

(3) Tax computed using the standard income averaging provision, or

(4) Tax computed using the maximum tax computation on earned income.

Starting with Tax Year 1974, another income tax was added to the amount computed under one of the above methods to complete "income tax before credits." This tax, known as "tax from special averaging methods," was a tax computed on the ordinary income portion (in contrast to the portion treated as long-term capital gain) of a lump-sum distribution from a qualified pension or retirement plan. The ordinary income portion of the distribution was excluded from the taxpayer's "taxable income" and was accorded special tax treatment. By taxing the two parts of income separately, each was taxed at rates lower than they would have been had the combined total been taxed. Because of this special tax treatment, the number of returns with income tax before credits is greater than the number of returns with taxable income.

See also "Lump-sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated withholding rates ranging from 14 to 36 percent; or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

Income tax withheld from pensions and annuities reported on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was included in this amount.

The Tax Reduction Act of 1975 provided for lower income tax withholding to reflect the increases in the low-income allowance and the percentage standard deduction, the earned income credit, and the personal exemption credit. As a result, the data presented in this report for income tax withheld are not entirely comparable with those shown for previous years.

Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, employees who were not covered by a qualified private or governmental retirement plan were able to set up their own individual retirement accounts (IRA's) at a bank or other qualified financial institution; or by investing directly in individual annuity contracts issued by an insurance company; or by investing in special retirement bonds issued by the Federal Government. Contributions to such plans, which were limited to the lesser of $1,500 or 15 percent of the individual's "earned income" (wages, salaries, and self-employment income) could be deducted from the employee's gross income in arriving at adjusted gross income Taxpayers could start withdrawing funds from these accounts after they reached age 59 1/2 and had to start doing so after reaching 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. Contributions to the retirement account in excess of the lega limitation for the year (15 percent of earnec

income, $1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution.

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment), 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 as provided in Code section 483, and finance charges.

For Tax Year 1975, the deduction for investment interest was limited by the following items in the order listed:

(1) $25,000 ($12,500 for married persons filing separately);

(2) plus net investment income;

(3) plus the amount by which net long-term capital gains exceeded net short-term capital losses;

(4) plus the excess of allowable rental expenses over rental income attributable to property subject to a net lease;

(5) plus one-half of the amount by which investment interest exceeded the sum of (1), (2), (3), and (4).

Investment interest disallowed in the current year because of these limitations could be carried over to the next succeeding year and deducted, limited to one-half of the excess of net investment income generated for the carryover year, plus $25,000 over the greater of investment interest in the carryover year or $25,000. Any part disallowed which could not be deducted in the carryover year could be further carried over to a third year after being reduced by the capital gain deduction for the carryover year. Any amount remaining could not be deducted.

The data shown in this report reflect only the amount specified by the taxpayer as investment interest on the official form, Form 4952 (Investment Interest Expense Deduction), or an equivalent schedule, and consequently may be an understatement of the full amount of investment interest.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Also includable were 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 which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. Before January 22, 1975, the credit was, in general, 7 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax, and tax first had to be reduced by foreign tax credit and retirement income credit before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carry-forward of credit computed under laws in effect prior to 1971.

Investment Interest

This was an amount computed for the statistics on high-income returns required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income (interest received, dividends, and capital gains, to the extent included in total income). Since different amounts of investment income are included in different income concepts used in this report, investment interest had to be limited as follows:

(1) When the income concept being tabulated was adjusted gross income or adjusted gross income less investment interest, the upper limit was computed by adding:

(a) interest received,

(b) dividends after exclusion of up to $100 per taxpayer,

(c) all net short-term capital gains, and

(d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of the excess of long-term capital gains over short-term capital losses), and by subtracting all the net short-term and one-half the net long-term capital losses, limited to $1,000 per tax return.

(2) When data on expanded income or adjusted gross income plus tax preferences were tabulated, the upper limit was computed by adding:

(a) interest received

(b) dividends before exclusion

(c) all net short-term capital gains

(d) all net long-term capital gains and by subtracting all the net short-term and one-half net long-term capital losses, limited to $1,000 per tax return.

Investment Interest Expense Deduction

See "Interest Paid."

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, child care expenses, and other 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.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. As a result, on breakeven or deficit adjusted gross income returns, the taxpayer had nothing from which to subtract the deductions; consequently, itemized deductions were not tabulated from these returns even when the taxpayer entered them on the return form.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative Computation of Tax."

Low-income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. The Tax Reduction Act of 1975 increased the amount of the low-income allowance for all taxpayers and provided for different amounts based on a taxpayer's filing status. Thus, for 1975, the low-income allowance was $1,600 for unmarried persons (including heads of households with dependent children), $1,900 for married persons filing joint returns and surviving spouses, and $950 for married persons filing separate returns. Previously, the low-income allowance was $650 for married persons filing separate returns and $1,300 for all other taxpayers regardless of their filing status. The primary effect of the

increase in the low-income allowance for 1975 was to relieve certain individuals of filing a Federal income tax return.

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lump-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profit-sharing, or stock bonus plans made in one tax year and representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59 1/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from service, or (4) after a self-employed individual or an owner-employee became disabled.

The entire amount of such lump-sum distributions was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total amount of the distribution (1) any amounts contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's gross income) and (2) net unrealized appreciation of employer securities. (The employee paid the tax on the unrealized appreciation of employer securities when the securities were sold.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income, based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income. This ordinary income portion of the lump-sum distribution could then be taxed under an elective special 10-year averaging method. In such cases, the ordinary income portion was excluded from adjusted gross income (and, accordingly, taxable income) and taxed separately. Otherwise, the ordinary income portion was included in adjusted gross income and taxed in the same manner as other income. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

In the statistics for 1975, therefore, the ordinary income portion of the lump-sum distribution taxed under the special income averaging method was not included in adjusted gross income and, as a result, the data for adjusted gross income are not entirely comparable with those for previous years.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of $11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as $1,380 on the first $8,000 plus 22 percent of the excess. The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is $3,000 ($11,000 minus $8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was accomplished by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was instead applied. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Earned income" was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for 1975 or the average of this amount for 1971–75. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net short-term capital losses.

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

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income computed as described in the first paragraph plus the tax on "other taxable income" defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3.

Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had $750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded

1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half cost plus any excess over $150 was deductible as a regular medical expense.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income which did not qualify as taxes, medical expenses, interest, or charitable contributions. These included alimony; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; contributions to candidates for public office; fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

Casualty and theft losses, defined earlier in this section, while shown as a separate category on the return form, were tabulated as part of miscellaneous deductions for purposes of this report.

Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct certain reasonable expenses incurred in moving from the old residence to the new residence at the new place of employment, subject to limitations in the law. These expenses were deducted from gross income and used to arrive at adjusted gross income.

Deductible expenses included those incurred for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and household members enroute to the new residence. There was no dollar limitation for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

Net Operating Loss Credit

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

Net Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

One-Half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust. If these credits were in excess of the total tax, they were treated as an overpayment and could result in a refund. Also included were amounts which could not be identified as to retirement income, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. (See also "Other Taxpayments.")

Other Taxes

"Other taxes" included the tax deemed paid by beneficiaries on "accumulation distributions" of trusts and amounts which could not be identified as to self-employment tax, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, additional tax for tax preferences (minimum tax), social security tax on tip income, or taxes on premature distributions from or excess contributions to Individual Retirement Accounts.

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits" to the extent that they were in excess of total tax and were refundable were also tabulated as other taxpayments.

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment 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.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. Such income was included on the tax return on the separate lines provided for these income types.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Tax Return" and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Payments on 1975 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1975 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1974 tax liability.

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 non-contributory plan) by contributions of the employer.

Since a non-contributory 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 31b of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

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, or the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E), with the taxable portion shown separately and carried forward to the Form 1040 as "Schedule E income." When it was possible for the retired employee or a survivor to recover the employee's contributions within 3 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).

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Percentage Standard Deduction

See "Standard Deduction."

Personal Exemption Credit

This was a credit of $30 per exemption (not including those for age and blindness) provided for by the Tax Reduction Act of 1975. The Internal Revenue Service computed this credit for every return, even if the taxpayer had failed to claim it; for purposes of the statistics, however, the amount of the credit was limited, on a return-by-return basis, to the amount of income tax before credits.

Personal Property Taxes

See "Taxes Paid Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. 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, or it could be to a political campaign committee. For Tax Year 1975, the credit against income tax was permitted for 25 percent of the political contributions made, up to $50 on a joint return or $25 on a return of a married person filing separately or on the return of a single person, as provided for by Public Law 93–625 (an act to amend the tariff schedules). In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to $200 on a joint return or $100 on a return of a married person filing separately or on the return of a single person. Previously, the limits were set at $25 ($12.50) for the credit and $100 ($50) for the deduction.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate $1 ($2 on a joint return if both the taxpayer and spouse so elected) of their 1975 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the taxpayer's tax liability for the year.

Purchase of New Residence Credit

As a stimulus to new housing, the Tax Reduction Act of 1975 allowed a credit against tax for a portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to $2,000 for all returns except those of married persons filing separately; for the latter, the limit was $1,000. The credit could be further limited since it could not exceed the tax for the year reduced by credits for personal exemptions, foreign taxes, retirement income, investment in depreciable property, WIN expenses, and political contributions.

In order to qualify for the credit, the residence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date of construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975, and before January 1, 1977. The "purchase price" referred to the adjusted basis. Thus, where the new residence was a replacement residence, the cost of the new residence had to be reduced by the gain not recognized on the sale of the old residence. Finally, the taxpayer was required to attach to his or her return a certification by the seller that the purchase price paid was the lowest price at which the new residence was offered for sale after February 28, 1975.

Real Estate Taxes

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 "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining "income tax before credits" first computed taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and any other allowable expenses related to the rented property.

Retirement Income Credit

A credit based on "retirement income" was allowed an individual receiving earned income (such as salaries or wages) of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax

reduced by credits for foreign taxes and for tax withheld on tax-free covenant bond interest.

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, copyrights on literary works, trademarks, formulae, and so on. 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 (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount by the sick pay exclusion and certain expenses connected with employment. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

Comparability of 1975 sales of capital assets data with 1974 data was somewhat affected by a provision of the Tax Reduction Act of 1975 concerning the net gain resulting from the sale of a personal residence. The Act provided for an increase in the amount of time (from 12 to 18 months) allowed to invest the gain (from the sale of one residence) in a replacement residence, thereby postponing the taxation of the realized gain. To the extent that this provision was used by taxpayers in 1975, the data are affected.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code 1231. Examples of such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, and 1252, and in the case of certain mining property by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962 and 1964, respectively (to the extent of such depreciation the gain was ordinary income). Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming. Code section 617 limited eligible gain on depletable mining property after taking account of certain exploration and development expenditures (to the extent of these expenditures gain was ordinary income). None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

Net short-term gain or loss—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964–74.

Short-term capital loss carryover—This carryover was the unused portion of any net capital loss sustained during 1959–63 and any net short-term loss sustained after 1963 which exceeded the loss year's net capital gain or the $1,000 maximum net capital loss deduction.

Long-term capital loss carryover—This carryover was the unused portion of net long-term loss sustained after 1963 which exceeded the loss year's net short-term capital gain or the $1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain—In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the excess net long-term gain over net short-term loss; (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net gain includes the amount of capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions on

line 29b of the Form 1040. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net loss—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) $1,000 ($500 for married taxpayers filing separately).

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (1) any share of gain or loss received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (2) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); and (3) losses on small business stock if the owners were the original holders (however, such losses were limited to $50,000, or $25,000 for married persons filing separate returns; gains were treated as capital gains); and (4) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see below).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of Code sections 1245, 1250, 1251, 1252, and 617. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, sales of property other than capital assets, was increased.

Sections 1245 and 1250 applied to certain depreciable and real property. Sections 1251 and 1252 prescribed special limitations for much of this same property if it was used in the business of farming. Section 617 applied to certain depletable property.

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The maximum amount of the deduction was 15 percent of earned income or $7,500, whichever was less.

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. 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 1975 was $14,100 reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $1,114 based on the 7.9 percent rate in effect for that year. For 1974, the rate was the same, although the maximum amount of earnings subject to the tax was $13,200 and the maximum tax was $1,042. Tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his 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 income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (husband's) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for over 6 months of the year.

Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against income from other sources.

Small Business Corporation income shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in *Statistics of Income—Corporation Income Tax Returns.*

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and 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 com-

pute the social security tax on unreported tips on Form 4137 and attach it to the Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lump-sum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974. Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer contributions made before 1974 were given long-term capital gain treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps.

(1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions;

(2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10; and

(3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

However, those taxpayers who had received lump-sum distributions in both 1974 and 1975 then subtracted the tax they had previously paid on the 1974 distribution to determine the tax due for 1975.

This then represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1975, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than $2,300 or less than $1,600. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at $1,300 and $950. For married persons filing jointly, as well as certain surviving spouses, the limits were $2,600 and $1,900. These limits for joint returns were $600 higher than those in effect for 1974; for all other returns, the limits were $300 higher. Also, for 1974, the applicable percentage was 15, as compared to 16 for 1975.

State and Local Gasoline Taxes

See "Taxes Paid Deduction."

State and Local Income Taxes

See "Taxes Paid Deduction."

State Income Tax Refunds

These represented that part of State income tax refunds which had given the taxpayer a tax benefit in a previous year. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

There were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; and, beginning with 1975, payments to an individual retirement account. Each of these adjustments to gross income is described under separate heading.

Stock Options

See "Tax Preferences (Minimum Tax)."

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

Tax Credits

Included here were the following credits applied against income tax:

(1) Retirement income credit,
(2) Investment credit,
(3) Foreign tax credit,
(4) Contributions to candidates credit,
(5) Work Incentive (WIN) credit,
(6) Personal exemption credit,
(7) New principal residence credit, and
(8) "Other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment and work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, and "other taxes."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its 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 From Recomputing Prior-Year Work Incentive Program (WIN) Credit

The Work Incentive (WIN) Program credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any Work Incentive Program (WIN) credit taken on a qualifying employee whose employment was terminated before the end of the period claimed in computing the credit. Tax credits could not be applied against this additional tax.

See also "Work Incentive Program Credit."

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Tax Preferences (Expanded Income)

Tax preferences, as computed for tables using the income concept of "expanded income," required for statistical purposes under the Tax Reform Act of 1976, were the sum of:

(1) dividend exclusion (up to $100 per taxpayer receiving qualified dividends)

(2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses)

(3) any other tax preferences reported on Form 4625 (computation of Minimum Tax). See also "High-income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Tax Preferences (Minimum Tax)

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) *Accerlerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); (c) personal property (defined by section 1245) subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities.* The excess of these special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(3) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

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

(6) *Capital gains.* One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

Tax Savings From Special Tax Computations

In this report the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., maximum tax, income averaging, etc.) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $750. See also "Income Subject to Tax."

Taxes Paid Deduction

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

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

(1) Income tax withheld,

(2) Excess social security taxes withheld,

(3) Credit for tax on certain gasoline, fuel, and oil,

(4) Other taxpayments,

(5) Payments on 1975 declaration of estimated tax,

(6) Payment with request for extension of filing time, and

(7) For Tax Year 1975, the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Total Deductions

This classification included personal deductions, both standard and itemized.

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 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 and work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals from individual retirement accounts, and other taxes.

Unearned Taxable Income

See "Maximum Tax on Earned Income."

Union Dues

See "Miscellaneous Itemized Deductions."

Unused Credits

See "Additional Tax for Tax Preferences."

Work Incentive (WIN) Program Credit

For tax years beginning after 1971, taxpayers could take a credit against their tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax, investment, and retirement income credits before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1975 for use in computing the credit for these years.

Data, Description of the Sample and Limitations of the Data

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Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1975

Description of the sample strata			Number of returns by State group									
			Total		Group 1[1]		Group 2[2]		Group 3[3]		Group 4[4]		Group 5[5]	
			Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand Total			82,304,790	206,368	981,627	14,079	3,705,422	29,968	3,443,698	10,066	7,319,207	15,469	66,854,836	136,786
Non—Business and Farm (Schedule F only), total			74,691,610	139,388	855,592	9,776	3,334,879	16,339	3,079,437	7,335	6,526,378	10,775	60,895,324	95,163
Larger of adjusted gross income or largest specific income item	and	Farm receipts												
Under $10,000		Under $20,000	40,749,164	24,897	464,659	1,862	1,933,004	3,524	1,824,540	1,304	3,757,035	2,414	32,769,926	15,993
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	13,694,090	18,977	156,523	1,130	607,288	2,035	567,980	781	1,210,518	1,073	11,151,781	13,958
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	9,502,938	17,349	102,304	1,139	387,593	2,231	353,964	926	794,143	1,299	7,864,934	11,754
$20,000 under $50,000 Under $20,000		Under $500,000 $100,000 under $500,000	9,975,233	20,548	120,526	1,723	378,449	2,851	306,527	1,026	708,740	1,939	8,460,991	13,009
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	608,612	20,346	9,941	2,483	22,971	2,302	20,689	1,036	44,313	1,770	510,698	12,755
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	129,016	21,200	1,316	1,316	4,354	2,176	4,635	1,160	9,270	933	109,441	15,615
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	27,471	10,985	273	273	1,018	1,018	941	941	2,024	1,012	23,215	7,741
AGI $200,000 under $500,000, but not sampled and having no tax after credits and no minimum tax		Any amount	150	150	—	—	8	8	3	3	5	5	134	134
$500,000 and over Under $500,000		Any amount $5,000,000 and over	4,936	4,936	50	50	194	194	158	158	330	330	4,204	4,204
Business (Schedules C and F, or C only), total			7,613,180	66,980	126,035	4,303	370,543	13,629	364,261	2,731	792,829	4,694	5,959,512	41,623
Larger of adjusted gross income or largest specific income item	and	Business receipts												
Under $10,000		Under $20,000	2,321,400	11,841	39,538	567	118,988	2,651	129,260	325	266,080	533	1,767,534	7,765
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	1,704,941	7,720	28,608	478	87,319	2,191	85,010	278	187,250	524	1,316,754	4,249
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	1,333,794	7,201	20,704	416	63,873	1,882	60,567	291	138,075	558	1,050,575	4,054
$20,000 under $30,000 Under $20,000		Under $250,000 $100,000 under $250,000	1,280,168	7,942	19,983	501	58,679	2,029	52,671	303	119,155	599	1,029,680	4,510
$30,000 under $50,000 Under $30,000		Under $500,000 $250,000 under $500,000	639,546	7,551	11,787	591	28,321	1,423	23,566	239	52,982	534	522,890	4,764
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	252,898	7,407	4,191	526	10,398	1,486	9,699	244	21,262	430	207,348	4,721
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	54,058	7,077	785	785	2,006	1,008	2,263	379	4,979	500	44,025	4,405
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	23,152	7,018	407	407	840	840	1,116	563	2,712	682	18,077	4,526
AGI $200,000 under $500,000, but not sampled and having no tax after credits and no minimum tax		Any amount	104	104	1	1	6	6	1	1	7	7	89	89
$500,000 and over Under $500,000		Any amount $5,000,000 and over	3,119	3,119	31	31	113	113	108	108	327	327	2,540	2,540

[1]Alaska, North Dakota, South Dakota, Vermont, and Wyoming.
[2]Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, Rhode Island, and Utah.
[3]Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
[4]Alabama, Iowa, Kansas, Kentucky, Oklahoma, Oregon, and South Carolina.
[5]California, Colorado, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Puerto Rico, Tennessee, Texas, Virginia, Washington, Wisconsin, APO/FPO, and U.S. citizens abroad.

Sources of the Data

The data in this report were estimated from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U.S. citizens and residents during calendar year 1976 and processed in the service centers of the Internal Revenue Service. The total sample of 206,368 returns was systematically selected from a population of 82,304,790 returns filed.

The estimates in this report are intended to represent the total returns for income year 1975. While the overwhelming majority of returns processed in 1976 were for calendar year 1975, a few of them were for non-calendar years ended during 1975 and 1976 and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1975 statistics in place of 1975 returns processed after December 31, 1976. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1976.

All returns processed during 1976 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative and amended returns for income year 1975. 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 and it was impossible to associate the original with the amended return at the time of sampling.

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1976 were computer-stratified into sample classes based on State groupings and on combinations of adjusted gross income or deficit, business or farm receipts, and the largest of certain sources of income or loss. The State groups, listed in table 7A, were determined based on the tax return filing population of each State in order to secure at least a minimum number of returns for the sample from each State. The sample for the State groups was then allocated by income strata to minimize the variance of the estimates. Refer to table 7A for strata description and the number of returns in the population and sample, by strata and State group.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample, the rates varying from 1 in 2,050 to 1 in 1. The adequacy of the sample selection was reviewed, by sample sratum, by applying the prescribed rates to the number of returns reported filed by each of the ten service centers. When the actual number of sample returns differed considerably from the expected number, a follow-up was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors" which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the National tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 77,400 returns were excluded from the tables because they showed no income information and thus no apparent reason for filing, and (2) returns were classified into proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this report. The upper limit coefficients of variation shown in table 7B were computed using a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

Frequencies or amounts with excessive sampling variability were either (1) combined with adjacent size classes in order to reduce the sampling variability, or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Table 7B.—Upper Limit Coefficient of Variations for the Estimated Number of Returns, 1975

Estimated Number of returns	Returns with Adjusted Gross Income or Deficit (percent)							
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	(*)	(*)	(*)	(*)	(*)	(*)	34.6	
50	(*)	(*)	(*)	(*)	(*)	(*)	24.5	
100	(*)	(*)	(*)	(*)	(*)	30.0	17.3	
200	(*)	(*)	(*)	(*)	(*)	21.2	12.2	
500	(*)	(*)	(*)	(*)	31.1	13.4	7.7	
1,000	(*)	(*)	(*)	(*)	22.0	9.5	5.5	
2,000	(*)	(*)	(*)	(*)	15.6	6.7	3.9	
5,000	(*)	(*)	(*)	(*)	9.8	4.2	2.4	No sampling
10,000	(*)	33.6	25.8	25.5	7.0	3.0	1.7	
15,000	(*)	27.4	21.1	20.8	5.7	2.4	1.4	variability
20,000	32.0	23.7	18.3	18.0	4.9	2.1	1.2	since all
50,000	20.2	15.0	11.6	11.4	3.1	1.3	0.8	
100,000	14.3	10.6	8.2	8.1	2.2	0.9	(**)	returns of
200,000	10.1	7.5	5.8	5.7	1.6	0.7	(**)	
500,000	6.4	4.7	3.7	3.6	1.0	(*)	(**)	this class
1,000,000	4.5	3.4	2.6	2.5	0.7	(*)	(**)	are in sample.
2,000,000	3.2	2.4	1.8	1.8	(*)	(*)	(**)	
5,000,000	2.0	1.5	1.2	1.1	(*)	(*)	(**)	
10,000,000	1.4	1.1	0.8	0.8	(*)	(*)	(**)	
15,000,000	1.2	0.9	(*)	(*)	(*)	(*)	(**)	
20,000,000	1.0	(*)	(*)	(*)	(*)	(*)	(**)	
40,000,000	0.7	(*)	(*)	(*)	(*)	(*)	(**)	
50,000,000	0.6	(*)	(*)	(*)	(*)	(*)	(**)	
80,000,000	0.5	(*)	(*)	(*)	(*)	(*)	(**)	

*Excessive sampling variability for the estimated number of returns.
**Not applicable since the estimated number of returns is greater than population estimates.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on the processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

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

The controls maintained over the selection of the sample returns, the processing of the source data, and the review of statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business or profession				Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
					Net profit		Net loss		Net profit		Net loss					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**0.01**	**0.11**	**0.13**	**0.15**	**0.38**	**0.56**	**1.02**	**1.59**	**2.62**	**2.62**	**2.43**	**2.63**	**1.62**	**3.46**	**3.27**	**6.29**
No adjusted gross income	3.76	2.13	5.80	5.37	9.34	6.30	3.25	3.22	28.83	16.34	7.21	5.43	9.26	4.32	15.10	8.93
$1 under $1,000	1.84	2.06	1.98	2.56	4.47	9.01	7.43	12.43	16.72	19.26	18.11	21.76	24.10	500.85	58.42	70.32
$1,000 under $2,000	1.70	1.74	1.83	1.94	3.63	4.57	7.15	12.47	14.51	18.51	16.41	20.41	16.49	177.82	41.16	317.28
$2,000 under $3,000	1.77	1.78	1.93	1.99	3.22	3.78	7.01	12.57	14.02	16.57	16.68	21.48	15.78	74.80	38.61	754.38
$3,000 under $4,000	1.85	1.86	2.09	2.16	3.16	3.72	7.59	10.19	13.49	14.84	14.91	17.95	15.70	64.45	37.30	99.76
$4,000 under $5,000	1.87	1.87	2.08	2.14	3.07	3.64	7.61	11.88	13.76	14.97	16.48	19.98	18.40	387.51	33.05	191.51
$5,000 under $6,000	1.82	1.82	2.00	2.05	3.18	3.73	6.24	10.27	14.45	16.69	13.73	17.44	15.20	46.24	31.90	359.20
$6,000 under $7,000	1.95	1.95	2.13	2.18	3.14	3.74	6.29	10.32	14.14	15.85	15.31	16.16	17.53	34.51	35.25	535.51
$7,000 under $8,000	2.01	2.02	2.18	2.22	3.24	3.85	6.00	9.63	13.66	14.92	14.63	15.50	15.71	45.32	40.39	598.01
$8,000 under $9,000	2.06	2.06	2.22	2.26	3.27	3.97	6.35	10.70	14.24	14.82	14.34	15.99	14.13	33.23	28.42	655.91
$9,000 under $10,000	2.11	2.11	2.26	2.29	3.51	4.18	6.16	9.38	14.55	15.74	13.57	14.95	13.75	26.40	30.33	878.28
$10,000 under $11,000	1.34	1.34	1.42	1.45	3.47	4.40	6.36	10.04	11.62	14.18	10.64	16.07	9.93	20.97	21.39	67.85
$11,000 under $12,000	1.38	1.38	1.45	1.49	3.51	4.57	5.94	8.98	11.69	14.10	10.92	18.73	10.04	25.20	22.14	54.86
$12,000 under $13,000	1.43	1.43	1.50	1.53	3.68	4.88	6.31	9.90	13.17	17.15	11.45	14.16	9.68	22.78	21.23	300.87
$13,000 under $14,000	1.44	1.44	1.50	1.53	3.75	4.98	5.95	9.27	11.80	13.90	10.93	16.45	10.24	23.80	23.31	173.54
$14,000 under $15,000	1.52	1.52	1.58	1.61	3.78	5.14	6.15	9.40	13.37	16.80	11.74	14.71	10.71	25.20	21.62	858.39
$15,000 under $20,000	0.24	0.25	0.28	0.33	1.33	2.14	2.85	4.87	5.77	7.24	5.39	7.88	4.09	11.84	8.45	30.56
$20,000 under $25,000	0.70	0.70	0.74	0.77	1.75	2.58	3.54	6.21	7.00	8.90	6.86	9.06	4.40	11.65	9.41	29.11
$25,000 under $30,000	1.22	1.23	1.29	1.34	2.45	3.21	4.70	7.19	8.94	11.18	9.95	13.05	5.17	14.23	9.84	27.77
$30,000 under $50,000	1.16	1.17	1.30	1.41	1.00	1.47	3.40	7.23	6.85	7.82	7.77	10.11	3.27	8.36	6.66	13.09
$50,000 under $100,000	0.24	0.27	0.42	0.55	0.90	1.32	3.27	5.51	3.01	3.47	3.28	4.47	0.94	2.85	2.09	4.80
$100,000 under $200,000	0.29	0.32	0.44	0.61	1.19	1.72	2.91	4.54	3.06	3.88	2.66	4.06	0.70	2.75	1.52	3.22
$200,000 under $500,000	0.51	0.55	0.67	1.01	2.07	2.95	3.14	5.27	4.02	5.66	2.87	4.48	0.87	4.40	1.61	3.68
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.23**	**0.13**	**0.26**	**0.18**	**0.51**	**0.61**	**1.24**	**1.86**	**2.98**	**2.95**	**2.76**	**3.12**	**1.63**	**2.74**	**3.29**	**3.90**
No adjusted gross income	7.65	3.56	9.04	6.79	16.30	10.23	17.75	10.35	(*)	(*)	14.09	11.47	7.87	4.49	9.61	21.74
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—
$1,000 under $2,000	18.48	18.71	26.10	30.20					—	—						
$2,000 under $3,000	3.68	3.69	3.83	3.89	8.48	9.46	23.30	31.00					33.62	(!)	47.76	(!)
$3,000 under $4,000	2.51	2.52	2.68	2.74	6.42	7.54	12.49	19.27	30.80	35.56	40.49	41.12	32.00	250.46		
$4,000 under $5,000	2.34	2.35	2.57	2.62	4.98	5.89	11.61	16.87	24.12	27.19	30.79	37.01	27.48	47.02	31.49	(!)
$5,000 under $6,000	2.19	2.19	2.39	2.44	4.48	5.22	8.83	13.92	20.58	24.16	19.42	23.80	21.62	72.10		
$6,000 under $7,000	2.17	2.17	2.36	2.41	4.04	4.83	8.22	14.53	21.32	24.53	19.80	21.74	23.66	34.92		
$7,000 under $8,000	2.12	2.12	2.28	2.32	3.69	4.40	6.82	11.22	17.22	19.78	17.39	19.50	17.61	34.57	36.24	(!)
$8,000 under $9,000	2.13	2.13	2.29	2.33	3.54	4.31	6.80	11.18	18.23	20.20	15.69	18.16	15.14	30.35	35.33	140.43
$9,000 under $10,000	2.16	2.16	2.30	2.33	3.72	4.41	6.56	10.17	17.22	19.71	15.13	17.26	15.12	30.39	33.62	231.27
$10,000 under $11,000	1.36	1.36	1.44	1.47	3.60	4.60	6.63	10.54	13.06	16.76	10.91	17.75	10.42	23.20	23.81	69.24
$11,000 under $12,000	1.39	1.40	1.47	1.50	3.62	4.75	6.12	9.09	12.64	15.99	11.21	20.22	10.47	23.10	24.93	112.25
$12,000 under $13,000	1.45	1.45	1.51	1.54	3.76	5.03	6.46	10.27	14.26	19.47	11.82	15.16	10.20	21.09	22.53	164.28
$13,000 under $14,000	1.45	1.45	1.51	1.54	3.82	5.12	6.09	9.26	12.42	15.14	11.32	17.96	10.76	25.04	25.57	99.96
$14,000 under $15,000	1.53	1.53	1.59	1.61	3.86	5.27	6.19	9.63	14.35	18.27	12.05	14.81	11.05	24.52	23.05	334.03
$15,000 under $20,000	0.25	0.26	0.29	0.33	1.35	2.19	2.88	4.91	6.06	7.72	5.49	8.04	4.17	11.16	8.80	29.62
$20,000 under $25,000	0.71	0.71	0.74	0.77	1.76	2.60	3.57	6.01	7.22	9.27	6.91	9.34	4.46	11.20	9.55	28.26
$25,000 under $30,000	1.23	1.23	1.30	1.35	2.46	3.24	4.75	7.32	9.21	11.53	10.09	13.59	5.24	13.83	9.96	28.26
$30,000 under $50,000	1.17	1.17	1.31	1.41	1.01	1.48	3.42	7.42	6.94	7.54	7.87	10.63	3.30	8.26	6.75	13.17
$50,000 under $100,000	0.24	0.28	0.42	0.55	0.90	1.32	3.30	5.46	3.03	3.50	3.32	4.55	0.94	2.77	2.11	4.51
$100,000 under $200,000	0.29	0.32	0.44	0.61	1.20	1.73	2.95	4.68	3.06	3.89	2.68	4.10	0.70	2.70	1.53	3.20
$200,000 under $500,000	0.51	0.55	0.68	1.02	2.09	2.97	3.19	5.48	4.06	5.68	2.92	4.60	0.88	4.33	1.62	3.66
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**0.68**	**1.11**	**0.79**	**1.11**	**1.21**	**1.83**	**2.10**	**2.61**	**5.04**	**5.62**	**4.64**	**4.24**	**5.25**	**6.67**	**10.28**	**10.87**
All returns, summary:																
Under $5,000	0.56	0.68	0.65	0.87	1.32	1.78	2.27	2.75	6.32	7.05	5.18	4.66	6.16	5.22	12.92	9.69
$5,000 under $10,000	0.70	0.72	0.79	0.83	1.31	1.66	2.70	4.50	6.37	6.99	6.44	7.29	6.74	15.70	14.75	157.73
$10,000 under $15,000	0.21	0.23	0.26	0.32	1.32	1.99	2.61	4.20	5.45	6.78	4.96	7.51	4.49	10.48	9.80	57.70
$15,000 or more	0.10	0.12	0.15	0.19	0.61	0.72	1.61	2.33	3.13	3.32	3.15	3.45	1.50	2.88	3.05	3.67

Footnotes at end of table.

Table 7.1—All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets: Net gain		Sales of capital assets: Net loss		Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rent: Net income		Rent: Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	1.23	1.34	1.81	1.80	2.48	59.12	0.96	1.22	0.37	0.88	1.89	2.11	1.52	2.20	1.61	2.12
No adjusted gross income	7.30	6.79	20.65	20.43	9.26	22.07	10.25	6.15	5.38	5.53	29.28	29.79	10.47	8.09	10.62	8.40
$1 under $1,000	16.79	19.58	27.22	30.65	24.62	62.00	11.91	15.54	4.32	7.91	27.92	28.30	16.14	19.55	18.51	42.06
$1,000 under $2,000	11.61	15.61	24.65	27.88	20.14	80.12	9.24	15.02	3.43	5.96	15.64	22.62	10.99	14.56	19.75	27.28
$2,000 under $3,000	10.45	15.14	19.15	21.94	16.49	120.48	8.12	13.29	3.27	5.78	12.39	14.02	9.98	12.35	13.95	19.60
$3,000 under $4,000	9.71	12.14	17.73	21.17	17.51	71.83	7.17	11.29	3.09	5.18	8.89	10.45	9.17	13.47	13.32	18.82
$4,000 under $5,000	9.37	13.27	16.90	18.91	18.01	105.62	6.96	11.18	3.12	5.26	7.92	8.98	8.86	12.01	14.10	17.84
$5,000 under $6,000	8.39	13.64	16.87	18.80	15.63	160.00	7.15	11.82	3.04	5.52	7.58	8.71	8.63	13.21	13.61	24.63
$6,000 under $7,000	9.11	13.77	16.74	18.53	15.70	105.56	7.36	12.21	3.15	6.07	8.19	9.22	9.33	12.91	12.18	18.39
$7,000 under $8,000	8.64	14.07	18.68	21.83	16.30	188.90	7.85	13.19	3.20	6.36	9.02	10.23	9.52	13.87	11.94	16.70
$8,000 under $9,000	8.73	13.64	14.66	17.07	16.90	52.48	7.18	12.73	3.17	6.40	9.50	11.04	10.16	17.42	12.25	14.25
$9,000 under $10,000	9.41	14.74	14.42	15.30	14.83	38.31	7.61	14.74	3.16	7.18	9.41	11.58	10.12	17.72	10.59	14.83
$10,000 under $11,000	6.26	9.72	9.79	11.34	13.04	674.38	5.04	9.81	2.05	4.62	7.04	8.51	8.95	11.80	7.86	11.60
$11,000 under $12,000	6.39	10.62	9.83	11.34	12.96	85.30	5.07	10.50	2.03	5.20	7.23	8.74	7.09	13.57	7.80	14.34
$12,000 under $13,000	6.21	10.21	10.29	11.83	13.19	58.71	5.34	10.54	2.06	5.32	8.04	9.87	7.07	11.10	7.77	10.63
$13,000 under $14,000	6.15	12.08	9.60	12.31	12.24	191.27	5.22	11.55	2.00	5.11	8.59	10.83	7.48	14.93	7.31	10.72
$14,000 under $15,000	6.46	10.56	9.04	10.82	15.47	149.22	4.98	11.42	2.04	5.17	8.52	10.62	7.12	12.49	7.42	9.99
$15,000 under $20,000	2.67	4.99	3.70	4.34	6.02	25.30	2.06	4.90	0.59	2.16	3.77	4.79	3.19	6.53	3.17	5.49
$20,000 under $25,000	2.96	5.05	3.97	4.62	7.17	32.11	2.28	5.72	0.90	2.72	5.07	6.65	3.79	8.97	3.86	5.78
$25,000 under $30,000	3.73	7.27	4.54	5.16	8.80	59.65	2.71	7.03	1.37	3.59	7.02	9.67	4.97	10.91	5.03	8.96
$30,000 under $50,000	2.77	5.08	3.26	3.62	8.09	22.12	1.99	4.75	1.25	2.96	6.13	8.57	3.70	7.90	4.05	5.67
$50,000 under $100,000	0.99	2.09	1.18	1.30	2.41	16.95	0.57	1.64	0.29	1.27	3.26	5.00	1.42	3.06	1.77	3.24
$100,000 under $200,000	0.82	1.74	1.00	1.07	1.94	15.28	0.45	1.22	0.32	1.20	3.16	5.50	1.16	2.43	1.58	3.63
$200,000 under $500,000	0.94	1.77	1.37	1.44	2.16	20.27	0.59	1.28	0.53	1.66	3.60	6.27	1.44	3.38	1.95	4.60
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.29	1.41	1.62	1.81	2.79	10.51	0.97	1.26	0.40	0.94	2.01	2.23	1.60	2.38	1.67	2.09
No adjusted gross income	8.17	4.21	34.61	34.23	13.58	51.52	7.24	7.31	7.54	5.87	26.64	20.64	15.66	21.89	14.18	14.68
$1 under $1,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)
$1,000 under $2,000	21.27	28.74	—	—	58.14	(*)	33.79	44.35	23.00	29.41	41.16	45.23	34.75	37.06	35.99	41.11
$2,000 under $3,000			53.36	54.06			19.01	27.96	7.23	14.75						
$3,000 under $4,000	18.65	21.95	27.95	38.20	47.34	132.55	10.83	16.83	4.27	8.15	15.17	17.83	17.45	25.97	29.63	46.99
$4,000 under $5,000	13.37	20.26	25.09	28.71	42.26	83.26	8.31	13.12	3.64	6.59	10.22	11.57	12.55	16.49	20.69	24.28
$5,000 under $6,000	10.30	17.70	20.35	22.69	25.53	254.14	8.31	13.38	3.50	6.26	8.78	10.17	11.06	16.12	17.28	39.54
$6,000 under $7,000	10.90	17.38	19.88	22.20	23.76	382.70	7.91	13.05	3.42	6.50	8.59	9.71	10.51	14.29	14.82	21.16
$7,000 under $8,000	9.80	16.60	19.58	23.19	21.38	44.64	8.32	14.13	3.36	6.71	9.30	10.59	10.27	15.03	12.78	17.32
$8,000 under $9,000	9.58	15.16	15.66	18.05	20.97	75.35	7.47	13.33	3.27	6.62	9.68	11.23	10.69	18.09	13.03	15.29
$9,000 under $10,000	10.15	16.81	15.22	16.03	18.24	48.72	7.91	15.60	3.24	7.41	9.63	11.75	10.47	18.90	11.16	14.42
$10,000 under $11,000	6.54	10.41	10.11	11.75	15.04	107.11	5.15	9.95	2.08	4.68	7.13	8.62	7.08	12.10	8.18	12.52
$11,000 under $12,000	6.69	11.19	10.07	11.65	14.85	141.46	5.16	10.53	2.06	5.29	7.25	8.76	7.20	13.72	7.98	13.25
$12,000 under $13,000	6.40	10.72	10.50	12.08	14.34	60.32	5.41	10.56	2.08	5.41	8.09	9.97	7.10	11.38	7.91	11.04
$13,000 under $14,000	6.37	12.89	9.68	12.48	13.01	260.11	5.28	11.66	2.02	5.14	8.64	10.91	7.56	15.26	7.46	11.20
$14,000 under $15,000	6.57	10.86	9.15	10.99	16.97	348.18	5.01	11.48	2.05	5.21	8.54	10.68	7.17	12.58	7.45	10.11
$15,000 under $20,000	2.73	5.08	3.75	4.41	6.22	26.16	2.08	4.98	0.60	2.20	3.78	4.81	3.22	6.57	3.21	5.35
$20,000 under $25,000	3.00	5.18	3.99	4.65	7.39	29.97	2.29	5.79	0.90	2.74	5.07	6.65	3.82	7.02	3.89	5.67
$25,000 under $30,000	3.76	7.41	4.56	5.16	8.98	44.92	2.71	7.07	1.37	3.55	7.03	9.67	5.00	11.05	5.07	7.04
$30,000 under $50,000	2.79	5.16	3.28	3.64	8.15	23.43	2.00	4.81	1.25	2.98	6.13	8.58	3.72	7.95	4.09	5.84
$50,000 under $100,000	1.00	2.11	1.18	1.31	2.45	17.53	0.57	1.65	0.29	1.27	3.27	5.02	1.42	3.08	1.78	3.28
$100,000 under $200,000	0.82	1.75	1.00	1.08	1.96	16.19	0.45	1.23	0.32	1.19	3.17	5.52	1.17	2.44	1.59	3.61
$200,000 under $500,000	0.94	1.77	1.38	1.45	2.20	23.01	0.59	1.30	0.54	1.71	3.62	6.36	1.46	3.41	1.98	4.76
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	3.69	4.54	7.32	7.98	5.02	22.55	3.68	5.05	1.50	2.72	5.29	6.52	4.14	5.55	5.18	5.97
All returns, summary:																
Under $5,000	4.27	4.79	8.32	9.31	6.47	21.49	3.50	5.02	1.36	2.56	4.88	5.81	4.30	5.65	5.95	6.71
$5,000 under $10,000	3.92	6.27	7.18	8.09	7.14	149.03	3.27	5.82	1.30	2.77	3.82	4.48	4.26	6.84	5.38	7.72
$10,000 under $15,000	2.76	4.80	4.30	5.16	5.94	82.40	2.22	4.84	0.70	2.20	3.43	4.25	3.14	5.73	3.37	5.25
$15,000 or more	1.25	1.47	1.57	1.75	2.80	10.11	0.90	1.31	0.30	1.04	2.40	3.14	1.63	2.77	1.74	2.29

Footnotes at end of table.

Table 7.1—All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Royalties net income less loss		Estates and trusts net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions		Standard deductions		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	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**3.61**	**4.79**	**3.41**	**4.55**	**0.91**	**1.34**	**1.45**	**7.67**	**0.85**	**1.20**	**0.03**	**0.15**	**0.20**	**0.22**	**0.41**	**0.38**
No adjusted gross income	19.47	17.85	29.02	51.27	14.80	9.44	10.62	3.51	16.32	17.92	—	—	—	—	—	—
$1 under $1,000	41.81	52.21	36.93	46.88	29.12	35.76	18.44	41.40	16.43	19.29	1.84	1.85	1.85	1.86	22.70	22.93
$1,000 under $2,000	30.11	324.55	27.56	42.06	22.24	33.88	13.60	21.15	15.42	20.44	1.71	1.72	1.72	1.73	16.62	18.63
$2,000 under $3,000	36.28	145.31	29.44	43.73	16.36	21.07	11.41	22.02	11.74	15.69	1.77	1.87	1.79	1.80	12.60	21.40
$3,000 under $4,000	32.66	44.20	22.29	33.29	14.91	32.11	11.77	20.14	9.42	12.46	1.85	1.91	1.91	1.92	8.44	9.56
$4,000 under $5,000	27.05	64.02	27.10	41.87	12.72	18.62	10.72	27.12	8.81	12.15	1.87	1.92	1.95	1.96	6.91	7.58
$5,000 under $6,000	23.76	61.33	24.20	42.81	10.29	14.02	9.80	19.70	7.51	10.03	1.82	1.90	1.94	1.95	5.54	6.24
$6,000 under $7,000	31.59	54.72	29.57	47.25	9.71	19.56	10.69	21.49	7.24	9.21	1.95	2.03	2.14	2.15	5.00	5.33
$7,000 under $8,000	22.44	40.79	28.49	38.38	8.50	10.96	10.81	23.62	6.61	8.03	2.01	2.15	2.28	2.28	4.50	5.04
$8,000 under $9,000	28.86	57.82	29.26	39.22	8.23	10.41	9.47	21.51	6.27	7.54	2.06	2.20	2.41	2.42	4.15	4.48
$9,000 under $10,000	25.11	47.05	30.67	49.24	7.19	9.49	10.10	23.16	5.64	7.39	2.11	2.39	2.60	2.60	3.77	4.36
$10,000 under $11,000	20.85	43.76	17.86	31.09	4.81	6.34	6.84	19.33	4.16	5.87	1.34	1.47	1.73	1.73	2.46	2.63
$11,000 under $12,000	20.01	44.40	15.82	26.44	4.36	5.58	6.49	16.42	4.31	6.05	1.38	1.53	1.85	1.85	2.65	2.55
$12,000 under $13,000	22.92	40.36	21.74	32.57	4.27	6.61	6.42	16.97	4.14	5.46	1.43	1.55	1.98	1.99	2.33	2.46
$13,000 under $14,000	18.73	34.69	16.21	31.47	4.06	5.16	6.70	20.75	4.11	5.62	1.44	1.56	2.05	2.06	2.25	2.37
$14,000 under $15,000	21.92	37.62	19.37	42.01	4.09	13.45	6.79	19.94	4.02	5.83	1.52	1.64	2.21	2.21	2.27	2.42
$15,000 under $20,000	8.77	20.39	8.14	15.55	1.56	2.14	2.76	9.73	1.67	2.55	0.24	0.41	0.86	0.86	0.73	0.82
$20,000 under $25,000	9.77	22.62	8.71	18.15	1.99	2.88	3.45	11.48	1.95	3.76	0.70	0.83	1.76	1.76	0.93	1.03
$25,000 under $30,000	10.53	27.20	10.95	20.91	2.87	4.29	4.43	13.33	2.65	4.38	1.22	1.38	3.27	3.27	1.38	1.52
$30,000 under $50,000	7.42	17.67	8.93	14.13	3.00	5.02	3.72	13.12	2.22	2.94	1.16	1.42	3.88	3.89	1.26	1.49
$50,000 under $100,000	2.65	7.15	2.33	5.26	1.40	2.75	1.50	6.71	0.91	1.38	0.24	0.59	2.77	2.77	0.29	0.61
$100,000 under $200,000	2.00	5.42	1.73	4.43	1.40	2.86	1.25	7.19	0.98	1.71	0.29	0.67	3.74	3.75	0.31	0.67
$200,000 under $500,000	2.02	5.13	1.80	4.61	1.81	3.84	1.54	8.89	1.53	3.82	0.51	0.95	5.99	6.03	0.52	0.96
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**3.73**	**4.82**	**3.44**	**4.57**	**0.92**	**1.35**	**1.49**	**3.90**	**0.86**	**1.19**	**0.23**	**0.20**	**0.42**	**0.41**	**0.41**	**0.35**
No adjusted gross income	22.21	18.31	13.91	195.05	11.81	12.27	10.09	4.45	32.02	30.56	—	—	—	—	—	—
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	64.77	(*)	22.97	(*)	50.37	45.65	27.35	(*)	23.46	34.81	19.89	25.90	21.46	29.62	36.27	32.77
$2,000 under $3,000					40.22	37.40	17.61	31.43	14.35	20.12	3.68	3.73	3.70	3.75	34.67	43.48
$3,000 under $4,000											2.51	2.52	2.53	2.55	18.63	19.73
$4,000 under $5,000	36.51	76.24	35.68	65.26	20.17	31.26	13.94	23.49	12.10	16.96	2.34	2.36	2.41	2.42	10.80	11.14
$5,000 under $6,000	30.49	50.63	27.33	35.11	14.71	19.94	12.69	24.80	9.32	12.73	2.19	2.21	2.29	2.30	7.91	8.10
$6,000 under $7,000	38.16	76.88	30.62	48.27	12.33	15.60	12.16	23.93	8.34	10.83	2.17	2.20	2.32	2.33	6.55	6.72
$7,000 under $8,000	23.77	42.85	29.63	41.35	9.25	11.16	11.63	22.84	7.17	8.21	2.12	2.16	2.36	2.36	5.07	5.25
$8,000 under $9,000	31.80	60.31	32.91	41.93	8.69	11.24	10.23	23.21	6.60	7.86	2.13	2.18	2.46	2.46	4.49	4.61
$9,000 under $10,000	26.23	47.87	32.21	53.13	7.55	10.26	10.48	22.16	5.79	7.55	2.16	2.25	2.63	2.63	3.97	4.12
$10,000 under $11,000	21.77	55.16	18.10	31.70	4.93	6.57	6.95	18.82	4.24	5.98	1.36	1.46	1.74	1.75	2.53	2.65
$11,000 under $12,000	20.18	45.84	16.22	27.24	4.44	5.68	6.60	16.45	4.42	6.13	1.39	1.50	1.86	1.86	2.40	2.52
$12,000 under $13,000	23.54	41.93	22.14	32.97	4.30	6.71	6.49	15.98	4.21	5.56	1.45	1.55	1.99	2.00	2.36	2.48
$13,000 under $14,000	19.47	37.09	16.88	33.10	4.12	5.22	6.74	19.67	4.16	5.65	1.45	1.55	2.06	2.07	2.27	2.38
$14,000 under $15,000	21.99	38.02	19.39	42.00	4.12	13.65	6.83	19.96	4.06	5.90	1.53	1.63	2.22	2.22	2.29	2.39
$15,000 under $20,000	8.95	20.19	8.22	15.39	1.57	2.15	2.79	9.52	1.68	2.57	0.25	0.39	0.86	0.87	0.73	0.81
$20,000 under $25,000	9.89	23.38	8.81	18.59	1.99	2.89	3.47	11.34	1.96	3.78	0.71	0.81	1.76	1.76	0.93	1.01
$25,000 under $30,000	10.57	27.52	11.08	21.11	2.87	4.30	4.44	13.12	2.66	4.40	1.23	1.38	3.28	3.28	1.39	1.51
$30,000 under $50,000	7.44	17.88	6.98	14.22	3.00	5.05	3.74	12.87	2.22	2.96	1.17	1.35	3.90	3.91	1.26	1.41
$50,000 under $100,000	2.66	7.15	2.34	5.30	1.40	2.77	1.51	6.65	0.91	1.37	0.24	0.54	2.79	2.79	0.29	0.55
$100,000 under $200,000	2.01	5.44	1.73	4.47	1.40	2.89	1.26	7.31	0.98	1.72	0.29	0.63	3.75	3.76	0.31	0.63
$200,000 under $500,000	2.04	5.15	1.81	4.63	1.83	3.93	1.56	9.00	1.53	3.94	0.51	0.99	6.02	6.05	0.52	0.99
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**11.34**	**25.72**	**12.13**	**26.77**	**5.02**	**7.20**	**4.86**	**6.57**	**4.11**	**5.30**	**0.69**	**0.85**	**0.74**	**0.75**	**2.78**	**3.20**
All returns, summary:																
Under $5,000	12.91	30.37	11.58	25.70	7.08	9.22	5.10	5.45	4.81	6.33	0.57	0.61	0.59	0.60	4.81	5.62
$5,000 under $10,000	11.57	24.15	12.58	19.74	3.81	5.83	4.51	9.95	2.92	3.74	0.70	0.79	0.83	0.84	1.94	2.18
$10,000 under $15,000	9.27	19.45	7.96	14.66	1.83	4.00	2.91	8.28	1.79	2.55	0.21	0.38	0.61	0.62	0.87	0.96
$15,000 or more	3.48	4.82	3.24	4.76	0.97	1.39	1.54	4.70	0.89	1.35	0.10	0.25	0.72	0.73	0.33	0.37

Footnotes at end of table.

Table 7.1—All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits		Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**0.21**	**0.21**	**0.82**	**0.20**	**0.14**	**0.20**	**0.15**	**0.20**	**0.60**	**0.23**	**0.17**	**0.23**	**0.17**	**0.75**	**0.80**	**0.22**	**0.16**
No adjusted gross income	4.02	4.02	3.76	—	—	49.87	60.32	(*)	(*)	(*) 14.46	(*) 15.25	7.65	4.72	9.87	8.14	9.03	7.02
$1 under $1,000	2.18	2.18	1.84	14.46	18.56	15.10	19.33	14.46	15.25	18.48	24.16	18.46	21.83	8.65	10.27	9.73	11.32
$1,000 under $2,000	2.07	2.07	1.72	2.82	3.52	2.82	3.56	2.82	3.04	3.68	4.92	3.66	4.91	5.72	6.57	6.30	7.59
$2,000 under $3,000	2.15	2.15	2.40	2.27	2.55	2.27	2.57	2.27	2.46	2.51	2.78	2.51	2.78	4.62	5.14	3.26	4.04
$3,000 under $4,000	2.20	2.20	3.43	2.07	2.31	2.07	2.34	2.07	2.83	2.34	2.56	2.34	2.56	4.46	4.61	2.39	2.56
$4,000 under $5,000	2.20	2.20	4.61											4.15	4.67	2.27	2.45
$5,000 under $6,000	2.16	2.16	6.59	1.90	2.12	1.90	2.16	1.90	2.83	2.19	2.42	2.19	2.42	4.28	4.53	2.12	2.32
$6,000 under $7,000	2.33	2.33	9.03	2.00	2.19	2.00	2.24	2.00	2.80	2.17	2.47	2.17	2.47	4.16	4.63	2.11	2.36
$7,000 under $8,000	2.36	2.36	12.18	2.05	2.21	2.05	2.27	2.05	2.82	2.12	2.42	2.12	2.42	4.34	4.64	2.08	2.32
$8,000 under $9,000	2.44	2.44	15.33	2.08	2.22	2.08	2.28	2.08	2.74	2.13	2.39	2.13	2.39	4.51	4.76	2.10	2.30
$9,000 under $10,000	2.42	2.42	18.89	2.13	2.26	2.13	2.32	2.13	2.69	2.16	2.42	2.16	2.42	4.50	5.22	2.14	2.34
$10,000 under $11,000	1.61	1.61	17.62	1.34	1.41	1.34	1.45	1.34	2.05	1.36	1.50	1.36	1.50	3.87	4.57	1.35	1.47
$11,000 under $12,000	1.62	1.62	21.10	1.38	1.44	1.38	1.48	1.38	2.27	1.39	1.52	1.39	1.52	3.90	4.70	1.39	1.50
$12,000 under $13,000	1.68	1.68	25.66	1.44	1.49	1.44	1.52	1.44	2.43	1.45	1.57	1.45	1.57	4.11	4.94	1.44	1.54
$13,000 under $14,000	1.65	1.65	33.18	1.44	1.49	1.44	1.52	1.44	2.54	1.45	1.56	1.45	1.56	4.21	5.22	1.45	1.54
$14,000 under $15,000	1.73	1.73	36.49	1.52	1.56	1.52	1.59	1.52	2.58	1.53	1.63	1.53	1.62	4.34	5.40	1.52	1.60
$15,000 under $20,000	0.43	0.43	17.08	0.24	0.28	0.24	0.31	0.24	1.25	0.25	0.33	0.25	0.33	1.81	2.28	0.24	0.33
$20,000 under $25,000	0.82	0.82	27.45	0.70	0.72	0.70	0.74	0.70	1.93	0.71	0.75	0.71	0.75	2.31	2.77	0.70	0.74
$25,000 under $30,000	1.36	1.36	33.79	1.23	1.24	1.23	1.26	1.23	3.16	1.23	1.28	1.23	1.28	3.08	3.47	1.23	1.26
$30,000 under $50,000	1.28	1.28	32.48	1.17	1.19	1.17	1.22	1.17	3.77	1.17	1.24	1.17	1.24	2.09	2.28	1.17	1.22
$50,000 under $100,000	0.37	0.37	11.78	0.24	0.30	0.24	0.35	0.24	2.09	0.24	0.36	0.24	0.36	1.00	1.10	0.24	0.36
$100,000 under $200,000	0.40	0.40	9.47	0.29	0.34	0.29	0.37	0.29	2.18	0.29	0.37	0.29	0.37	1.09	1.20	0.29	0.37
$200,000 under $500,000	0.63	0.63	4.87	0.51	0.59	0.51	0.61	0.51	2.98	0.52	0.62	0.51	0.61	1.55	1.74	0.51	0.61
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.26**	**0.26**	**32.40**	**0.23**	**0.14**	**0.23**	**0.16**	**0.23**	**0.58**	**0.23**	**0.17**	**0.23**	**0.17**	**0.83**	**0.89**	**0.23**	**0.16**
No adjusted gross income	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	7.65	4.72	20.80	15.47	7.65	4.72
$1 under $1,000	(*)	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	18.47	18.47		18.48	21.03	18.48	21.20	18.48	18.48	18.48	24.16	18.48	23.36			18.48	29.96
$2,000 under $3,000	3.69	3.69	94.95	3.68	4.05	3.68	4.10	3.68	3.71	3.68	4.92	3.68	4.91	12.56	15.40	3.68	4.75
$3,000 under $4,000	2.62	2.62		2.51	2.66	2.51	2.68	2.51	2.56	2.51	2.78	2.51	2.78	6.65	8.68	2.51	2.70
$4,000 under $5,000	2.53	2.53		2.34	2.46	2.34	2.48	2.34	2.60	2.34	2.56	2.34	2.56	7.05	8.06	2.34	2.50
$5,000 under $6,000	2.45	2.45	41.14	2.19	2.30	2.19	2.33	2.19	3.30	2.19	2.42	2.19	2.42	6.32	6.80	2.19	2.37
$6,000 under $7,000	2.47	2.47		2.17	2.28	2.17	2.32	2.17	3.12	2.17	2.47	2.17	2.47	5.45	6.00	2.17	2.41
$7,000 under $8,000	2.41	2.41		2.12	2.25	2.12	2.30	2.12	2.72	2.12	2.42	2.12	2.42	5.04	5.49	2.12	2.34
$8,000 under $9,000	2.46	2.46	30.96	2.13	2.25	2.13	2.30	2.13	2.62	2.13	2.39	2.13	2.39	4.97	5.36	2.13	2.32
$9,000 under $10,000	2.24	2.46		2.16	2.28	2.16	2.34	2.16	2.73	2.16	2.42	2.16	2.42	4.84	5.72	2.16	2.35
$10,000 under $11,000	1.62	1.62	46.30	1.36	1.42	1.36	1.46	1.36	1.90	1.36	1.50	1.36	1.50	4.04	4.78	1.36	1.48
$11,000 under $12,000	1.63	1.63		1.39	1.45	1.39	1.48	1.39	2.14	1.39	1.52	1.39	1.52	4.04	4.83	1.39	1.50
$12,000 under $13,000	1.69	1.69		1.45	1.50	1.45	1.53	1.45	2.21	1.45	1.57	1.45	1.57	4.25	5.15	1.45	1.54
$13,000 under $14,000	1.66	1.66	43.23	1.45	1.50	1.45	1.53	1.45	2.19	1.45	1.56	1.45	1.56	4.30	5.37	1.45	1.54
$14,000 under $15,000	1.74	1.74		1.53	1.57	1.53	1.60	1.53	2.28	1.53	1.63	1.53	1.62	4.44	5.54	1.53	1.61
$15,000 under $20,000	0.44	0.44	88.41	0.25	0.29	0.25	0.31	0.25	1.13	0.25	0.33	0.25	0.33	1.84	2.32	0.25	0.33
$20,000 under $25,000	0.82	0.82	22.98	0.71	0.72	0.71	0.74	0.71	1.79	0.71	0.75	0.71	0.75	2.32	2.79	0.71	0.74
$25,000 under $30,000	1.36	1.36	95.38	1.23	1.24	1.23	1.26	1.23	3.06	1.23	1.28	1.23	1.28	3.11	3.50	1.23	1.26
$30,000 under $50,000	1.28	1.28	37.84	1.17	1.19	1.17	1.22	1.17	3.59	1.17	1.24	1.17	1.24	2.10	2.29	1.17	1.22
$50,000 under $100,000	0.37	0.37	28.38	0.24	0.30	0.24	0.35	0.24	2.00	0.24	0.36	0.24	0.36	1.01	1.10	0.24	0.36
$100,000 under $200,000	0.40	0.40	15.97	0.29	0.34	0.29	0.37	0.29	2.11	0.29	0.37	0.29	0.37	1.10	1.20	0.29	0.37
$200,000 under $500,000	0.63	0.63	14.62	0.51	0.59	0.51	0.61	0.51	3.05	0.52	0.62	0.51	0.61	1.56	1.75	0.51	0.61
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**0.91**	**0.91**	**0.82**	**1.83**	**2.65**	**1.83**	**3.08**	**1.83**	**3.08**	**0.00**	**0.00**	**0.00**	**0.00**	**1.88**	**2.14**	**2.13**	**2.57**
All returns, summary:																	
Under $5,000	0.78	0.78	0.85	1.23	1.58	1.23	1.61	1.23	1.68	1.46	1.84	1.45	1.82	2.16	2.37	1.32	1.62
$5,000 under $10,000	0.90	0.90	4.49	0.72	0.85	0.72	0.89	0.72	1.12	0.79	0.97	0.79	0.97	1.89	2.10	0.77	0.93
$10,000 under $15,000	0.45	0.45	10.75	0.21	0.28	0.21	0.31	0.21	0.91	0.22	0.34	0.22	0.34	1.69	2.14	0.22	0.34
$15,000 or more	0.24	0.24	11.28	0.10	0.14	0.10	0.18	0.10	0.95	0.11	0.19	0.11	0.19	0.94	1.07	0.10	0.18

Footnotes at end of table.

Table 7.1—All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Taxpayments								Tax due at time of filing		Overpayment					
	Total		Income tax withheld		Estimated tax payments		All other taxpayments				Total		Refund		Credit on 1976 estimated tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	0.11	0.15	0.14	0.19	0.96	0.83	1.31	1.71	0.65	0.64	0.18	0.39	0.19	0.40	1.74	1.81
No adjusted gross income	5.05	6.14	6.61	7.48	8.39	10.48	8.50	26.37	13.14	10.30	5.12	6.29	5.43	6.85	10.44	10.13
$1 under $1,000	2.01	3.80	2.03	3.91	14.57	15.83	18.00	22.86	10.56	12.38	2.00	3.69	2.00	3.70	20.16	24.71
$1,000 under $2,000	1.85	2.53	1.88	2.50	11.86	18.94	15.43	17.75	7.07	8.87	1.85	2.49	1.85	2.49	16.99	25.17
$2,000 under $3,000	1.95	2.32	2.00	2.30	9.19	14.53	15.63	30.44	6.35	6.71	1.95	2.30	1.96	2.29	12.90	19.50
$3,000 under $4,000	2.07	2.39	2.16	2.45	7.41	10.28	12.94	13.24	5.56	5.87	2.09	2.54	2.11	2.56	10.21	13.37
$4,000 under $5,000	2.03	2.27	2.15	2.38	6.65	7.49	13.69	15.54	5.00	5.67	2.11	2.54	2.14	2.58	9.66	15.32
$5,000 under $6,000	1.92	2.11	2.04	2.24	5.84	6.26	13.33	16.49	4.72	5.96	2.03	2.44	2.06	2.49	9.41	11.55
$6,000 under $7,000	2.03	2.20	2.15	2.34	5.93	5.94	13.15	17.69	4.75	5.60	2.18	2.60	2.22	2.66	8.88	9.53
$7,000 under $8,000	2.07	2.23	2.20	2.37	5.85	6.06	12.81	21.24	4.88	5.71	2.24	2.67	2.28	2.73	9.23	12.22
$8,000 under $9,000	2.11	2.25	2.23	2.41	5.75	6.02	12.73	17.03	4.75	5.82	2.32	2.79	2.36	2.85	9.66	12.89
$9,000 under $10,000	2.15	2.29	2.27	2.42	6.11	6.98	12.51	20.75	4.73	6.06	2.40	2.87	2.43	2.94	10.55	10.33
$10,000 under $11,000	1.36	1.45	1.43	1.53	4.40	5.04	9.15	16.95	3.18	4.50	1.55	2.03	1.56	2.03	7.80	12.99
$11,000 under $12,000	1.40	1.48	1.46	1.56	4.56	5.07	10.25	19.13	3.22	4.74	1.60	2.10	1.62	2.14	7.84	9.91
$12,000 under $13,000	1.45	1.53	1.50	1.59	4.88	5.51	9.58	17.78	3.19	4.66	1.68	2.18	1.70	2.21	8.78	11.49
$13,000 under $14,000	1.45	1.53	1.51	1.58	5.08	5.79	8.75	15.27	3.28	4.97	1.68	2.14	1.70	2.17	9.17	11.21
$14,000 under $15,000	1.53	1.60	1.58	1.66	5.17	5.83	6.63	17.28	3.36	4.78	1.77	2.21	1.78	2.24	9.35	12.20
$15,000 under $20,000	0.25	0.34	0.29	0.37	2.15	2.60	2.44	4.61	1.29	2.13	0.50	0.94	0.50	0.95	3.87	5.92
$20,000 under $25,000	0.71	0.75	0.75	0.80	2.54	2.98	3.00	6.14	1.50	2.36	1.01	1.48	1.02	1.51	4.91	6.68
$25,000 under $30,000	1.23	1.29	1.30	1.38	3.03	3.67	4.04	6.78	2.00	3.00	1.75	2.47	1.77	2.55	5.78	8.37
$30,000 under $50,000	1.18	1.26	1.33	1.47	2.07	2.43	3.36	6.70	1.72	2.49	1.82	2.46	1.89	2.66	3.95	5.68
$50,000 under $100,000	0.25	0.42	0.46	0.64	0.63	0.91	1.38	3.82	0.56	0.99	0.94	1.67	1.06	2.13	1.59	2.50
$100,000 under $200,000	0.30	0.44	0.50	0.71	0.52	0.77	1.10	3.20	0.51	0.93	1.03	1.89	1.27	2.89	1.36	2.20
$200,000 under $500,000	0.52	0.71	0.76	1.16	0.65	0.97	1.25	3.69	0.73	1.24	1.40	3.27	1.86	6.13	1.65	2.78
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.24	0.17	0.26	0.20	1.01	0.84	1.34	1.71	0.68	0.65	0.33	0.43	0.34	0.45	1.89	1.71
No adjusted gross income	8.45	7.87	10.00	8.49	15.21	12.79	9.44	4.98	10.00	6.01	11.91	10.74	11.63	11.25	22.97	24.99
$1 under $1,000	25.12	25.35	30.65	33.79	42.77	37.80	35.57	30.21	23.78	40.13	29.30	26.95	30.69	33.20	29.53	29.93
$1,000 under $2,000	3.85	4.15	3.90	4.23	20.88	19.23			11.14	13.56	3.90	4.29	3.92	4.32	18.43	18.40
$2,000 under $3,000	2.66	2.85	2.73	2.92	11.55	13.12			6.68	7.35	2.73	3.06	2.74	3.09	12.42	24.36
$3,000 under $4,000	2.49	2.67	2.61	2.77	8.28	10.06	27.40	29.05	5.47	6.15	2.63	3.08	2.67	3.08		
$4,000 under $5,000																
$5,000 under $6,000	2.28	2.43	2.42	2.57	6.87	7.05	21.40	28.18	5.23	6.60	2.45	2.87	2.48	2.91	12.16	14.12
$6,000 under $7,000	2.24	2.38	2.37	2.52	6.61	6.67	19.66	24.18	5.18	6.15	2.42	2.91	2.47	2.96	10.40	11.56
$7,000 under $8,000	2.17	2.31	2.30	2.45	6.24	6.54	17.07	30.10	5.17	6.14	2.35	2.80	2.39	2.86	10.10	13.95
$8,000 under $9,000	2.17	2.30	2.30	2.45	5.96	6.21	15.26	22.04	4.94	6.18	2.39	2.81	2.43	2.87	10.24	12.51
$9,000 under $10,000	2.20	2.33	2.32	2.45	6.32	7.26	15.38	26.72	4.85	6.27	2.45	2.94	2.48	3.01	11.29	10.99
$10,000 under $11,000	1.38	1.47	1.44	1.54	4.49	4.97	10.07	19.15	3.23	4.63	1.57	2.02	1.59	2.03	8.13	13.87
$11,000 under $12,000	1.41	1.50	1.47	1.57	4.64	5.16	11.24	21.97	3.26	4.84	1.61	2.09	1.63	2.12	8.06	10.45
$12,000 under $13,000	1.46	1.54	1.51	1.60	4.98	5.64	10.35	16.90	3.22	4.74	1.70	2.20	1.72	2.22	9.11	12.21
$13,000 under $14,000	1.47	1.54	1.51	1.59	5.13	5.80	9.27	16.46	3.31	5.06	1.69	2.14	1.71	2.17	9.30	11.39
$14,000 under $15,000	1.54	1.61	1.59	1.67	5.22	5.89	6.79	18.66	3.39	4.84	1.78	2.20	1.79	2.22	9.52	12.50
$15,000 under $20,000	0.25	0.35	0.29	0.38	2.17	2.64	2.47	4.74	1.30	2.15	0.50	0.94	0.51	0.94	3.96	6.16
$20,000 under $25,000	0.71	0.76	0.75	0.80	2.56	3.00	3.03	6.22	1.51	2.37	1.02	1.48	1.03	1.51	4.96	6.79
$25,000 under $30,000	1.24	1.29	1.31	1.38	3.04	3.69	4.07	6.83	2.00	3.00	1.75	2.49	1.78	2.56	5.82	8.50
$30,000 under $50,000	1.18	1.27	1.33	1.47	2.07	2.44	3.38	6.73	1.73	2.49	1.83	2.49	1.89	2.69	3.96	5.73
$50,000 under $100,000	0.25	0.42	0.46	0.64	0.64	0.91	1.39	3.83	0.56	0.99	0.95	1.69	1.07	2.15	1.60	2.53
$100,000 under $200,000	0.30	0.44	0.50	0.71	0.53	0.77	1.10	3.21	0.51	0.93	1.04	1.91	1.28	2.95	1.37	2.21
$200,000 under $500,000	0.52	0.72	0.77	1.17	0.66	0.98	1.26	3.70	0.73	1.24	1.43	3.37	1.91	6.50	1.67	2.81
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	0.79	1.30	0.83	1.37	3.34	4.03	4.14	9.56	2.75	3.37	0.79	1.27	0.80	1.30	4.48	5.12
All returns, summary:																
Under $5,000	0.66	1.06	0.69	1.08	3.74	4.70	5.30	13.95	2.78	3.20	0.67	1.08	0.67	1.09	5.24	6.51
$5,000 under $10,000	0.74	0.86	0.80	0.92	2.60	2.88	5.77	8.62	2.08	2.63	0.82	1.07	0.84	1.10	4.23	5.19
$10,000 under $15,000	0.22	0.33	0.27	0.37	2.08	2.38	3.81	7.86	1.33	2.06	0.41	0.77	0.42	0.78	3.77	5.29
$15,000 or more	0.11	0.19	0.15	0.23	0.96	0.69	1.37	1.76	0.65	0.71	0.36	0.63	0.37	0.67	1.86	1.87

(*) Estimate is not shown separately because of the small number of sample returns on which it was based.
[1]Combined coefficient of variation is not shown because of combined income and loss table cells.
NOTE: Table cells with coefficient of variation 0.00 are not subject to sampling variability.

Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

State	Number of returns by size of adjusted gross income				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or more
	Coefficient of variation (C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)
	(1)	(2)	(3)	(4)	(5)
United States, total	0.01	0.56	0.70	0.21	0.10
Alabama	2.85	5.78	6.59	6.40	3.79
Alaska	2.92	8.17	10.38	7.58	2.75
Arizona	2.96	6.48	7.43	5.99	3.35
Arkansas	3.38	6.49	7.85	6.78	4.62
California	1.14	2.60	2.94	2.12	1.38
Colorado	3.49	7.53	8.55	6.37	4.34
Connecticut	3.17	7.13	8.88	5.78	3.72
Delaware	4.03	9.52	9.91	8.06	4.40
District of Columbia	3.73	8.34	8.34	7.19	4.49
Florida	2.03	4.13	4.66	3.65	2.72
Georgia	2.76	5.73	6.12	4.88	3.75
Hawaii	3.19	7.08	8.11	6.83	3.35
Idaho	3.31	6.83	7.90	6.41	4.03
Illinois	1.62	3.87	4.47	2.94	1.90
Indiana	2.49	5.59	6.26	4.28	3.17
Iowa	2.87	6.12	7.40	6.46	3.41
Kansas	3.27	6.96	7.95	7.28	3.96
Kentucky	2.89	5.84	6.80	6.42	3.92
Louisiana	3.24	6.59	7.78	5.69	4.28
Maine	3.03	6.09	6.52	5.67	4.48
Maryland	2.72	6.59	7.06	5.02	3.17
Massachusetts	2.36	5.12	5.75	4.19	2.99
Michigan	1.90	4.49	5.07	3.38	2.29
Minnesota	2.87	6.18	7.33	5.05	3.85
Mississippi	3.34	6.86	7.20	6.79	4.54
Missouri	2.69	5.51	6.61	4.76	3.53
Montana	3.51	6.97	8.44	6.69	4.17
Nebraska	3.53	7.65	8.72	7.11	3.98
Nevada	3.60	7.57	8.83	7.52	4.06
New Hampshire	3.44	7.78	7.47	6.32	4.09
New Jersey	2.05	4.88	5.42	3.77	2.41
New Mexico	2.94	5.63	7.01	5.93	3.68
New York	1.80	3.19	3.27	2.31	1.58
North Carolina	2.62	5.39	5.56	4.48	3.77
North Dakota	2.37	5.34	5.86	4.74	2.99
Ohio	1.71	4.03	4.29	2.80	2.21
Oklahoma	3.11	6.23	7.16	7.01	4.02
Oregon	3.23	6.84	7.83	7.14	3.95
Pennsylvania	1.64	3.79	4.03	2.75	2.12
Rhode Island	3.24	6.44	6.15	6.31	4.32
South Carolina	3.19	6.64	6.48	7.14	4.54
South Dakota	2.35	4.73	5.53	5.07	3.59
Tennessee	2.99	6.10	6.54	5.14	4.20
Texas	1.64	3.50	3.88	2.95	2.11
Utah	2.72	5.88	6.94	5.21	3.20
Vermont	3.45	6.46	8.29	6.44	4.88
Virginia	2.60	5.82	6.30	4.66	3.24
Washington	2.94	6.86	7.39	5.21	3.57
West Virginia	3.58	8.57	8.62	6.42	4.20
Wisconsin	2.67	5.74	6.86	4.56	3.45
Wyoming	3.12	6.84	8.36	6.31	3.83
APO/FPO[1]	7.33	18.21	10.24	13.29	16.02
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[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

Section 8

1975 Forms and Instructions

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Short Form 1040A U.S. Individual Income Tax Return

Department of the Treasury Internal Revenue Service **1975**

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number | For Privacy Act Notification, see page 2 of Instructions.

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

City, town or post office, State and ZIP code | Occupation: Yours ► Spouse's ►

Requested by Census Bureau for Revenue Sharing

A In what city, town, village, etc., do you live?

B Do you live within the legal limits of the city, town, etc.? ☐ Yes ☐ No ☐ Don't know

C In what county and State do you live? County State

D In what township do you live? (See page 5.)

Filing Status (check only ONE box)

1 ☐ Single

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

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ►

4 ☐ Unmarried Head of Household (See page 4 of Instructions) ►

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ► 19). See page 4 of Instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse Enter number of boxes checked ►

b First names of your dependent children who lived with you _____ Enter number ►

c Number of other dependents (from line 22) ►

d Total (add lines 6a, b, and c) ►

e Age 65 or over ☐ Yourself ☐ Spouse Enter number of boxes checked ►
Blind ☐ Yourself ☐ Spouse

7 Total (add lines 6d and e) ►

Attach Copy B of Forms W-2 and Check or Money Order here

8 Presidential Election Campaign Fund. Do you wish to designate $1 of your taxes for this fund? Yes ☐ No ☐ If joint return, does your spouse wish to designate $1? Yes ☐ No ☐ Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions) 9

10a Dividends (if over $400, see Instructions at top of page 3) $ 10b Less exclusion $ Balance ► 10c

11 Interest income (if over $400, see Instructions at top of page 3) 11

12 Total (add lines 9, 10c, and 11) **(Adjusted Gross Income)** (If less than $9,000, see page 18 of Instructions on "Earned Income Credit.") 12

- **If you want IRS to figure your tax, see page 6 of Instructions.**
- **If line 12 is under $15,000, find tax in Tax Tables (on pages 8–18) and enter on line 13a, on the back.**
- **If line 12 is $15,000 or more, figure your tax using the Tax Computation Worksheet on page 18 of Instructions.**

Form 1040A (1975) Page 2

13a Tax, check if from: ☐ Tax Tables (pages 8–18) OR ☐ Tax Computation Worksheet (page 18) 13a

b Credit for personal exemptions (multiply line 6d by $30) b

14a Balance (subtract line 13b from line 13a). If less than zero, enter zero. 14a

b Credit for contributions to candidates for public office (see page 7 of Instructions) b

15 Income tax (subtract line 14b from line 14a). If less than zero, enter zero. 15

16a Total Federal income tax withheld (attach Forms W-2 to front) 16a

b Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 7 of Instructions) b

c 1975 estimated tax payments (include amount allowed as credit from 1974 return) c

d Earned income credit d

Pay amount on line 18 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

17 Total (add lines 16a, b, c, and d) 17

18 If line 15 is larger than line 17, enter **BALANCE DUE IRS** ► 18

19 If line 17 is larger than line 15, enter amount **OVERPAID** ► 19

20 Amount of line 19 to be **REFUNDED TO YOU** ► 20

21 Amount of line 19 to be credited on 1976 estimated tax ► 21 If all of overpayment (line 19) is to be refunded (line 20), make no entry on line 21.

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent
				$	$

22 Total number of dependents listed in column (a). Enter here and on line 6c ►

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.

Sign here

Your signature Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Preparer's signature (other than taxpayer) Date

Address (and ZIP Code)

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1975 Instructions For Preparing Short Form 1040A

New Features for 1975

Be sure to note these important new changes:

- **Credit for personal exemptions—line 13b.**—This new credit of $30 for each exemption claimed on line 6d is available to all filers. See page 7.
- **Earned Income Credit—line 16d.**—If line 12 is less than $8,000 and you reported wages, salaries, tips, etc., on line 9, you may be eligible to claim this refundable credit. See page 18 for more information and Special Instructions for those who are filing a return solely to get a refund of their earned income credit. A worksheet has been provided to assist eligible filers in figuring this credit.
- The income levels at which most filers must file have been increased. See page 2.
- The standard deduction has been increased. See Tax Computation Worksheet on page 18.
- Tax Tables have been increased to cover incomes up to $15,000.

Watch for Tax Law Changes

At the time we printed this instruction pamphlet, Congress was considering proposals to add or change several tax law provisions. If any changes in the tax law are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, instructions and information for taxpayers affected by any new legislation.

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Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Please read the instructions on page 3 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040A Form is more complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect some detailed residence data, and we have changed the return and instructions to provide for the new earned income credit and credit for personal exemptions.

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

Please note the Presidential Election Campaign Fund Check-Off on line 8 of your 1040A. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 20 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Who Must File

File a return if you are:	And your gross income is at least:
● Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65	$2,350
● Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,100
● A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
● A qualifying widow(er) with dependent child and are under 65	2,650
● A qualifying widow(er) with dependent child and are 65 or older	3,400
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are under 65	3,400
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and one is 65 or older	4,150
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are 65 or older	4,900
● Married filing separate return or married but not living together at end of 1975	750
● A person with income from sources within U.S. possessions	750

If income tax was withheld or if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund. See special instructions on page 18.

The filing rules apply to all U.S. citizens and resident aliens, including those under 21 years of age.

When to File

File as soon as you can after January 1, but not later than April 15, 1976.

Where to File

Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address for your State.

If you are located in:	Use this address:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico; Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example: $1.39 becomes $1 and $2.69 becomes $3.

Do You Want More or Less Income Tax Withheld in 1976?

If your payment due IRS on line 18, or the refund IRS owes you on line 19, is large, see your payroll office about changing the amount of tax to be withheld from your wages.

Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1975 was from wages, salaries, tips, other employee compensation, and not more than $400 in dividends or $400 in interest and you do not itemize your deductions.

You may disregard the $400 limitations for dividends and interest if you are not required to file a return but are filing solely to get your earned income credit refunded.

Who May NOT Use Short Form 1040A

File Form 1040 instead of Short Form 1040A if:

- You received more than $400 in dividends or $400 in interest (Disregard if you are not required to file but are filing solely to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, dividends or interest
- You had pension or annuity income
- You received $20 or more in tips in any one month, and you did not fully report these tips to your employer
- Your Form W–2 shows uncollected employee tax (social security tax) on tips
- You claim
  - a retirement income credit
  - an investment credit
  - a foreign tax credit
  - a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
  - a credit from a regulated investment company, or
  - a credit for purchase of a new principal residence
- You choose the benefits of income averaging
- (1) You can be claimed as a dependent on your parent's return AND
  (2) You had dividend or interest income AND
  (3a) Your combined dividend and interest income was $750 or more, OR
  (3b) Your total income (amount that would otherwise be shown on line 12, Short Form 1040A) is: $10,000 or more, if single; or $5,950 or more, if married filing separately; or if your spouse uses the percentage standard deduction on a separate return regardless of income
- Your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A because you are "not married for tax purposes," if all three of the following statements are true: (1) you did not live with your spouse at any time during 1975, (2) you furnished more than half the cost of keeping up your home for 1975, AND (3) your child or stepchild lived in your home for more than 6 months of 1975, AND you can claim that child as a dependent
- You are a nonresident alien (use **Form 1040NR**)
- You were married to a nonresident alien at end of 1975 (unless you are "not married for tax purposes" as described above)
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You claim a deduction for business expenses as an outside salesperson or for travel for your job
- You claim a sick pay exclusion
- You claim a moving expense deduction because you changed jobs or were transferred
- You claim a deduction for payment to an Individual Retirement Account, or for an Individual Retirement Annuity, or Bond
- You claim a deduction for a penalty on a premature withdrawal from a time savings account
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You should file Form 2210, Underpayment of Estimated Income Tax by Individuals, because line 18 is more than 20% of line 15. See instructions for Penalty for Not Paying Enough Tax During the Year on page 5
- You had, at any time during the taxable year, an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)
- You are required to file **Form 2555**, Exemption of Income Earned Abroad

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get Form 1040 and its instructions, and any of our explanatory publications you need. You can get Form 1040 and its instructions, and other forms and publications, at all Internal Revenue offices.

IMPORTANT

Short Form 1040A may not be right for you . . .
Before you file, take a few minutes to read these instructions.

It may be to your advantage to use Form 1040, if your itemized deductions are substantial, or if you are eligible for the retirement income credit.

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. Your payments for medical insurance and medical and dental care in excess of limitations. Local, State and real estate taxes. Alimony, and interest on loans and mortgages;

2. Your gifts to churches, charities, Boy Scouts, Red Cross, Cancer Society, and similar organizations;

3. Employee business expenses such as union dues, safety helmets, tools;

4. Your net personal casualty or theft loss in excess of $100;

5. The money you paid someone (so you could work) to take care of your dependent under 15 years old or to take care of your spouse or other dependent who could not take care of himself or herself.

Here is a General Test to Help. Will your Tax be Lower if you List (Itemize) Deductions?

If you are—

- Married filing jointly or a qualifying widow(er) with dependent child, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $11,875 and your itemized deductions total more than $1,900; between $11,875 and $16,250 and your itemized deductions total more than 16% of line 12; or, over $16,250 and your itemized deductions total more than $2,600.
- Married filing separately, divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.
- Single or Unmarried Head of Household, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $10,000 and your itemized deductions total more than $1,600; between $10,000 and $14,375 and your itemized deductions total more than 16% of line 12; or, over $14,375 and your itemized deductions total more than $2,300.

Retirement Income Credit

You may be able to claim this credit on Form 1040 and reduce your tax by as much as $229 (if single), or by as much as $457 (if married, filing joint return) if you meet all of the following tests:

1. You are age 65 or over (or under age 65 and retired under a public retirement system).
2. You received income from interest, dividends, pensions, annuities, or certain rents.
3. You earned more than $600 a year for ANY 10 years before 1975. (If your spouse died, you can use your spouse's earnings to meet this test.)

General Information

Federal Income Tax Rebate

Your rebate is not income and should not be shown on your tax return.

Death of Taxpayer

If a person died in 1975, or in 1976 before filing a return for 1975, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

If a refund is due, attach Form 1310 to the return.

The executor or administrator can file a joint return for the decedent with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The 1975 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing such a joint return, write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, get **Publication 559**, Federal Tax Guide for Survivors, Executors, and Administrators.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1975. Then check the box for your status on lines 1 through 5 on your return.

Your tax rate depends on the box you check.

1. Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1975, you were one of the following:

(a) not married.

(b) separated from your spouse by either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1975 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1975, (3) paid more than half the cost of keeping up your home for 1975, and (4) your child or stepchild lived in your home for more than 6 months of 1975 and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is $2,300 instead of the $1,300 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

2. Married Filing Jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1975, you were either of the following:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your spouse died in 1975, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

Note: *If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.*

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

3. Married Filing Separately

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or receive his or her own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check box on line 3.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case file Form 1040 instead of Short Form 1040A.) If you take the percentage standard deduction, your spouse cannot take the low income allowance (this is $950 for a separate return).

4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status ONLY IF on December 31, 1975, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your father or mother who you can claim as a dependent. (They did not have to live with you.)

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

A your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.) Note: *If you are claiming the filing status of "Unmarried 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.*

B any other person listed in 5(a) under "Children and Other Dependents (lines 6b and 6c)" on this page, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) had not lived with your spouse at any time during 1975, (3) paid more than half the cost of keeping up your home for 1975, and (4) your dependent child or stepchild lived in your home during all of 1975.

5. A Qualifying Widow(er) with Dependent Child

This filing status applies if your spouse died in 1973 or 1974 and on December 31, 1975, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year he or she died.

If your spouse died in 1975, and you had not remarried, see paragraph 2(b), Married Filing Jointly. If spouse died before 1973, see paragraphs (1) Single, and (4), Unmarried Head of Household.

Your Exemptions (lines 6a and 6e)

Note: *You are allowed $750 for each exemption for 1975. If you find your tax in one of the Tax Tables, the total amount for all your exemptions is already figured in for you. If you use the Tax Computation Worksheet, and figure your tax yourself, fill in the total amount for your exemptions on line 4 of the 1975 Tax Computation Worksheet on page 18.*

For Yourself

You can always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on lines 6a and 6e for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only 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, 1976, you can take the extra exemption for age for 1975.

Proof of Blindness.—If completely blind attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return; in subsequent years attach only a statement referring to this opinion.

For your spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if he or she is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one, for the regular exemption . . . two, for either blindness or 65 or older . . . three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on lines 6a and 6e.

If at the end of 1975, you were legally divorced or 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 Spouse

If your spouse died during 1975, check the boxes for the exemptions you could have taken for him or her on the date of death. *See instruction for Death of Taxpayer on page 3.*

Children and Other Dependents (lines 6b and 6c)

You can take a $750 exemption for anyone who meets all the following five tests:

(1) Income—Received less than $750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. See *instruction for Student Dependent.*)

(2) Support—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 rules for "Children of divorced or separated parents," or "Dependent supported by two or more taxpayers." The support can be from either spouse if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value.

Support does not include things like the purchase of an automobile, furniture or appliances, income taxes, and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, 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.) If your child was a student, do not include amounts he or she received as scholarships.

(3) Married Dependents—Did not file a joint return with spouse.

(4). Citizenship or Residence—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship—(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child [1]	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law

if related by blood

Uncle	Nephew
Aunt	Niece

[1] Child includes:
- your son, daughter, stepson, stepdaughter
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- a foster child who lived in your home as a member of your family for the whole year; or

(b) Was any other person who lived in your home as a member of your household for the whole year.

Student Dependent

Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on page 4.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution [2] during any 5 months of 1975, or

(2) took a full-time, on-farm training course during any 5 months of 1975. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

[2] Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get Publication 532, Filing and Dependency Information for Students and Parents.

Children of Divorced or Separated Parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he or she contributed at least $600 toward the child's support during 1975, and the decree of divorce or separate maintenance, (or a written agreement between the parents) states he or she can take the exemption, or

2. he or she contributed $1,200 or more for child support during 1975 (regardless of how many children), and the parent having custody cannot prove that he or she contributed more than the other parent contributed.

Note: *For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent Supported by Two or More Taxpayers

There is a special rule where two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. One of them can claim an exemption for that person if he or she meets the following two tests: (a) he or she paid for at least 10% of the support, and

(b) he or she attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his or her own return.

Birth or Death of a Dependent

You can take a full $750 exemption for a dependent who died or was born during 1975 if he or she met the tests for a dependent while he or she lived. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

Filling in Lines 6b and 6c

- Enter on line 6b the first names of your dependent children who lived with you. Fill in the total number to the right of the arrow.
- Enter on line 22 the full names and other information for your other dependents. Then bring the total number being claimed from line 22 to line 6c.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from spouse as described on page 4;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 18 is more than 20 percent of line 15, you should file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

The following Statement and Instructions have been supplied by the Bureau of the Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, immediately below the address portion of the return, are authorized under section 6017A of the Internal Revenue Code. The law authorizes a penalty to be imposed for failure to supply this information without reasonable cause. Answers to these residence questions will be supplied to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income; such estimates are used principally for determining the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you reside.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to obtain assistance from your local government officials. If they are unable to answer your inquiries, write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812–948–2111 between the hours of 8 a.m. and 5 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—In what city, town, village, etc., do you live?—Enter the name of the city, town, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

—If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

—If you are a college student away from home, answer the questions for the place where you reside while attending college.

—If you are a member of the Armed Forces and live on base, answer the questions for such base. If you live off base, answer the questions for the place where you live off base.

—If you are a crew member on board a U.S. vessel, and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of the city, town, etc.?—Every municipality has definite legal limits. If the area where you live is unincorporated, or is outside the legal limits of the place you named in answer to Question A, check No to Question B. If you are not sure whether you live within the legal limits, check **Don't Know** to Question B.

Question C.—In what county and State do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

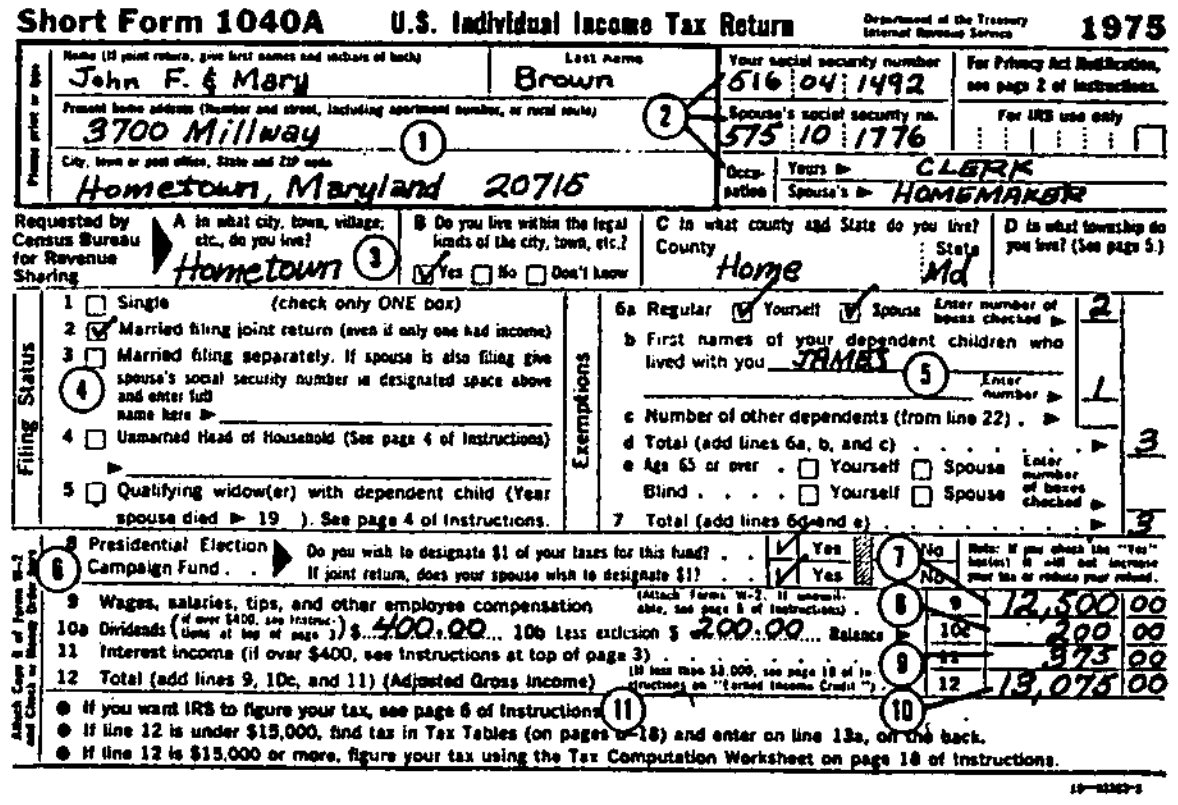
State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

Question D.—In what township do you live?—Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)	Nebraska (townships and precincts)
Illinois (townships and precincts)	New Hampshire (towns)
Indiana (townships)	New Jersey (townships)
Kansas (townships)	New York (towns)
Maine (towns and plantations)	North Dakota (townships)
Massachusetts (towns)	Ohio (townships)
Michigan (townships)	Pennsylvania (townships)
Minnesota (townships)	Rhode Island (towns)
Missouri (townships)	South Dakota (townships)
	Vermont (towns)
	Wisconsin (towns)

Here's how to fill in Short Form 1040A. . .

(Circled numbers on form are keyed to circled numbers in explanations below.)


Short Form 1040A U.S. Individual Income Tax Return — Department of the Treasury, Internal Revenue Service — 1975

Name (If joint return, give first names and initials of both): John F. & Mary — Last name: Brown — Your social security number: 516 04 1492 — For Privacy Act Notification, see page 2 of Instructions.

Present home address (Number and street, including apartment number, or rural route): 3700 Millway (1) (2) — Spouse's social security no.: 575 10 1776 — For IRS use only

City, town or post office, State and ZIP code: Hometown, Maryland 20715 — Occupation: Yours ▶ CLERK; Spouse's ▶ HOMEMAKER

Requested by Census Bureau for Revenue Sharing — A In what city, town, village, etc., do you live? Hometown (3) — B Do you live within the legal limits of the city, town, etc.? ☑ Yes ☐ No ☐ Don't know — C In what county and State do you live? County: Home; State: Md — D In what township do you live? (See page 5.)

Filing Status: 1 ☐ Single (check only ONE box); 2 ☑ Married filing joint return (even if only one had income); 3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶ (4); 4 ☐ Unmarried Head of Household (See page 4 of Instructions); 5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 4 of Instructions.

Exemptions: 6a Regular ☑ Yourself ☑ Spouse — Enter number of boxes checked ▶ 2; b First names of your dependent children who lived with you JAMES (5) — Enter number ▶ 1; c Number of other dependents (from line 22) ▶; d Total (add lines 6a, b, and c) ▶ 3; e Age 65 or over ☐ Yourself ☐ Spouse; Blind ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶; 7 Total (add lines 6d and e) ▶ 3

8 Presidential Election Campaign Fund (6) — Do you wish to designate $1 of your taxes for this fund? ✓ Yes No — If joint return, does your spouse wish to designate $1? ✓ Yes No (7) — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions) (8) — 9: 12,500 00

10a Dividends (If over $400, see instructions at top of page 3) $400.00 — 10b Less exclusion $200.00 — Balance ▶ 10c: 200 00

11 Interest income (if over $400, see instructions at top of page 3) (9) — 11: 375 00

12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income) (If less than $8,000, see page 18 of Instructions on "Earned Income Credit") — 12: 13,075 00 (10)

● If you want IRS to figure your tax, see page 6 of Instructions (11)
● If line 12 is under $15,000, find tax in Tax Tables (on pages 8–18) and enter on line 13a, on the back.
● If line 12 is $15,000 or more, figure your tax using the Tax Computation Worksheet on page 18 of Instructions.

① Name and Address

Use the mailing label on the cover of the tax forms package we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address in the appropriate block on your return.

② Social Security Number

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS–5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the block for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

③ Revenue Sharing

The Census Bureau advises you to answer questions A, B, and C. Also D, if applicable. See instructions on page 5.

④ Filing Status—Lines 1 through 5

Check only one box (lines 1 through 5). Your tax rate depends on the box you check. So before you decide, see instructions for Filing Status on page 4.

⑤ Your Exemptions and Dependents—Lines 6a, b, c, d, e, and 7

See instructions for Your Exemptions and Children And Other Dependents, on page 4, to find out whom you can claim.

⑥ Presidential Election Campaign Fund—Line 8

You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (a) Both may elect to designate $1 each for a total of $2. (b) Both may elect not to designate. (c) One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: *If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1977. You may use Form 1040X, Amended U.S. Individual Income Tax Return.*

⑦ Wages, Salaries, Tips, and Other Employee Compensation—Line 9

Give the total of all the wages shown on your Forms W–2. If all your tips are not shown on your Forms W–2, add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W–2, ask your employer for a new one. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 16, contact an Internal Revenue Service office.

⑧ Dividends—Line 10

The first $100 you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first $100. If one receives less than $100 in dividends, the other cannot exclude more than $100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80% or more of their income from U.S. possessions and 50% or more of their income from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits.

Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

Note: *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.*

⑨ Interest Income—Line 11

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Include interest on tax refunds.

⑩ Total Income—Line 12

Add the amounts on lines 9, 10c, and 11. This is your "Adjusted Gross Income."

⑪ Figuring Your Tax

If you want IRS to figure your tax:

Skip lines 13a, 13b, 14a, 15, and 17 through 21. Be sure that lines 14b, and 16a, b, and c are filled in. If you are eligible to claim the earned income credit (see page 18), write "EIC" on line 16d and we will figure the credit for you. Sign your return and attach the forms needed. See instructions that follow for filling in lines 14b, and 16a, b, and c and for completing your return.

If you are filing a joint return and both you and your spouse have income, show the income of each separately in the space below the line 12 entry space so IRS can figure your tax the way that gives you the smaller tax.

File on or before April 15, 1976. We will then figure your tax and send you a refund check or bill you if you did not pay enough.

If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.

If your income on line 12 is under $15,000, turn to Tax Tables on pages 8–18 to find your tax. After you have found your tax, enter it on line 13a and check the block for "Tax Tables."

If your income on line 12 is $15,000, or more, complete lines 1 through 6 on the 1975 Tax Computation Worksheet on page 18.

⑫ Credit for Personal Exemptions—Line 13b

Line 13b.—Multiply the number of personal exemptions on line 6d by $30 and enter the amount (but not more than your tax shown on line 13a).

Line 14a.—Subtract line 13b from line 13a and enter the difference.

⑬ Credit for Contributions to Candidates for Public Office, etc.—Line 14b

Add up the money you gave to help pay campaign expenses of candidates for public office and political committees AND to newsletter funds of candidates and elected public officials. Fill in HALF the amount you gave, but not more than the smaller of these amounts (1) $25.00 ($50.00 on a joint return), or (2) the amount on line 14a.

⑭ Income Tax—Line 15

Subtract amount on line 13b, from the amount on line 13a and show the difference on line 14a. If you filled in an amount on line 14b subtract it from line 14a and show the difference on line 15.

⑮ Income Tax Withheld—Line 16a

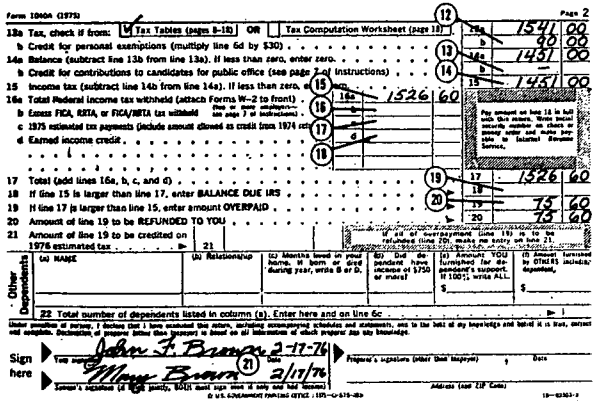
Fill in the amount shown on your Form W–2. If you have more than one Form W–2 add the amounts together. If you are filing a joint return, add together the amounts for you and your spouse.

⑯ Excess FICA, RRTA, or FICA/RRTA Tax Withheld (More Than One Employer)—Line 16b

If you had more than one employer in 1975 and together they paid you more than $14,100 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined (FICA) and railroad retirement (RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1.	Add all FICA and RRTA tax withheld by employers from your wages for 1975.* Enter the total here	$
Step 2.	Subtract	824.85
Step 3.	Enter this amount on Form 1040A, line 16b	$

*Note: *Do not include more than $824.85 for any one employer. If any one employer withheld more than $824.85, ask that employer to refund that excess to you. You cannot take credit for it on your return.*



⑰ Estimated Tax Payments—Line 16c

Fill in on this line any payments you made on your estimated Federal income tax for 1975.

If you and your spouse filed a joint declaration of estimated tax for 1975 but decide to file separate income tax returns for 1975, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show both of your social security numbers on both returns.

If you and your spouse filed separate estimated tax declarations for 1975 but decide to file a joint income tax return for 1975, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return.

Follow the above instructions even if your spouse died.

⑱ Earned Income Credit—Line 16d

If line 12 is less than $8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the Earned Income Credit) on page 18. You may be entitled to a 10% refundable credit based on your earned income (line 9).

⑲ Tax Due IRS—Line 18

If line 15 is more than line 17, show the difference on line 18. This is the tax you still owe.

How to Pay

You may pay by check or money order made payable to Internal Revenue Service. Please write your social security number on your check or money order and attach it to your return.

If line 18 is under $1, you do not have to pay.

⑳ A Refund Due You—Line 19

If line 17 is more than line 15, show the difference on line 19. This is the refund we owe you.

Refund of Tax

If line 19 is under $1, we will not send you a refund unless you ask for it when you file your return.

If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and, the service center where you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.

㉑ Completing Your Return

- **Sign and date your return.**—Both you and your spouse must sign a joint return.

  If someone else made out your return for pay, that person must also sign and show his or her address.
- **Attach your Forms W–2** and any statements or other forms. Include payment if you owe tax.

1975 Tax Tables

For persons with income under $15,000 using Short Form 1040A.

The standard deduction AND the $750 deduction for each exemption have been allowed in figuring the tax shown in these Tables. **Don't take a separate deduction for them if you take your tax from the Tables.**

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except for married persons filing separate returns.

Note for married persons filing separate returns: *The Tables show the tax figured on the percentage standard deduction and on the low income allowance in separate columns. You can take your tax from either column. But if one uses the percentage standard deduction, then both must use it.*

If you are a married person living apart from your spouse, see paragraph 1(d) on page 4 to see if you can be considered "unmarried" for purposes of using the Tax Tables. If you can, your tax may be lower.

To find your tax—

▶ Select the Table that covers your total number of exemptions on line 7 of your return.

▶ Read down the income columns until you find the line covering the income on line 12 of your return.

▶ Read across to the column heading for your filing status. (If you checked the box on line 5, use the column for "Married filing joint return.")

▶ Enter the tax you find there on line 13a of your return.

Income Averaging.—See note at the top of Tax Rate Schedules X, Y, and Z to see if you can use the "averaging method."

Note: *Be sure to use the figures in the Tax Table columns as follows—*

If you checked the filing status box on—	Find your tax under column
Line 1, Form 1040A	A
Line 4, Form 1040A	B
Line 2 or 5, Form 1040A	C
Line 3, Form 1040A	D

Table 1—Returns claiming ONE exemption (and not itemizing deductions)

If the amount on Form 1040A, line 12, is—		And you are—				If the amount on Form 1040A, line 12, is—		And you are—				If the amount on Form 1040A, line 12, is—		And you are—			
At least	But less than	A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction	At least	But less than	A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction	At least	But less than	A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—						Your tax is—						Your tax is—			
0	900	0	0	0	0	2,175	2,200	0	0	68	159	3,950	4,000	246	240	362	422
900	925	0	0	0	2	2,200	2,225	0	0	72	162	4,000	4,050	255	248	372	430
925	950	0	0	0	5	2,225	2,250	0	0	76	166	4,050	4,100	263	256	381	438
950	975	0	0	0	8	2,250	2,275	0	0	79	169	4,100	4,150	272	264	391	446
975	1,000	0	0	0	11	2,275	2,300	0	0	83	172	4,150	4,200	280	272	400	454
1,000	1,025	0	0	0	14	2,300	2,325	0	0	87	176	4,200	4,250	289	280	410	462
1,025	1,050	0	0	0	17	2,325	2,350	0	0	91	179	4,250	4,300	297	288	419	470
1,050	1,075	0	0	0	20	2,350	2,375	2	2	94	183	4,300	4,350	306	296	429	478
1,075	1,100	0	0	0	23	2,375	2,400	5	5	98	188	4,350	4,400	315	305	438	486
1,100	1,125	0	0	0	26	2,400	2,425	9	9	102	189	4,400	4,450	324	314	448	494
1,125	1,150	0	0	0	29	2,425	2,450	12	12	106	193	4,450	4,500	334	323	457	502
1,150	1,175	0	0	0	32	2,450	2,475	16	16	109	196	4,500	4,550	343	332	467	510
1,175	1,200	0	0	0	35	2,475	2,500	19	19	113	199	4,550	4,600	353	341	476	518
1,200	1,225	0	0	0	38	2,500	2,525	23	23	117	203	4,600	4,650	362	350	486	526
1,225	1,250	0	0	0	41	2,525	2,550	26	26	121	206	4,650	4,700	372	359	495	534
1,250	1,275	0	0	0	43	2,550	2,575	30	30	124	209	4,700	4,750	381	368	505	542
1,275	1,300	0	0	0	46	2,575	2,600	33	33	128	213	4,750	4,800	391	377	514	550
1,300	1,325	0	0	0	49	2,600	2,625	37	37	132	216	4,800	4,850	400	386	524	558
1,325	1,350	0	0	0	52	2,625	2,650	40	40	138	219	4,850	4,900	410	395	533	566
1,350	1,375	0	0	0	55	2,650	2,675	44	44	139	223	4,900	4,950	419	404	543	574
1,375	1,400	0	0	0	58	2,675	2,700	47	47	143	226	4,950	5,000	429	413	552	582
1,400	1,425	0	0	0	61	2,700	2,725	51	51	147	230	5,000	5,050	438	422	562	589
1,425	1,450	0	0	0	64	2,725	2,750	54	54	151	233	5,050	5,100	448	431	571	597
1,450	1,475	0	0	0	67	2,750	2,775	58	58	155	237	5,100	5,150	457	440	581	605
1,475	1,500	0	0	0	70	2,775	2,800	61	61	159	241	5,150	5,200	467	449	590	613
1,500	1,525	0	0	0	73	2,800	2,825	65	65	163	244	5,200	5,250	476	458	600	621
1,525	1,550	0	0	0	76	2,825	2,850	68	68	167	248	5,250	5,300	486	467	609	629
1,550	1,575	0	0	0	79	2,850	2,875	72	72	171	251	5,300	5,350	495	476	619	637
1,575	1,600	0	0	0	83	2,875	2,900	76	75	175	255	5,350	5,400	505	485	628	645
1,600	1,625	0	0	0	86	2,900	2,925	79	79	179	258	5,400	5,450	514	494	638	653
1,625	1,650	0	0	0	89	2,925	2,950	83	82	183	262	5,450	5,500	524	503	647	661
1,650	1,675	0	0	0	92	2,950	2,975	87	86	187	266	5,500	5,550	533	512	657	669
1,675	1,700	0	0	0	95	2,975	3,000	91	89	191	269	5,550	5,600	543	521	666	677
1,700	1,725	0	0	2	98	3,000	3,050	96	95	197	274	5,600	5,650	552	530	676	685
1,725	1,750	0	0	5	101	3,050	3,100	104	102	205	282	5,650	5,700	562	539	685	694
1,750	1,775	0	0	9	105	3,100	3,150	111	109	213	289	5,700	5,750	571	548	698	703
1,775	1,800	0	0	12	108	3,150	3,200	119	116	221	296	5,750	5,800	581	557	707	712
1,800	1,825	0	0	16	111	3,200	3,250	126	123	229	303	5,800	5,850	590	566	718	721
1,825	1,850	0	0	19	114	3,250	3,300	134	130	238	310	5,850	5,900	600	575	729	731
1,850	1,875	0	0	23	117	3,300	3,350	141	137	246	318	5,900	5,950	609	584	740	740
1,875	1,900	0	0	26	120	3,350	3,400	149	144	255	326	5,950	6,000	619	593	751	749
1,900	1,925	0	0	30	123	3,400	3,450	157	152	263	334	6,000	6,050	628	602	762	758
1,925	1,950	0	0	33	127	3,450	3,500	165	160	272	342	6,050	6,100	638	611	773	768
1,950	1,975	0	0	37	130	3,500	3,550	173	168	280	350	6,100	6,150	647	620	784	777
1,975	2,000	0	0	40	133	3,550	3,600	181	176	289	358	6,150	6,200	657	629	795	786
2,000	2,025	0	0	44	136	3,600	3,650	189	184	297	366	6,200	6,250	666	638	806	795
2,025	2,050	0	0	47	139	3,650	3,700	197	192	306	374	6,250	6,300	676	647	817	805
2,050	2,075	0	0	51	142	3,700	3,750	205	200	315	382	6,300	6,350	685	656	828	814
2,075	2,100	0	0	54	146	3,750	3,800	213	208	324	390	6,350	6,400	695	665	839	823
2,100	2,125	0	0	58	149	3,800	3,850	221	216	334	398	6,400	6,450	706	674	850	832
2,125	2,150	0	0	61	152	3,850	3,900	229	224	343	406						
2,150	2,175	0	0	65	156	3,900	3,950	238	232	353	414						

Continued on next page

Table 1—Returns claiming ONE exemption (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
6,450	6,500	716	684	861	842
6,500	6,550	727	693	872	851
6,550	6,600	737	703	883	860
6,600	6,650	748	712	894	869
6,650	6,700	758	722	905	879
6,700	6,750	769	731	916	888
6,750	6,800	779	741	927	897
6,800	6,850	790	750	938	906
6,850	6,900	800	760	949	916
6,900	6,950	811	769	960	925
6,950	7,000	821	779	971	934
7,000	7,050	832	788	982	943
7,050	7,100	842	798	993	952
7,100	7,150	853	807	1,004	962
7,150	7,200	863	817	1,015	971
7,200	7,250	874	826	1,026	980
7,250	7,300	884	836	1,037	989
7,300	7,350	895	845	1,048	999
7,350	7,400	905	855	1,059	1,008
7,400	7,450	916	864	1,070	1,017
7,450	7,500	926	874	1,081	1,026
7,500	7,550	937	883	1,092	1,036
7,550	7,600	947	893	1,103	1,045
7,600	7,650	958	902	1,114	1,054
7,650	7,700	968	912	1,125	1,063
7,700	7,750	979	921	1,136	1,073
7,750	7,800	989	931	1,149	1,082
7,800	7,850	1,000	940	1,161	1,091
7,850	7,900	1,010	950	1,174	1,100
7,900	7,950	1,021	959	1,186	1,110
7,950	8,000	1,031	969	1,199	1,119
8,000	8,050	1,042	978	1,211	1,128
8,050	8,100	1,052	988	1,224	1,138
8,100	8,150	1,063	997	1,236	1,149
8,150	8,200	1,073	1,007	1,249	1,161
8,200	8,250	1,084	1,016	1,261	1,174
8,250	8,300	1,094	1,026	1,274	1,186
8,300	8,350	1,105	1,035	1,286	1,199
8,350	8,400	1,116	1,046	1,299	1,211
8,400	8,450	1,128	1,057	1,311	1,224
8,450	8,500	1,140	1,068	1,324	1,236
8,500	8,550	1,152	1,079	1,336	1,249
8,550	8,600	1,164	1,090	1,349	1,261
8,600	8,650	1,176	1,101	1,361	1,274
8,650	8,700	1,188	1,112	1,374	1,286
8,700	8,750	1,200	1,123	1,386	1,299
8,750	8,800	1,212	1,134	1,399	1,311
8,800	8,850	1,224	1,145	1,411	1,324
8,850	8,900	1,236	1,156	1,424	1,336
8,900	8,950	1,248	1,167	1,436	1,349
8,950	9,000	1,260	1,178	1,449	1,361
9,000	9,050	1,272	1,189	1,461	1,374
9,050	9,100	1,284	1,200	1,474	1,386
9,100	9,150	1,296	1,211	1,486	1,399
9,150	9,200	1,308	1,222	1,499	1,411
9,200	9,250	1,320	1,233	1,511	1,424
9,250	9,300	1,332	1,244	1,524	1,436
9,300	9,350	1,344	1,255	1,536	1,449
9,350	9,400	1,356	1,266	1,549	1,461
9,400	9,450	1,368	1,277	1,561	1,474
9,450	9,500	1,380	1,288	1,574	1,486
9,500	9,550	1,392	1,299	1,586	1,499
9,550	9,600	1,404	1,310	1,599	1,511
9,600	9,650	1,416	1,321	1,611	1,524
9,650	9,700	1,428	1,332	1,624	1,536
9,700	9,750	1,440	1,343	1,637	1,549
9,750	9,800	1,452	1,354	1,651	1,561
9,800	9,850	1,464	1,365	1,665	1,574
9,850	9,900	1,476	1,376	1,679	1,586
9,900	9,950	1,488	1,387	1,693	1,599
9,950	10,000	1,500	1,398	1,707	1,611
10,000	10,050	1,511	1,408	1,721	1,624
10,050	10,100	1,521	1,417	1,735	1,637
10,100	10,150	1,531	1,426	1,749	1,651
10,150	10,200	1,541	1,435	1,763	1,665
10,200	10,250	1,551	1,445	1,777	1,679
10,250	10,300	1,561	1,454	1,791	1,693
10,300	10,350	1,572	1,463	1,805	1,707
10,350	10,400	1,582	1,472	1,819	1,721
10,400	10,450	1,592	1,482	1,833	1,735
10,450	10,500	1,602	1,491	1,847	1,749
10,500	10,550	1,613	1,501	1,861	1,763
10,550	10,600	1,623	1,511	1,875	1,777
10,600	10,650	1,634	1,520	1,889	1,791
10,650	10,700	1,644	1,530	1,903	1,805
10,700	10,750	1,655	1,540	1,917	1,819
10,750	10,800	1,665	1,549	1,931	1,833
10,800	10,850	1,676	1,559	1,945	1,847
10,850	10,900	1,686	1,569	1,959	1,861
10,900	10,950	1,697	1,578	1,973	1,875
10,950	11,000	1,707	1,588	1,987	1,889
11,000	11,050	1,718	1,598	2,001	1,903
11,050	11,100	1,728	1,607	2,015	1,917
11,100	11,150	1,739	1,617	2,029	1,931
11,150	11,200	1,749	1,627	2,043	1,945
11,200	11,250	1,760	1,636	2,057	1,959
11,250	11,300	1,770	1,646	2,071	1,973
11,300	11,350	1,781	1,655	2,085	1,987
11,350	11,400	1,791	1,665	2,099	2,001
11,400	11,450	1,802	1,675	2,113	2,015
11,450	11,500	1,812	1,684	2,127	2,029
11,500	11,550	1,823	1,694	2,143	2,043
11,550	11,600	1,833	1,704	2,155	2,057
11,600	11,650	1,844	1,713	2,169	2,071
11,650	11,700	1,854	1,723	2,183	2,085
11,700	11,750	1,865	1,733	2,198	2,099
11,750	11,800	1,875	1,742	2,214	2,113
11,800	11,850	1,886	1,752	2,230	2,127
11,850	11,900	1,896	1,762	2,246	2,141
11,900	11,950	1,907	1,771	2,262	2,155
11,950	12,000	1,917	1,781	2,278	2,169
12,000	12,050	1,928	1,791	2,294	2,183
12,050	12,100	1,938	1,800	2,310	2,198
12,100	12,150	1,949	1,810	2,326	2,214
12,150	12,200	1,959	1,820	2,342	2,230
12,200	12,250	1,970	1,829	2,358	2,246
12,250	12,300	1,980	1,839	2,374	2,262
12,300	12,350	1,991	1,849	2,390	2,278
12,350	12,400	2,001	1,858	2,406	2,294
12,400	12,450	2,012	1,868	2,422	2,310
12,450	12,500	2,022	1,878	2,438	2,326
12,500	12,550	2,033	1,887	2,454	2,342
12,550	12,600	2,043	1,897	2,470	2,358
12,600	12,650	2,054	1,907	2,486	2,374
12,650	12,700	2,064	1,916	2,502	2,390
12,700	12,750	2,075	1,926	2,518	2,406
12,750	12,800	2,085	1,936	2,534	2,422
12,800	12,850	2,096	1,946	2,550	2,438
12,850	12,900	2,108	1,956	2,566	2,454
12,900	12,950	2,119	1,967	2,582	2,470
12,950	13,000	2,130	1,977	2,598	2,486
13,000	13,050	2,142	1,988	2,614	2,502
13,050	13,100	2,153	1,998	2,630	2,518
13,100	13,150	2,164	2,009	2,646	2,534
13,150	13,200	2,176	2,019	2,662	2,550
13,200	13,250	2,187	2,030	2,678	2,566
13,250	13,300	2,198	2,040	2,694	2,582
13,300	13,350	2,210	2,051	2,710	2,598
13,350	13,400	2,221	2,061	2,726	2,614
13,400	13,450	2,232	2,072	2,742	2,630
13,450	13,500	2,244	2,082	2,758	2,646
13,500	13,550	2,255	2,093	2,774	2,662
13,550	13,600	2,266	2,103	2,790	2,678
13,600	13,650	2,278	2,114	2,808	2,694
13,650	13,700	2,289	2,124	2,822	2,710
13,700	13,750	2,300	2,135	2,839	2,726
13,750	13,800	2,312	2,145	2,857	2,742
13,800	13,850	2,323	2,156	2,875	2,758
13,850	13,900	2,334	2,166	2,893	2,774
13,900	13,950	2,346	2,177	2,911	2,790
13,950	14,000	2,357	2,187	2,929	2,806
14,000	14,050	2,368	2,198	2,947	2,822
14,050	14,100	2,380	2,208	2,965	2,839
14,100	14,150	2,391	2,219	2,983	2,857
14,150	14,200	2,402	2,229	3,001	2,875
14,200	14,250	2,414	2,240	3,019	2,893
14,250	14,300	2,425	2,250	3,037	2,911
14,300	14,350	2,436	2,261	3,055	2,929
14,350	14,400	2,447	2,271	3,073	2,947
14,400	14,450	2,461	2,284	3,091	2,965
14,450	14,500	2,475	2,298	3,109	2,983
14,500	14,550	2,488	2,309	3,127	3,001
14,550	14,600	2,502	2,321	3,145	3,019
14,600	14,650	2,515	2,334	3,163	3,037
14,650	14,700	2,529	2,346	3,181	3,055
14,700	14,750	2,542	2,359	3,199	3,073
14,750	14,800	2,558	2,371	3,217	3,091
14,800	14,850	2,569	2,384	3,235	3,109
14,850	14,900	2,583	2,396	3,253	3,127
14,900	14,950	2,596	2,409	3,271	3,145
14,950	15,000	2,610	2,421	3,289	3,163

Table 2—Returns claiming TWO exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
0	1,800	0	0	0	0	0
1,800	1,825	0	0	0	0	3
1,825	1,850	0	0	0	0	6
1,850	1,875	0	0	0	0	9
1,875	1,900	0	0	0	0	12
1,900	1,925	0	0	0	0	15
1,925	1,950	0	0	0	0	18
1,950	1,975	0	0	0	0	21
1,975	2,000	0	0	0	0	24
2,000	2,025	0	0	0	0	27
2,025	2,050	0	0	0	0	30
2,050	2,075	0	0	0	0	33
2,075	2,100	0	0	0	0	35
2,100	2,125	0	0	0	0	38
2,125	2,150	0	0	0	0	41
2,150	2,175	0	0	0	0	44
2,175	2,200	0	0	0	0	47
2,200	2,225	0	0	0	0	50
2,225	2,250	0	0	0	0	53
2,250	2,275	0	0	0	0	56
2,275	2,300	0	0	0	0	59
2,300	2,325	0	0	0	0	62
2,325	2,350	0	0	0	0	65
2,350	2,375	0	0	0	0	68
2,375	2,400	0	0	0	0	71
2,400	2,425	0	0	0	0	74
2,425	2,450	0	0	0	0	77
2,450	2,475	0	0	0	2	80
2,475	2,500	0	0	0	5	83
2,500	2,525	0	0	0	9	87
2,525	2,550	0	0	0	12	90
2,550	2,575	0	0	0	16	93
2,575	2,600	0	0	0	19	96
2,600	2,625	0	0	0	23	99
2,625	2,650	0	0	0	26	102
2,650	2,675	0	0	0	30	105
2,675	2,700	0	0	0	33	109
2,700	2,725	0	0	0	37	112
2,725	2,750	0	0	0	40	115
2,750	2,775	0	0	0	44	118
2,775	2,800	0	0	0	47	121
2,800	2,825	0	0	0	51	124
2,825	2,850	0	0	0	54	128
2,850	2,875	0	0	0	58	131
2,875	2,900	0	0	0	61	134
2,900	2,925	0	0	0	65	137
2,925	2,950	0	0	0	68	140
2,950	2,975	0	0	0	72	143
2,975	3,000	0	0	0	76	147
3,000	3,050	0	0	0	81	152
3,050	3,100	0	0	0	89	158
3,100	3,150	4	0	0	98	165
3,150	3,200	11	11	0	104	172
3,200	3,250	18	18	0	111	178
3,250	3,300	25	25	0	119	185
3,300	3,350	32	32	0	126	192
3,350	3,400	39	39	0	134	199
3,400	3,450	46	46	4	141	205
3,450	3,500	53	53	11	149	212
3,500	3,550	60	60	18	157	219
3,550	3,600	67	67	25	165	226
3,600	3,650	74	74	32	173	233
3,650	3,700	81	81	39	181	240
3,700	3,750	88	88	46	189	247
3,750	3,800	96	95	53	197	254
3,800	3,850	104	102	60	205	261
3,850	3,900	111	109	67	213	268
3,900	3,950	119	116	74	221	275
3,950	4,000	126	123	81	229	283
4,000	4,050	134	130	88	238	290
4,050	4,100	141	137	95	246	297
4,100	4,150	149	144	102	255	304
4,150	4,200	157	152	109	263	311
4,200	4,250	165	160	116	272	319
4,250	4,300	173	168	123	280	327
4,300	4,350	181	176	130	289	335
4,350	4,400	189	184	137	297	343
4,400	4,450	197	192	144	306	351
4,450	4,500	205	200	151	315	359
4,500	4,550	213	208	159	324	367
4,550	4,600	221	216	166	334	375
4,600	4,650	229	224	174	343	383
4,650	4,700	238	232	181	353	391
4,700	4,750	246	240	189	362	399
4,750	4,800	255	248	196	372	407
4,800	4,850	263	256	204	381	415
4,850	4,900	272	264	211	391	423
4,900	4,950	280	272	219	400	431
4,950	5,000	289	280	226	410	439
5,000	5,050	297	288	234	419	447
5,050	5,100	306	296	241	429	455
5,100	5,150	315	305	249	438	463
5,150	5,200	324	314	256	448	471
5,200	5,250	334	323	264	457	479
5,250	5,300	343	332	271	467	487
5,300	5,350	353	341	279	476	495
5,350	5,400	362	350	286	486	503
5,400	5,450	372	359	294	495	511
5,450	5,500	381	368	302	505	519
5,500	5,550	391	377	310	514	527
5,550	5,600	400	386	318	524	535
5,600	5,650	410	395	326	533	543
5,650	5,700	419	404	334	543	551
5,700	5,750	429	413	342	552	559
5,750	5,800	438	422	350	562	567
5,800	5,850	448	431	358	571	575
5,850	5,900	457	440	366	581	583
5,900	5,950	467	449	374	590	591
5,950	6,000	476	458	382	600	599
6,000	6,050	486	467	390	609	607
6,050	6,100	495	476	398	619	615
6,100	6,150	505	485	406	628	623
6,150	6,200	514	494	414	638	631
6,200	6,250	524	503	422	647	639
6,250	6,300	533	512	430	657	646
6,300	6,350	543	521	438	666	654
6,350	6,400	552	530	446	676	662
6,400	6,450	562	539	454	685	670
6,450	6,500	571	548	463	696	678
6,500	6,550	581	557	471	707	686
6,550	6,600	590	566	480	718	695
6,600	6,650	600	575	488	729	704
6,650	6,700	609	584	497	740	714
6,700	6,750	619	593	505	751	723
6,750	6,800	628	602	514	762	732
6,800	6,850	638	611	522	773	741
6,850	6,900	647	620	531	784	751
6,900	6,950	657	629	539	795	760
6,950	7,000	666	638	548	806	769
7,000	7,050	676	647	556	817	778
7,050	7,100	685	656	565	828	787
7,100	7,150	695	665	573	839	797
7,150	7,200	706	674	582	850	806
7,200	7,250	716	684	590	861	815
7,250	7,300	727	693	599	872	824
7,300	7,350	737	703	607	883	834
7,350	7,400	748	712	616	894	843
7,400	7,450	758	722	625	905	852
7,450	7,500	769	731	634	916	861
7,500	7,550	779	741	642	927	871
7,550	7,600	790	750	653	938	880
7,600	7,650	800	760	663	949	889
7,650	7,700	811	769	672	960	898
7,700	7,750	821	779	682	971	908
7,750	7,800	832	788	691	982	917
7,800	7,850	842	798	701	993	926
7,850	7,900	853	807	710	1,004	935
7,900	7,950	863	817	720	1,015	945
7,950	8,000	874	826	729	1,026	954
8,000	8,050	884	836	739	1,037	963
8,050	8,100	895	845	748	1,048	972
8,100	8,150	905	855	758	1,059	982
8,150	8,200	916	864	767	1,070	993
8,200	8,250	926	874	777	1,081	1,004
8,250	8,300	937	883	786	1,092	1,015
8,300	8,350	947	893	796	1,103	1,026
8,350	8,400	958	902	805	1,114	1,037
8,400	8,450	968	912	815	1,125	1,048
8,450	8,500	979	921	824	1,136	1,059
8,500	8,550	989	931	834	1,149	1,070
8,550	8,600	1,000	940	843	1,161	1,081
8,600	8,650	1,010	950	853	1,174	1,092
8,650	8,700	1,021	959	862	1,186	1,103
8,700	8,750	1,031	969	872	1,199	1,114
8,750	8,800	1,042	978	881	1,211	1,125
8,800	8,850	1,052	988	891	1,224	1,136
8,850	8,900	1,063	997	900	1,236	1,149
8,900	8,950	1,073	1,007	910	1,249	1,161
8,950	9,000	1,084	1,016	919	1,261	1,174
9,000	9,050	1,094	1,026	929	1,274	1,186
9,050	9,100	1,105	1,035	938	1,286	1,199
9,100	9,150	1,116	1,046	948	1,299	1,211
9,150	9,200	1,128	1,057	957	1,311	1,224
9,200	9,250	1,140	1,068	967	1,324	1,236
9,250	9,300	1,152	1,079	976	1,336	1,249
9,300	9,350	1,164	1,090	986	1,349	1,261
9,350	9,400	1,176	1,101	995	1,361	1,274
9,400	9,450	1,188	1,112	1,005	1,374	1,286
9,450	9,500	1,200	1,123	1,014	1,386	1,299
9,500	9,550	1,212	1,134	1,024	1,399	1,311
9,550	9,600	1,224	1,145	1,033	1,411	1,324
9,600	9,650	1,236	1,156	1,043	1,424	1,336
9,650	9,700	1,248	1,167	1,052	1,436	1,349
9,700	9,750	1,260	1,178	1,062	1,449	1,361
9,750	9,800	1,272	1,189	1,071	1,461	1,374
9,800	9,850	1,284	1,200	1,081	1,474	1,386
9,850	9,900	1,296	1,211	1,090	1,486	1,399
9,900	9,950	1,308	1,222	1,100	1,499	1,411
9,950	10,000	1,320	1,233	1,109	1,511	1,424
10,000	10,050	1,331	1,243	1,119	1,524	1,436
10,050	10,100	1,341	1,252	1,128	1,536	1,449
10,100	10,150	1,351	1,261	1,138	1,549	1,461
10,150	10,200	1,361	1,270	1,147	1,561	1,474
10,200	10,250	1,371	1,280	1,157	1,574	1,486
10,250	10,300	1,381	1,289	1,168	1,586	1,499
10,300	10,350	1,392	1,298	1,178	1,599	1,511
10,350	10,400	1,402	1,307	1,185	1,611	1,524
10,400	10,450	1,412	1,317	1,195	1,624	1,536
10,450	10,500	1,422	1,326	1,204	1,637	1,549
10,500	10,550	1,432	1,335	1,214	1,651	1,561
10,550	10,600	1,442	1,344	1,223	1,665	1,574
10,600	10,650	1,452	1,354	1,233	1,679	1,586
10,650	10,700	1,462	1,363	1,242	1,693	1,599
10,700	10,750	1,472	1,372	1,252	1,707	1,611
10,750	10,800	1,482	1,381	1,261	1,721	1,624
10,800	10,850	1,492	1,390	1,271	1,735	1,637
10,850	10,900	1,502	1,400	1,280	1,749	1,651
10,900	10,950	1,512	1,409	1,290	1,763	1,665
10,950	11,000	1,523	1,418	1,299	1,777	1,679
11,000	11,050	1,533	1,427	1,309	1,791	1,693
11,050	11,100	1,543	1,437	1,318	1,805	1,707
11,100	11,150	1,553	1,446	1,328	1,819	1,721
11,150	11,200	1,563	1,455	1,337	1,833	1,735
11,200	11,250	1,573	1,464	1,347	1,847	1,749
11,250	11,300	1,583	1,474	1,356	1,861	1,763
11,300	11,350	1,593	1,483	1,366	1,875	1,777
11,350	11,400	1,604	1,493	1,375	1,889	1,791
11,400	11,450	1,614	1,502	1,388	1,903	1,805
11,450	11,500	1,625	1,512	1,397	1,917	1,819
11,500	11,550	1,635	1,522	1,408	1,931	1,833
11,550	11,600	1,646	1,531	1,419	1,945	1,847
11,600	11,650	1,656	1,541	1,430	1,959	1,861
11,650	11,700	1,667	1,551	1,441	1,973	1,875
11,700	11,750	1,677	1,560	1,452	1,987	1,889
11,750	11,800	1,688	1,570	1,463	2,001	1,903
11,800	11,850	1,698	1,580	1,474	2,015	1,917
11,850	11,900	1,709	1,589	1,485	2,029	1,931
11,900	11,950	1,719	1,599	1,494	2,043	1,945
11,950	12,000	1,730	1,609	1,503	2,057	1,959
12,000	12,050	1,740	1,618	1,512	2,071	1,973
12,050	12,100	1,751	1,628	1,521	2,085	1,987
12,100	12,150	1,761	1,638	1,531	2,099	2,001
12,150	12,200	1,772	1,647	1,540	2,113	2,015
12,200	12,250	1,782	1,657	1,549	2,127	2,029
12,250	12,300	1,793	1,667	1,558	2,141	2,043
12,300	12,350	1,803	1,676	1,568	2,155	2,057
12,350	12,400	1,814	1,686	1,577	2,169	2,071
12,400	12,450	1,824	1,696	1,586	2,183	2,085
12,450	12,500	1,835	1,705	1,595	2,198	2,099
12,500	12,550	1,845	1,715	1,605	2,214	2,113
12,550	12,600	1,856	1,724	1,614	2,230	2,127
12,600	12,650	1,866	1,734	1,623	2,246	2,141
12,650	12,700	1,877	1,744	1,632	2,262	2,155
12,700	12,750	1,887	1,753	1,642	2,278	2,169
12,750	12,800	1,898	1,763	1,651	2,294	2,183
12,800	12,850	1,908	1,773	1,660	2,310	2,198
12,850	12,900	1,919	1,782	1,669	2,326	2,214
12,900	12,950	1,929	1,792	1,679	2,342	2,230
12,950	13,000	1,940	1,802	1,688	2,358	2,246
13,000	13

Table 2—Returns claiming TWO exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is—		And you are—				
		A.	B.	C.	D. Married filing separate return claiming—	
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Low income allowance	% Standard deduction
		Your tax is—				
13,650	13,700	2,087	1,947	1,817	2,582	2,470
13,700	13,750	2,098	1,947	1,826	2,598	2,486
13,750	13,800	2,109	1,958	1,836	2,614	2,502
13,800	13,850	2,121	1,968	1,845	2,630	2,518
13,850	13,900	2,132	1,979	1,854	2,646	2,534
13,900	13,950	2,143	1,989	1,863	2,662	2,550
13,950	14,000	2,155	2,000	1,873	2,678	2,566
14,000	14,050	2,166	2,010	1,882	2,694	2,582
14,050	14,100	2,177	2,021	1,891	2,710	2,598
14,100	14,150	2,189	2,031	1,900	2,726	2,614
14,150	14,200	2,200	2,042	1,910	2,742	2,630
14,200	14,250	2,211	2,052	1,919	2,758	2,646
14,250	14,300	2,223	2,063	1,928	2,774	2,662
14,300	14,350	2,234	2,073	1,937	2,790	2,678
14,350	14,400	2,245	2,084	1,947	2,806	2,694
14,400	14,450	2,259	2,096	1,956	2,822	2,710
14,450	14,500	2,272	2,109	1,965	2,839	2,726
14,500	14,550	2,286	2,121	1,974	2,857	2,742
14,550	14,600	2,299	2,134	1,983	2,875	2,758
14,600	14,650	2,313	2,146	1,993	2,893	2,774
14,650	14,700	2,326	2,159	2,002	2,911	2,790
14,700	14,750	2,340	2,171	2,011	2,929	2,806
14,750	14,800	2,353	2,184	2,020	2,947	2,822
14,800	14,850	2,367	2,196	2,030	2,965	2,839
14,850	14,900	2,380	2,209	2,039	2,983	2,857
14,900	14,950	2,394	2,221	2,048	3,001	2,875
14,950	15,000	2,407	2,234	2,057	3,019	2,893

Table 3—Returns claiming THREE exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is—		And you are—				
		A.	B.	C.	D. Married filing separate return claiming—	
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Low income allowance	% Standard deduction
		Your tax is—				
0	2,675	0	0	0	0	0
2,675	2,700	0	0	0	0	1
2,700	2,725	0	0	0	0	4
2,725	2,750	0	0	0	0	7
2,750	2,775	0	0	0	0	10
2,775	2,800	0	0	0	0	13
2,800	2,825	0	0	0	0	16
2,825	2,850	0	0	0	0	19
2,850	2,875	0	0	0	0	22
2,875	2,900	0	0	0	0	25
2,900	2,925	0	0	0	0	28
2,925	2,950	0	0	0	0	30
2,950	2,975	0	0	0	0	33
2,975	3,000	0	0	0	0	36
3,000	3,050	0	0	0	0	41
3,050	3,100	0	0	0	0	47
3,100	3,150	0	0	0	0	53
3,150	3,200	0	0	0	0	58
3,200	3,250	0	0	0	4	64
3,250	3,300	0	0	0	11	70
3,300	3,350	0	0	0	18	76
3,350	3,400	0	0	0	25	83
3,400	3,450	0	0	0	32	89
3,450	3,500	0	0	0	39	95
3,500	3,550	0	0	0	46	102
3,550	3,600	0	0	0	53	108
3,600	3,650	0	0	0	60	114
3,650	3,700	0	0	0	67	121
3,700	3,750	0	0	0	74	127
3,750	3,800	0	0	0	81	133
3,800	3,850	0	0	0	89	139
3,850	3,900	4	4	0	96	146
3,900	3,950	11	11	0	104	153
3,950	4,000	18	18	0	111	159
4,000	4,050	25	25	0	119	166
4,050	4,100	32	32	0	126	173
4,100	4,150	39	39	0	134	179
4,150	4,200	46	46	4	141	186
4,200	4,250	53	53	11	149	193
4,250	4,300	60	60	18	157	200
4,300	4,350	67	67	25	165	207
4,350	4,400	74	74	32	173	213
4,400	4,450	81	81	39	181	220
4,450	4,500	89	88	46	189	227
4,500	4,550	96	95	53	197	234
4,550	4,600	104	102	60	205	241
4,600	4,650	111	109	67	213	248
4,650	4,700	119	116	74	221	255
4,700	4,750	126	123	81	229	262
4,750	4,800	134	130	88	238	269
4,800	4,850	141	137	95	246	277
4,850	4,900	149	144	102	255	284
4,900	4,950	157	152	109	263	291
4,950	5,000	165	160	116	272	298
5,000	5,050	173	168	123	280	305
5,050	5,100	181	176	130	289	312
5,100	5,150	189	184	137	297	320
5,150	5,200	197	192	144	306	328
5,200	5,250	205	200	151	315	336
5,250	5,300	213	208	159	324	344
5,300	5,350	221	216	166	334	352
5,350	5,400	229	224	174	343	360
5,400	5,450	238	232	181	353	368
5,450	5,500	246	240	189	362	376
5,500	5,550	255	248	196	372	384
5,550	5,600	263	256	204	381	392
5,600	5,650	272	264	211	391	400
5,650	5,700	280	272	219	400	408
5,700	5,750	289	280	226	410	416
5,750	5,800	297	288	234	419	424
5,800	5,850	306	296	241	429	432
5,850	5,900	315	305	249	438	440
5,900	5,950	324	314	256	448	448
5,950	6,000	334	323	264	457	456
6,000	6,050	343	332*	271	467	464
6,050	6,100	353	341	279	476	472
6,100	6,150	362	350	286	486	480
6,150	6,200	372	359	294	495	488
6,200	6,250	381	368	302	505	496
6,250	6,300	391	377	310	514	504
6,300	6,350	400	386	318	524	512
6,350	6,400	410	395	326	533	520
6,400	6,450	419	404	334	543	528
6,450	6,500	429	413	342	552	536
6,500	6,550	438	422	350	562	544
6,550	6,600	448	431	358	571	552
6,600	6,650	457	440	366	581	560
6,650	6,700	467	449	374	590	568
6,700	6,750	476	458	382	600	576
6,750	6,800	486	467	390	609	584
6,800	6,850	495	476	398	619	592
6,850	6,900	505	485	406	628	600
6,900	6,950	514	494	414	638	608
6,950	7,000	524	503	422	647	616
7,000	7,050	533	512	430	657	624
7,050	7,100	543	521	438	666	632
7,100	7,150	552	530	446	676	640
7,150	7,200	562	539	454	685	648
7,200	7,250	571	548	463	696	656
7,250	7,300	581	557	471	707	664
7,300	7,350	590	566	480	718	672
7,350	7,400	600	575	488	729	680
7,400	7,450	609	584	497	740	688
7,450	7,500	619	593	505	751	696
7,500	7,550	628	602	514	762	706
7,550	7,600	638	611	522	773	715
7,600	7,650	647	620	531	784	724
7,650	7,700	657	629	539	795	733
7,700	7,750	666	638	548	806	743
7,750	7,800	676	647	556	817	752
7,800	7,850	685	656	565	828	761
7,850	7,900	695	665	573	839	770
7,900	7,950	706	674	582	850	780
7,950	8,000	716	684	590	861	789
8,000	8,050	727	693	599	872	798
8,050	8,100	737	703	607	883	807
8,100	8,150	748	712	616	894	817
8,150	8,200	758	722	625	905	826
8,200	8,250	769	731	634	916	839
8,250	8,300	779	741	644	927	850
8,300	8,350	790	750	653	938	861
8,350	8,400	800	760	663	949	872
8,400	8,450	811	769	672	960	883
8,450	8,500	821	779	682	971	894
8,500	8,550	832	788	691	982	905
8,550	8,600	842	798	701	993	916
8,600	8,650	853	807	710	1,004	927
8,650	8,700	863	817	720	1,015	938
8,700	8,750	874	826	729	1,026	949
8,750	8,800	884	836	739	1,037	960
8,800	8,850	895	845	748	1,048	971
8,850	8,900	905	855	758	1,059	982
8,900	8,950	916	864	767	1,070	993
8,950	9,000	926	874	777	1,081	1,004
9,000	9,050	937	883	786	1,092	1,015
9,050	9,100	947	893	796	1,103	1,026
9,100	9,150	958	902	805	1,114	1,037
9,150	9,200	968	912	815	1,125	1,048
9,200	9,250	979	921	824	1,136	1,059
9,250	9,300	989	931	834	1,149	1,070
9,300	9,350	1,000	940	843	1,161	1,081
9,350	9,400	1,010	950	853	1,174	1,092
9,400	9,450	1,021	959	862	1,186	1,103
9,450	9,500	1,031	969	872	1,199	1,114
9,500	9,550	1,042	978	881	1,211	1,125
9,550	9,600	1,052	988	891	1,224	1,136
9,600	9,650	1,063	997	900	1,236	1,149
9,650	9,700	1,073	1,007	910	1,249	1,161
9,700	9,750	1,084	1,016	919	1,261	1,174
9,750	9,800	1,094	1,026	929	1,274	1,186
9,800	9,850	1,105	1,035	938	1,286	1,199
9,850	9,900	1,116	1,046	948	1,299	1,211
9,900	9,950	1,128	1,057	957	1,311	1,224
9,950	10,000	1,140	1,068	967	1,324	1,236
10,000	10,050	1,151	1,078	976	1,336	1,249
10,050	10,100	1,163	1,087	986	1,349	1,261
10,100	10,150	1,171	1,096	995	1,361	1,274
10,150	10,200	1,181	1,105	1,005	1,374	1,286
10,200	10,250	1,191	1,115	1,014	1,386	1,299
10,250	10,300	1,201	1,124	1,024	1,399	1,311
10,300	10,350	1,212	1,133	1,033	1,411	1,324
10,350	10,400	1,222	1,142	1,043	1,424	1,336
10,400	10,450	1,232	1,152	1,052	1,436	1,349
10,450	10,500	1,242	1,161	1,062	1,449	1,361
10,500	10,550	1,252	1,170	1,071	1,461	1,374
10,550	10,600	1,262	1,179	1,081	1,474	1,386
10,600	10,650	1,272	1,189	1,090	1,486	1,399
10,650	10,700	1,282	1,198	1,100	1,499	1,411
10,700	10,750	1,292	1,207	1,109	1,511	1,424
10,750	10,800	1,302	1,216	1,119	1,524	1,436
10,800	10,850	1,312	1,225	1,128	1,536	1,449
10,850	10,900	1,322	1,235	1,138	1,549	1,461
10,900	10,950	1,332	1,244	1,147	1,561	1,474
10,950	11,000	1,343	1,253	1,157	1,574	1,486
11,000	11,050	1,353	1,262	1,166	1,586	1,499
11,050	11,100	1,363	1,272	1,176	1,599	1,511
11,100	11,150	1,373	1,281	1,185	1,611	1,524
11,150	11,200	1,383	1,290	1,195	1,624	1,536
11,200	11,250	1,393	1,299	1,204	1,637	1,549
11,250	11,300	1,403	1,309	1,214	1,651	1,561
11,300	11,350	1,413	1,318	1,223	1,665	1,574
11,350	11,400	1,423	1,327	1,233	1,679	1,586
11,400	11,450	1,433	1,336	1,242	1,693	1,599
11,450	11,500	1,443	1,346	1,252	1,707	1,611
11,500	11,550	1,453	1,355	1,261	1,721	1,624
11,550	11,600	1,464	1,364	1,271	1,735	1,637
11,600	11,650	1,474	1,373	1,280	1,749	1,651
11,650	11,700	1,484	1,383	1,290	1,763	1,665
11,700	11,750	1,494	1,392	1,299	1,777	1,679
11,750	11,800	1,504	1,401	1,309	1,791	1,693
11,800	11,850	1,514	1,410	1,318	1,805	1,707
11,850	11,900	1,524	1,420	1,328	1,819	1,721
11,900	11,950	1,534	1,429	1,338	1,833	1,735
11,950	12,000	1,544	1,438	1,344	1,847	1,749
12,000	12,050	1,554	1,447	1,352	1,861	1,763
12,050	12,100	1,564	1,456	1,360	1,875	1,777
12,100	12,150	1,574	1,466	1,368	1,889	1,791
12,150	12,200	1,584	1,475	1,376	1,903	1,805
12,200	12,250	1,595	1,484	1,384	1,917	1,819
12,250	12,300	1,605	1,494	1,393	1,931	1,833
12,300	12,350	1,616	1,504	1,403	1,947	1,847
12,350	12,400	1,626	1,513	1,412	1,959	1,861
12,400	12,450	1,637	1,523	1,421	1,973	1,875
12,450	12,500	1,647	1,533	1,430	1,987	1,889
12,500	12,550	1,658	1,542	1,440	2,001	1,903
12,550	12,600	1,668	1,552	1,449	2,015	1,917
12,600	12,650	1,679	1,562	1,458	2,029	1,931
12,650	12,700	1,689	1,571	1,467	2,043	1,945
12,700	12,750	1,700	1,581	1,477	2,057	1,959
12,750	12,800	1,710	1,591	1,486	2,071	1,973
12,800	12,850	1,721	1,600	1,495	2,085	1,987
12,850	12,900	1,731	1,610	1,504	2,099	2,001
12,900	12,950	1,742	1,620	1,514	2,113	2,015
12,950	13,000	1,752	1,629	1,523	2,127	2,029
13,000	13,050	1,763	1,639	1,532	2,141	2,043
13,050	13,100	1,773	1,649	1,541	2,155	2,057
13,100	13,150	1,784	1,658	1,551	2,169	2,071
13,150	13,200	1,794	1,668	1,560	2,183	2,085
13,200	13,250	1,805	1,678	1,569	2,198	2,099
13,250	13,300	1,815	1,687	1,578	2,214	2,113
13,300	13,350	1,826	1,697	1,587	2,230	2,127
13,350	13,400	1,836	1,707	1,597	2,246	2,141
13,400	13,450	1,847	1,716	1,606	2,262	2,155
13,450	13,500	1,857	1,726	1,615	2,278	2,169
13,500	13,550	1,868	1,736	1,624	2,294	2,183
13,550	13,600	1,878	1,745	1,634	2,310	2,198

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child

Table 3—Returns claiming THREE exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is—		And you are—				
		A.	B.	C.	D. Married filing separate return claiming—	
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Low income allowance	% Standard deduction
		Your tax is—				
13,600	13,650	1,889	1,755	1,643	2,326	2,214
13,650	13,700	1,899	1,765	1,652	2,342	2,230
13,700	13,750	1,910	1,774	1,661	2,358	2,246
13,750	13,800	1,920	1,784	1,671	2,374	2,262
13,800	13,850	1,931	1,793	1,680	2,390	2,278
13,850	13,900	1,941	1,803	1,689	2,406	2,294
13,900	13,950	1,952	1,813	1,698	2,422	2,310
13,950	14,000	1,962	1,822	1,708	2,438	2,326
14,000	14,050	1,973	1,832	1,717	2,454	2,342
14,050	14,100	1,983	1,842	1,726	2,470	2,358
14,100	14,150	1,994	1,851	1,735	2,486	2,374
14,150	14,200	2,004	1,861	1,745	2,502	2,390
14,200	14,250	2,015	1,871	1,754	2,518	2,406
14,250	14,300	2,025	1,880	1,763	2,534	2,422
14,300	14,350	2,036	1,890	1,772	2,550	2,438
14,350	14,400	2,046	1,900	1,782	2,566	2,454
14,400	14,450	2,059	1,911	1,791	2,582	2,470
14,450	14,500	2,071	1,923	1,800	2,598	2,486
14,500	14,550	2,084	1,934	1,809	2,614	2,502
14,550	14,600	2,097	1,946	1,818	2,630	2,518
14,600	14,650	2,110	1,959	1,828	2,646	2,534
14,650	14,700	2,124	1,971	1,837	2,662	2,550
14,700	14,750	2,137	1,984	1,846	2,678	2,566
14,750	14,800	2,151	1,998	1,855	2,694	2,582
14,800	14,850	2,164	2,009	1,865	2,710	2,598
14,850	14,900	2,178	2,021	1,874	2,726	2,614
14,900	14,950	2,191	2,034	1,883	2,742	2,630
14,950	15,000	2,205	2,046	1,892	2,758	2,646

Table 4—Returns claiming FOUR exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is—		And you are—				
		A.	B.	C.	D. Married filing separate return claiming—	
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Low income allowance	% Standard deduction
		Your tax is—				
0	3,600	0	0	0	0	0
3,600	3,650	0	0	0	0	6
3,650	3,700	0	0	0	0	12
3,700	3,750	0	0	0	0	18
3,750	3,800	0	0	0	0	24
3,800	3,850	0	0	0	0	30
3,850	3,900	0	0	0	0	36
3,900	3,950	0	0	0	0	42
3,950	4,000	0	0	0	0	47
4,000	4,050	0	0	0	11	53
4,050	4,100	0	0	0	18	59
4,100	4,150	0	0	0	25	65
4,150	4,200	0	0	0	32	71
4,200	4,250	0	0	0	39	77
4,250	4,300	0	0	0	46	84
4,300	4,350	0	0	0	53	90
4,350	4,400	0	0	0	60	96
4,400	4,450	0	0	0	67	103
4,450	4,500	0	0	0	74	109
4,500	4,550	0	0	0	81	115
4,550	4,600	0	0	0	89	121
4,600	4,650	4	4	0	96	128
4,650	4,700	11	11	0	104	134
4,700	4,750	18	18	0	111	140
4,750	4,800	25	25	0	119	147
4,800	4,850	32	32	0	126	153
4,850	4,900	39	39	0	134	160
4,900	4,950	46	46	4	141	167
4,950	5,000	53	53	11	149	174
5,000	5,050	60	60	18	157	180
5,050	5,100	67	67	25	165	187
5,100	5,150	74	74	32	173	194
5,150	5,200	81	81	39	181	201
5,200	5,250	89	88	46	189	207
5,250	5,300	96	95	53	197	214
5,300	5,350	104	102	60	205	221
5,350	5,400	111	109	67	213	228
5,400	5,450	119	116	74	221	235
5,450	5,500	126	123	81	229	242
5,500	5,550	134	130	88	238	249
5,550	5,600	141	137	95	246	256
5,600	5,650	149	144	102	255	263
5,650	5,700	157	152	109	263	270
5,700	5,750	165	160	116	272	278
5,750	5,800	173	168	123	280	285
5,800	5,850	181	176	130	289	292
5,850	5,900	189	184	137	297	299
5,900	5,950	197	192	144	306	306
5,950	6,000	205	200	151	315	314
6,000	6,050	213	208	159	324	322
6,050	6,100	221	216	166	334	330
6,100	6,150	230	224	174	343	338
6,150	6,200	238	232	181	353	346
6,200	6,250	246	240	189	362	354
6,250	6,300	255	248	196	372	361
6,300	6,350	263	256	204	381	369
6,350	6,400	272	264	211	391	377
6,400	6,450	280	272	219	400	385
6,450	6,500	289	280	226	410	393
6,500	6,550	297	288	234	419	401
6,550	6,600	306	296	241	429	409
6,600	6,650	315	305	249	438	417
6,650	6,700	324	314	256	448	425
6,700	6,750	334	323	264	457	433
6,750	6,800	343	332	271	467	441
6,800	6,850	353	341	279	476	449
6,850	6,900	362	350	286	486	457
6,900	6,950	372	359	294	495	465
6,950	7,000	381	368	302	505	473
7,000	7,050	391	377	310	514	481
7,050	7,100	400	386	318	524	489
7,100	7,150	410	395	326	533	497
7,150	7,200	419	404	334	543	505
7,200	7,250	429	413	342	552	513
7,250	7,300	438	422	350	562	521
7,300	7,350	448	431	358	571	529
7,350	7,400	457	440	366	581	537
7,400	7,450	467	449	374	590	545
7,450	7,500	476	458	382	600	553
7,500	7,550	486	467	390	609	561
7,550	7,600	495	476	398	619	569
7,600	7,650	505	485	406	628	577
7,650	7,700	514	494	414	638	585
7,700	7,750	524	503	422	647	593
7,750	7,800	533	512	430	657	601
7,800	7,850	543	521	438	666	609
7,850	7,900	552	530	446	676	617
7,900	7,950	562	539	454	685	625
7,950	8,000	571	548	463	696	633
8,000	8,050	581	557	471	707	641
8,050	8,100	590	566	480	718	649
8,100	8,150	600	575	488	729	657
8,150	8,200	609	584	497	740	666
8,200	8,250	619	593	505	751	676
8,250	8,300	628	602	514	762	685
8,300	8,350	638	611	522	773	696
8,350	8,400	647	620	531	784	707
8,400	8,450	657	629	539	795	718
8,450	8,500	666	638	548	806	729
8,500	8,550	676	647	556	817	740
8,550	8,600	685	656	565	828	751
8,600	8,650	695	665	573	839	762
8,650	8,700	706	674	582	850	773
8,700	8,750	716	684	590	861	784
8,750	8,800	727	693	599	872	795
8,800	8,850	737	703	607	883	806
8,850	8,900	748	712	616	894	817
8,900	8,950	758	722	625	905	828
8,950	9,000	769	731	634	916	839
9,000	9,050	779	741	644	927	850
9,050	9,100	790	750	653	938	861
9,100	9,150	800	760	663	949	872
9,150	9,200	811	769	672	960	883
9,200	9,250	821	779	682	971	894
9,250	9,300	832	788	691	982	905
9,300	9,350	842	798	701	993	916
9,350	9,400	853	807	710	1,004	927
9,400	9,450	863	817	720	1,015	938
9,450	9,500	874	826	729	1,026	949
9,500	9,550	884	836	739	1,037	960
9,550	9,600	895	845	748	1,048	971
9,600	9,650	905	855	758	1,059	982
9,650	9,700	916	864	767	1,070	993
9,700	9,750	926	874	777	1,081	1,004

Table 4—Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming: Low income allowance	D. Married filing separate return claiming: Standard deduction
		And you are—				
		Your tax is—				
14,550	14,600	1,909	1,773	1,653	2,390	2,278
14,600	14,650	1,921	1,785	1,663	2,406	2,294
14,650	14,700	1,934	1,798	1,672	2,422	2,310
14,700	14,750	1,946	1,808	1,681	2,438	2,326
14,750	14,800	1,959	1,819	1,690	2,454	2,342
14,800	14,850	1,971	1,831	1,700	2,470	2,358
14,850	14,900	1,984	1,842	1,709	2,486	2,374
14,900	14,950	1,996	1,854	1,718	2,502	2,390
14,950	15,000	2,009	1,865	1,727	2,518	2,406

Table 5—Returns claiming FIVE exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming: Low income allowance	D. Married filing separate return claiming: Standard deduction
		And you are—				
		Your tax is—				
0	4,450	0	0	0	0	0
4,450	4,500	0	0	0	0	1
4,500	4,550	0	0	0	0	7
4,550	4,600	0	0	0	0	13
4,600	4,650	0	0	0	0	19
4,650	4,700	0	0	0	0	25
4,700	4,750	0	0	0	4	31
4,750	4,800	0	0	0	11	37
4,800	4,850	0	0	0	18	42
4,850	4,900	0	0	0	25	48
4,900	4,950	0	0	0	32	54
4,950	5,000	0	0	0	39	60
5,000	5,050	0	0	0	46	66
5,050	5,100	0	0	0	53	72
5,100	5,150	0	0	0	60	78
5,150	5,200	0	0	0	67	85
5,200	5,250	0	0	0	74	91
5,250	5,300	0	0	0	81	97
5,300	5,350	0	0	0	89	103
5,350	5,400	4	4	0	96	110
5,400	5,450	11	11	0	104	116
5,450	5,500	18	18	0	111	122
5,500	5,550	25	25	0	119	129
5,550	5,600	32	32	0	126	135
5,600	5,650	39	39	0	134	141
5,650	5,700	46	46	4	141	148
5,700	5,750	53	53	11	149	154
5,750	5,800	60	60	18	157	161
5,800	5,850	67	67	25	165	168
5,850	5,900	74	74	32	173	175
5,900	5,950	81	81	39	181	181
5,950	6,000	89	88	46	189	188
6,000	6,050	96	95	53	197	195
6,050	6,100	104	102	60	205	201
6,100	6,150	111	109	67	213	208
6,150	6,200	119	116	74	221	215
6,200	6,250	126	123	81	229	222
6,250	6,300	134	130	88	238	229
6,300	6,350	141	137	95	246	236
6,350	6,400	149	144	102	255	243
6,400	6,450	157	152	109	263	250
6,450	6,500	165	160	116	272	257
6,500	6,550	173	168	123	280	264
6,550	6,600	181	176	130	289	271
6,600	6,650	189	184	137	297	278
6,650	6,700	197	192	144	306	286
6,700	6,750	205	200	151	315	293
6,750	6,800	213	208	159	324	300
6,800	6,850	221	216	166	334	307
6,850	6,900	229	224	174	343	315
6,900	6,950	238	232	181	353	322
6,950	7,000	246	240	189	362	331
7,000	7,050	255	248	196	372	339
7,050	7,100	263	256	204	381	347
7,100	7,150	272	264	211	391	355
7,150	7,200	280	272	219	400	363
7,200	7,250	289	280	226	410	371
7,250	7,300	297	288	234	419	378
7,300	7,350	306	296	241	429	387
7,350	7,400	315	305	249	438	395
7,400	7,450	324	314	256	448	403
7,450	7,500	334	323	264	457	411
7,500	7,550	343	332	271	467	418
7,550	7,600	353	341	279	476	426
7,600	7,650	362	350	286	486	434
7,650	7,700	372	359	294	495	442
7,700	7,750	381	368	302	505	450
7,750	7,800	391	377	310	514	458
7,800	7,850	400	388	318	524	466
7,850	7,900	410	395	326	533	474
7,900	7,950	419	404	334	543	482
7,950	8,000	429	413	342	552	490
8,000	8,050	438	422	350	562	498
8,050	8,100	448	431	358	571	506
8,100	8,150	457	440	366	581	514
8,150	8,200	467	449	374	590	524
8,200	8,250	476	458	382	600	533
8,250	8,300	486	467	390	609	543
8,300	8,350	495	476	398	619	552
8,350	8,400	505	485	406	628	562
8,400	8,450	514	494	414	638	571
8,450	8,500	524	503	422	647	581
8,500	8,550	533	512	430	657	590
8,550	8,600	543	521	438	666	600
8,600	8,650	552	530	446	676	609
8,650	8,700	562	539	454	685	619
8,700	8,750	571	548	463	696	628
8,750	8,800	581	557	471	707	638
8,800	8,850	590	566	480	718	647
8,850	8,900	600	575	488	729	657
8,900	8,950	609	584	497	740	666
8,950	9,000	619	593	505	751	676
9,000	9,050	628	602	514	762	685
9,050	9,100	638	611	522	773	696
9,100	9,150	647	620	531	784	707
9,150	9,200	657	629	539	795	718
9,200	9,250	666	638	548	806	729
9,250	9,300	676	647	556	817	740
9,300	9,350	685	656	565	828	751
9,350	9,400	695	665	573	839	762
9,400	9,450	706	674	582	850	773
9,450	9,500	716	684	590	861	784
9,500	9,550	727	693	599	872	795
9,550	9,600	737	703	607	883	806
9,600	9,650	748	712	616	894	817
9,650	9,700	758	722	625	905	828
9,700	9,750	769	731	634	916	839
9,750	9,800	779	741	644	927	850
9,800	9,850	790	750	653	938	861
9,850	9,900	800	760	663	949	872
9,900	9,950	811	769	672	960	883
9,950	10,000	821	779	682	971	894
10,000	10,050	831	787	691	982	905
10,050	10,100	840	795	701	993	916
10,100	10,150	849	803	710	1,004	927
10,150	10,200	857	811	720	1,015	938
10,200	10,250	866	819	729	1,026	949
10,250	10,300	875	827	739	1,037	960
10,300	10,350	884	835	748	1,048	971
10,350	10,400	893	843	758	1,059	982
10,400	10,450	901	851	767	1,070	993
10,450	10,500	910	859	777	1,081	1,004
10,500	10,550	919	867	786	1,092	1,015
10,550	10,600	928	875	796	1,103	1,026
10,600	10,650	937	883	805	1,114	1,037
10,650	10,700	946	891	815	1,125	1,048
10,700	10,750	954	899	824	1,136	1,059
10,750	10,800	963	907	834	1,149	1,070
10,800	10,850	972	915	843	1,161	1,081
10,850	10,900	981	923	853	1,174	1,092
10,900	10,950	990	931	862	1,186	1,103
10,950	11,000	998	939	872	1,199	1,114
11,000	11,050	1,007	947	881	1,211	1,125
11,050	11,100	1,016	955	891	1,224	1,136
11,100	11,150	1,025	963	900	1,236	1,148
11,150	11,200	1,034	971	910	1,249	1,161
11,200	11,250	1,043	979	919	1,261	1,174
11,250	11,300	1,051	987	929	1,274	1,186
11,300	11,350	1,060	995	938	1,286	1,199
11,350	11,400	1,069	1,003	948	1,299	1,211
11,400	11,450	1,078	1,011	957	1,311	1,224
11,450	11,500	1,087	1,019	967	1,324	1,236
11,500	11,550	1,096	1,027	976	1,336	1,249
11,550	11,600	1,104	1,035	986	1,349	1,261
11,600	11,650	1,114	1,043	995	1,361	1,274
11,650	11,700	1,124	1,053	1,005	1,374	1,286
11,700	11,750	1,134	1,062	1,014	1,386	1,299
11,750	11,800	1,144	1,071	1,024	1,399	1,311
11,800	11,850	1,154	1,080	1,033	1,411	1,324
11,850	11,900	1,164	1,090	1,043	1,424	1,336
11,900	11,950	1,174	1,099	1,051	1,436	1,349
11,950	12,000	1,184	1,108	1,059	1,449	1,361
12,000	12,050	1,194	1,117	1,067	1,461	1,374
12,050	12,100	1,204	1,126	1,075	1,474	1,386
12,100	12,150	1,214	1,136	1,083	1,486	1,399
12,150	12,200	1,224	1,145	1,091	1,499	1,411
12,200	12,250	1,235	1,154	1,099	1,511	1,424
12,250	12,300	1,245	1,163	1,107	1,524	1,436
12,300	12,350	1,255	1,173	1,115	1,536	1,449
12,350	12,400	1,265	1,182	1,123	1,549	1,461
12,400	12,450	1,275	1,191	1,131	1,561	1,474
12,450	12,500	1,285	1,200	1,139	1,574	1,486
12,500	12,550	1,295	1,210	1,146	1,586	1,499
12,550	12,600	1,305	1,219	1,154	1,599	1,511
12,600	12,650	1,315	1,228	1,162	1,611	1,524
12,650	12,700	1,325	1,237	1,170	1,624	1,536
12,700	12,750	1,335	1,247	1,178	1,637	1,549
12,750	12,800	1,345	1,256	1,186	1,651	1,561
12,800	12,850	1,356	1,265	1,194	1,664	1,574
12,850	12,900	1,366	1,274	1,202	1,679	1,586
12,900	12,950	1,376	1,284	1,210	1,693	1,599
12,950	13,000	1,386	1,293	1,218	1,707	1,611
13,000	13,050	1,396	1,302	1,226	1,721	1,624
13,050	13,100	1,406	1,311	1,234	1,735	1,637
13,100	13,150	1,416	1,321	1,242	1,749	1,651
13,150	13,200	1,426	1,330	1,250	1,763	1,665
13,200	13,250	1,436	1,339	1,258	1,777	1,679
13,250	13,300	1,446	1,348	1,266	1,791	1,693
13,300	13,350	1,456	1,357	1,274	1,805	1,707
13,350	13,400	1,466	1,367	1,282	1,819	1,721
13,400	13,450	1,476	1,376	1,290	1,833	1,735
13,450	13,500	1,487	1,385	1,298	1,847	1,749
13,500	13,550	1,497	1,394	1,306	1,861	1,763
13,550	13,600	1,507	1,404	1,314	1,875	1,777
13,600	13,650	1,517	1,413	1,322	1,889	1,791
13,650	13,700	1,527	1,422	1,330	1,903	1,805
13,700	13,750	1,537	1,431	1,338	1,917	1,819
13,750	13,800	1,547	1,441	1,346	1,931	1,833
13,800	13,850	1,557	1,450	1,354	1,945	1,847
13,850	13,900	1,567	1,459	1,362	1,959	1,861
13,900	13,950	1,577	1,468	1,370	1,973	1,875
13,950	14,000	1,587	1,478	1,378	1,987	1,889
14,000	14,050	1,598	1,487	1,387	2,001	1,903
14,050	14,100	1,608	1,497	1,396	2,015	1,917
14,100	14,150	1,619	1,506	1,405	2,029	1,931
14,150	14,200	1,629	1,516	1,415	2,043	1,945
14,200	14,250	1,640	1,526	1,424	2,057	1,959
14,250	14,300	1,650	1,535	1,433	2,071	1,973
14,300	14,350	1,661	1,545	1,442	2,085	1,987
14,350	14,400	1,671	1,555	1,452	2,099	2,001
14,400	14,450	1,684	1,566	1,461	2,113	2,015
14,450	14,500	1,696	1,578	1,470	2,127	2,029
14,500	14,550	1,709	1,589	1,479	2,141	2,043
14,550	14,600	1,721	1,601	1,488	2,155	2,057
14,600	14,650	1,734	1,612	1,498	2,169	2,071
14,650	14,700	1,746	1,624	1,507	2,183	2,085
14,700	14,750	1,759	1,635	1,516	2,198	2,099
14,750	14,800	1,771	1,647	1,525	2,214	2,113
14,800	14,850	1,784	1,658	1,535	2,230	2,127
14,850	14,900	1,796	1,670	1,544	2,246	2,141
14,900	14,950	1,809	1,681	1,553	2,262	2,155
14,950	15,000	1,821	1,693	1,562	2,278	2,169

Table 6—Returns claiming SIX exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming: Low income allowance	D. Married filing separate return claiming: Standard deduction
		And you are—				
		Your tax is—				
0	6,350	0	0	0	0	0
6,350	6,400	0	0	0	0	2
6,400	6,450	0	0	0	0	8
6,450	6,500	0	0	0	4	14
6,500	6,550	0	0	0	11	20
6,550	6,600	0	0	0	18	26
6,600	6,650	0	0	0	25	32
6,650	6,700	0	0	0	32	37
6,700	6,750	0	0	0	39	43
6,750	6,800	0	0	0	46	49
6,800	6,850	0	0	0	53	55
6,850	6,900	0	0	0	60	61
6,900	6,950	0	0	0	67	67
6,950	7,000	0	0	0	74	73
7,000	7,050	0	0	0	81	79
7,050	7,100	0	0	0	89	85
7,100	7,150	4	4	0	96	92
7,150	7,200	11	11	0	104	98
7,200	7,250	18	18	0	111	104

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 6—Returns claiming SIX exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming: Low income allowance	D. Married filing separate return claiming: Standard deduction
		And you are—				
		Your tax is—				
6,250	6,300	25	25	0	119	111
6,300	6,350	32	32	0	126	117
6,350	6,400	39	39	0	134	123
6,400	6,450	46	46	4	141	130
6,450	6,500	53	53	11	149	136
6,500	6,550	60	60	18	157	142
6,550	6,600	67	67	25	165	149
6,600	6,650	74	74	32	173	155
6,650	6,700	81	81	39	181	162
6,700	6,750	89	88	46	189	169
6,750	6,800	96	95	53	197	176
6,800	6,850	104	102	60	205	182
6,850	6,900	111	109	67	213	189
6,900	6,950	119	116	74	221	196
6,950	7,000	126	123	81	229	202
7,000	7,050	134	130	88	238	209
7,050	7,100	141	137	95	246	216
7,100	7,150	149	144	102	255	223
7,150	7,200	157	152	109	263	230
7,200	7,250	165	160	116	272	237
7,250	7,300	173	168	123	280	244
7,300	7,350	181	176	130	289	251
7,350	7,400	189	184	137	297	258
7,400	7,450	197	192	144	306	265
7,450	7,500	205	200	151	315	272
7,500	7,550	213	208	159	324	280
7,550	7,600	221	216	166	334	287
7,600	7,650	229	224	174	343	294
7,650	7,700	238	232	181	353	301
7,700	7,750	246	240	189	362	308
7,750	7,800	255	248	196	372	316
7,800	7,850	263	256	204	381	324
7,850	7,900	272	264	211	391	332
7,900	7,950	280	272	219	400	340
7,950	8,000	289	280	226	410	348
8,000	8,050	297	288	234	419	356
8,050	8,100	306	296	241	429	364
8,100	8,150	315	305	249	438	372
8,150	8,200	324	314	256	448	381
8,200	8,250	334	323	264	457	391
8,250	8,300	343	332	271	467	400
8,300	8,350	353	341	279	476	410
8,350	8,400	362	350	286	486	419
8,400	8,450	372	359	294	495	429
8,450	8,500	381	368	302	505	438
8,500	8,550	391	377	310	514	448
8,550	8,600	400	386	318	524	457
8,600	8,650	410	395	326	533	467
8,650	8,700	419	404	334	543	476
8,700	8,750	429	413	342	552	486
8,750	8,800	438	422	350	562	495
8,800	8,850	448	431	358	571	505
8,850	8,900	457	440	366	581	514
8,900	8,950	467	449	374	590	524
8,950	9,000	476	458	382	600	533
9,000	9,050	486	467	390	609	543
9,050	9,100	495	476	398	619	552
9,100	9,150	505	485	406	628	562
9,150	9,200	514	494	414	638	571
9,200	9,250	524	503	422	647	581
9,250	9,300	533	512	430	657	590
9,300	9,350	543	521	438	666	600
9,350	9,400	552	530	446	676	609
9,400	9,450	562	539	454	685	619
9,450	9,500	571	548	463	696	628
9,500	9,550	581	557	471	707	638
9,550	9,600	590	566	480	716	647
9,600	9,650	600	575	488	729	657
9,650	9,700	609	584	497	740	666
9,700	9,750	619	593	505	751	676
9,750	9,800	628	602	514	762	685
9,800	9,850	638	611	522	773	696
9,850	9,900	647	620	531	784	707
9,900	9,950	657	629	539	795	718
9,950	10,000	666	638	548	806	729
10,000	10,050	675	646	556	817	740
10,050	10,100	691	661	573	839	762
10,100	10,150	700	669	582	850	773
10,150	10,200	709	677	590	861	784
10,200	10,250	718	685	599	872	795
10,250	10,300	726	693	607	883	806
10,300	10,350	735	701	616	894	817
10,350	10,400	744	709	625	905	828
10,400	10,450	753	717	634	916	839
10,450	10,500	762	725	644	927	850
10,500	10,550	770	733	653	938	861
10,550	10,600	779	741	663	949	872
10,600	10,650	788	749	672	960	883
10,650	10,700	797	757	682	971	894
10,700	10,750	806	765	691	982	905
10,750	10,800	815	773	701	993	916
10,800	10,850	823	781	710	1,004	927
10,850	10,900	832	789	720	1,015	938
10,900	10,950	841	797	729	1,026	949
10,950	11,000	850	805	739	1,037	960
11,000	11,050	859	813	748	1,048	971
11,050	11,100	867	821	758	1,059	982
11,100	11,150	876	829	767	1,070	993
11,150	11,200	885	837	777	1,081	1,004
11,200	11,250	894	844	786	1,092	1,015
11,250	11,300	903	852	796	1,103	1,026
11,300	11,350	912	860	805	1,114	1,037
11,350	11,400	920	868	815	1,125	1,048
11,400	11,450	929	876	824	1,136	1,059
11,450	11,500	938	884	834	1,149	1,070
11,500	11,550	947	892	843	1,161	1,081
11,550	11,600	956	900	853	1,174	1,092
11,600	11,650	964	908	862	1,186	1,103
11,650	11,700	973	916	872	1,199	1,114
11,700	11,750	981	924	881	1,211	1,125
11,750	11,800	991	932	891	1,224	1,136
11,800	11,850	1,000	940	900	1,236	1,149
11,850	11,900	1,009	948	910	1,249	1,161
11,900	11,950	1,017	956	919	1,261	1,174
11,950	12,000	1,026	964	924	1,274	1,186
12,000	12,050	1,035	972	932	1,286	1,199
12,050	12,100	1,044	980	940	1,299	1,211
12,100	12,150	1,054	988	948	1,311	1,224
12,150	12,200	1,063	996	956	1,324	1,236
12,200	12,250	1,073	1,004	964	1,336	1,249
12,250	12,300	1,083	1,012	972	1,349	1,261
12,300	12,350	1,093	1,020	980	1,361	1,274
12,350	12,400	1,097	1,028	988	1,374	1,286
12,400	12,450	1,097	1,036	996	1,386	1,299
12,450	12,500	1,106	1,045	1,004	1,399	1,311
12,500	12,550	1,115	1,053	1,012	1,411	1,324
12,550	12,600	1,125	1,063	1,020	1,424	1,336
12,600	12,650	1,135	1,072	1,028	1,436	1,349
12,650	12,700	1,145	1,082	1,036	1,449	1,361
12,700	12,750	1,155	1,091	1,044	1,461	1,374
12,750	12,800	1,165	1,100	1,052	1,474	1,386
12,800	12,850	1,176	1,109	1,060	1,486	1,399
12,850	12,900	1,186	1,118	1,068	1,498	1,411
12,900	12,950	1,196	1,128	1,076	1,511	1,424
12,950	13,000	1,206	1,137	1,084	1,524	1,436
13,000	13,050	1,216	1,146	1,092	1,536	1,449
13,050	13,100	1,226	1,156	1,100	1,549	1,461
13,100	13,150	1,236	1,165	1,108	1,561	1,474
13,150	13,200	1,246	1,174	1,116	1,574	1,486
13,200	13,250	1,256	1,184	1,124	1,586	1,499
13,250	13,300	1,266	1,193	1,132	1,599	1,511
13,300	13,350	1,276	1,202	1,140	1,611	1,524
13,350	13,400	1,286	1,211	1,148	1,624	1,536
13,400	13,450	1,296	1,220	1,156	1,637	1,549
13,450	13,500	1,307	1,229	1,164	1,651	1,561
13,500	13,550	1,317	1,239	1,172	1,665	1,574
13,550	13,600	1,327	1,248	1,180	1,679	1,586
13,600	13,650	1,337	1,257	1,188	1,693	1,599
13,650	13,700	1,347	1,266	1,196	1,707	1,611
13,700	13,750	1,357	1,276	1,203	1,721	1,624
13,750	13,800	1,367	1,285	1,211	1,735	1,637
13,800	13,850	1,377	1,294	1,219	1,749	1,651
13,850	13,900	1,387	1,303	1,227	1,763	1,665
13,900	13,950	1,397	1,313	1,235	1,777	1,679
13,950	14,000	1,407	1,322	1,243	1,791	1,693
14,000	14,050	1,417	1,331	1,251	1,805	1,707
14,050	14,100	1,428	1,340	1,259	1,819	1,721
14,100	14,150	1,438	1,350	1,267	1,833	1,735
14,150	14,200	1,448	1,359	1,275	1,847	1,749
14,200	14,250	1,458	1,368	1,283	1,861	1,763
14,250	14,300	1,468	1,378	1,291	1,875	1,777
14,300	14,350	1,478	1,387	1,299	1,889	1,791
14,350	14,400	1,488	1,397	1,307	1,903	1,805
14,400	14,450	1,500	1,408	1,315	1,917	1,819
14,450	14,500	1,512	1,409

Table 7—Returns claiming SEVEN exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
8,800	8,850	495	476	398	619	552
8,850	8,900	505	485	406	628	562
8,900	8,950	514	494	414	638	571
8,950	10,000	524	503	422	647	581
10,000	10,050	532	511	430	657	590
10,050	10,100	540	518	438	666	600
10,100	10,150	548	526	446	676	609
10,150	10,200	556	533	454	685	619
10,200	10,250	564	541	463	696	628
10,250	10,300	572	549	471	707	638
10,300	10,350	580	556	480	718	647
10,350	10,400	588	564	488	729	657
10,400	10,450	596	571	497	740	666
10,450	10,500	604	579	505	751	676
10,500	10,550	612	586	514	762	685
10,550	10,600	620	594	522	773	696
10,600	10,650	628	602	531	784	707
10,650	10,700	636	609	539	795	718
10,700	10,750	644	617	548	806	729
10,750	10,800	652	624	556	817	740
10,800	10,850	660	632	565	828	751
10,850	10,900	668	639	573	839	762
10,900	10,950	676	647	582	850	773
10,950	11,000	684	654	590	861	784
11,000	11,050	692	662	599	872	795
11,050	11,100	701	670	607	883	806
11,100	11,150	710	678	616	894	817
11,150	11,200	719	686	625	905	828
11,200	11,250	728	694	634	916	839
11,250	11,300	736	702	644	927	850
11,300	11,350	745	710	653	938	861
11,350	11,400	754	718	663	949	872
11,400	11,450	763	726	672	960	883
11,450	11,500	772	734	682	971	894
11,500	11,550	781	742	691	982	905
11,550	11,600	789	750	701	993	916
11,600	11,650	798	758	710	1,004	927
11,650	11,700	807	766	720	1,015	938
11,700	11,750	816	774	729	1,026	949
11,750	11,800	825	782	739	1,037	960
11,800	11,850	833	790	748	1,048	971
11,850	11,900	842	798	758	1,059	982
11,900	11,950	851	806	766	1,070	993
11,950	12,000	860	814	774	1,081	1,004
12,000	12,050	869	822	782	1,092	1,015
12,050	12,100	878	830	790	1,103	1,026
12,100	12,150	886	838	798	1,114	1,037
12,150	12,200	895	846	806	1,125	1,048
12,200	12,250	904	854	814	1,136	1,059
12,250	12,300	913	862	822	1,149	1,070
12,300	12,350	922	870	830	1,161	1,081
12,350	12,400	930	878	838	1,174	1,092
12,400	12,450	939	886	846	1,186	1,103
12,450	12,500	948	894	854	1,199	1,114
12,500	12,550	957	901	861	1,211	1,125
12,550	12,600	966	909	869	1,224	1,136
12,600	12,650	975	917	877	1,236	1,149
12,650	12,700	983	925	885	1,249	1,161
12,700	12,750	992	933	893	1,261	1,174
12,750	12,800	1,001	941	901	1,274	1,186
12,800	12,850	1,010	949	909	1,286	1,199
12,850	12,900	1,018	957	917	1,299	1,211
12,900	12,950	1,027	965	925	1,311	1,224
12,950	13,000	1,036	973	933	1,324	1,236
13,000	13,050	1,045	981	941	1,336	1,249
13,050	13,100	1,054	989	949	1,349	1,261
13,100	13,150	1,063	997	957	1,361	1,274
13,150	13,200	1,072	1,005	965	1,374	1,286
13,200	13,250	1,080	1,013	973	1,386	1,299
13,250	13,300	1,089	1,021	981	1,399	1,311
13,300	13,350	1,098	1,029	989	1,411	1,324
13,350	13,400	1,107	1,037	997	1,424	1,336
13,400	13,450	1,116	1,046	1,005	1,436	1,349
13,450	13,500	1,127	1,055	1,013	1,449	1,361
13,500	13,550	1,137	1,064	1,021	1,461	1,374
13,550	13,600	1,147	1,074	1,029	1,474	1,386
13,600	13,650	1,157	1,083	1,037	1,486	1,399
13,650	13,700	1,167	1,092	1,045	1,499	1,411
13,700	13,750	1,177	1,101	1,053	1,511	1,424
13,750	13,800	1,187	1,111	1,061	1,524	1,436
13,800	13,850	1,197	1,120	1,069	1,536	1,449
13,850	13,900	1,207	1,129	1,077	1,549	1,461
13,900	13,950	1,217	1,138	1,085	1,561	1,474
13,950	14,000	1,227	1,148	1,093	1,574	1,486
14,000	14,050	1,237	1,157	1,101	1,586	1,499
14,050	14,100	1,248	1,166	1,109	1,599	1,511
14,100	14,150	1,258	1,175	1,117	1,611	1,524
14,150	14,200	1,268	1,185	1,125	1,624	1,536
14,200	14,250	1,278	1,194	1,133	1,637	1,549
14,250	14,300	1,288	1,203	1,141	1,651	1,561
14,300	14,350	1,298	1,212	1,149	1,665	1,574
14,350	14,400	1,308	1,222	1,157	1,679	1,586
14,400	14,450	1,320	1,233	1,165	1,693	1,599
14,450	14,500	1,332	1,244	1,173	1,707	1,611
14,500	14,550	1,344	1,255	1,181	1,721	1,624
14,550	14,600	1,356	1,266	1,189	1,735	1,637
14,600	14,650	1,368	1,277	1,197	1,749	1,651
14,650	14,700	1,380	1,288	1,205	1,763	1,665
14,700	14,750	1,392	1,299	1,213	1,777	1,679
14,750	14,800	1,404	1,310	1,221	1,791	1,693
14,800	14,850	1,416	1,321	1,229	1,805	1,707
14,850	14,900	1,428	1,332	1,237	1,819	1,721
14,900	14,950	1,440	1,343	1,245	1,833	1,735
14,950	15,000	1,452	1,354	1,253	1,847	1,749

Table 8—Returns claiming EIGHT exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
0	6,950	0	0	0	0	0
6,950	7,000	0	0	0	4	0
7,000	7,050	0	0	0	11	0
7,050	7,100	0	0	0	18	0
7,100	7,150	0	0	0	25	0
7,150	7,200	0	0	0	32	4
7,200	7,250	0	0	0	39	10
7,250	7,300	0	0	0	46	16
7,300	7,350	0	0	0	53	21
7,350	7,400	0	0	0	60	27
7,400	7,450	0	0	0	67	33
7,450	7,500	0	0	0	74	39
7,500	7,550	0	0	0	81	45
7,550	7,600	0	0	0	89	51
7,600	7,650	4	4	0	96	57
7,650	7,700	11	11	0	104	63
7,700	7,750	18	18	0	111	68
7,750	7,800	25	25	0	119	75
7,800	7,850	32	32	0	126	81
7,850	7,900	39	39	0	134	87
7,900	7,950	46	46	4	141	94
7,950	8,000	53	53	11	149	100
8,000	8,050	60	60	18	157	106
8,050	8,100	67	67	25	165	112
8,100	8,150	74	74	32	173	119
8,150	8,200	81	81	39	181	126
8,200	8,250	89	88	46	189	134
8,250	8,300	96	95	53	197	141
8,300	8,350	104	102	60	205	149
8,350	8,400	111	109	67	213	157
8,400	8,450	119	116	74	221	165
8,450	8,500	126	123	81	229	173
8,500	8,550	134	130	88	238	181
8,550	8,600	141	137	95	246	189
8,600	8,650	149	144	102	255	197
8,650	8,700	157	152	109	263	205
8,700	8,750	165	160	116	272	213
8,750	8,800	173	168	123	280	221
8,800	8,850	181	176	130	289	229
8,850	8,900	189	184	137	297	238
8,900	8,950	197	192	144	306	246
8,950	9,000	205	200	151	315	255
9,000	9,050	213	208	159	324	263
9,050	9,100	221	216	166	334	272
9,100	9,150	229	224	174	343	280
9,150	9,200	238	232	181	353	289
9,200	9,250	246	240	189	362	297
9,250	9,300	255	248	198	372	306
9,300	9,350	263	256	206	381	315
9,350	9,400	272	264	211	391	324
9,400	9,450	280	272	219	400	334
9,450	9,500	289	280	226	410	343
9,500	9,550	297	288	234	419	353
9,550	9,600	306	296	241	429	362
9,600	9,650	315	305	249	438	372
9,650	9,700	324	314	256	448	381
9,700	9,750	334	323	264	457	391
9,750	9,800	343	332	271	467	400
9,800	9,850	353	341	279	476	410
9,850	9,900	362	350	286	486	419
9,900	9,950	372	359	294	495	429
9,950	10,000	381	368	302	505	438
10,000	10,050	390	376	310	514	448
10,050	10,100	398	383	318	524	457
10,100	10,150	406	391	326	533	467
10,150	10,200	414	398	334	543	476
10,200	10,250	422	406	342	552	486
10,250	10,300	430	414	350	562	495
10,300	10,350	438	421	358	571	505
10,350	10,400	446	429	366	581	514
10,400	10,450	454	436	374	590	524
10,450	10,500	462	444	382	600	533
10,500	10,550	470	451	390	609	543
10,550	10,600	478	459	398	619	552
10,600	10,650	486	467	406	628	562
10,650	10,700	494	474	414	638	571
10,700	10,750	502	482	422	647	581
10,750	10,800	510	489	430	657	590
10,800	10,850	518	497	438	666	600
10,850	10,900	526	504	446	676	609
10,900	10,950	534	512	454	685	619
10,950	11,000	542	519	463	695	628
11,000	11,050	550	527	471	707	638
11,050	11,100	558	535	480	718	647
11,100	11,150	566	542	488	729	657
11,150	11,200	574	550	497	740	666
11,200	11,250	582	557	505	751	676
11,250	11,300	589	565	514	762	685
11,300	11,350	597	572	522	773	696
11,350	11,400	605	580	531	784	707
11,400	11,450	613	587	539	795	718
11,450	11,500	621	595	548	806	729
11,500	11,550	629	603	556	817	740
11,550	11,600	637	610	565	828	751
11,600	11,650	645	618	573	839	762
11,650	11,700	653	625	582	850	773
11,700	11,750	661	633	590	861	784
11,750	11,800	669	640	599	872	795
11,800	11,850	677	648	607	883	806
11,850	11,900	685	656	616	894	817
11,900	11,950	694	663	623	905	828
11,950	12,000	702	671	631	916	839
12,000	12,050	711	679	639	927	850
12,050	12,100	720	687	647	938	861
12,100	12,150	729	695	655	949	872
12,150	12,200	738	703	663	960	883
12,200	12,250	746	711	671	971	894
12,250	12,300	755	719	679	982	905
12,300	12,350	764	727	687	993	916
12,350	12,400	773	735	695	1,004	927
12,400	12,450	782	743	703	1,015	938
12,450	12,500	791	751	711	1,026	949
12,500	12,550	799	759	719	1,037	960
12,550	12,600	808	767	727	1,048	971
12,600	12,650	817	775	735	1,059	982
12,650	12,700	826	783	743	1,070	993
12,700	12,750	835	791	751	1,081	1,004
12,750	12,800	844	799	759	1,092	1,015
12,800	12,850	852	807	767	1,103	1,026
12,850	12,900	861	815	775	1,114	1,037
12,900	12,950	870	823	783	1,125	1,048
12,950	13,000	879	831	791	1,136	1,059
13,000	13,050	888	839	799	1,149	1,070
13,050	13,100	896	847	807	1,161	1,081
13,100	13,150	905	855	815	1,174	1,092
13,150	13,200	914	863	823	1,186	1,103
13,200	13,250	923	871	831	1,199	1,114
13,250	13,300	932	879	839	1,211	1,125
13,300	13,350	941	887	847	1,224	1,136
13,350	13,400	949	895	855	1,236	1,149
13,400	13,450	958	903	863	1,249	1,161
13,450	13,500	967	911	871	1,261	1,174
13,500	13,550	976	919	879	1,274	1,186
13,550	13,600	985	927	887	1,286	1,199
13,600	13,650	993	935	895	1,299	1,211
13,650	13,700	1,002	943	903	1,311	1,224
13,700	13,750	1,011	951	911	1,324	1,236
13,750	13,800	1,020	958	918	1,336	1,249
13,800	13,850	1,029	966	926	1,349	1,261
13,850	13,900	1,038	974	934	1,361	1,274
13,900	13,950	1,046	982	942	1,374	1,286
13,950	14,000	1,055	990	950	1,386	1,299
14,000	14,050	1,064	998	958	1,399	1,311
14,050	14,100	1,073	1,006	966	1,411	1,324
14,100	14,150	1,082	1,014	974	1,424	1,336

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 8—Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
14,150	14,200	1,090	1,022	982	1,436	1,349
14,200	14,250	1,099	1,030	990	1,449	1,361
14,250	14,300	1,108	1,038	998	1,461	1,374
14,300	14,350	1,118	1,047	1,006	1,474	1,386
14,350	14,400	1,128	1,057	1,014	1,486	1,399
14,400	14,450	1,140	1,068	1,022	1,499	1,411
14,450	14,500	1,152	1,079	1,030	1,511	1,424
14,500	14,550	1,164	1,090	1,038	1,524	1,436
14,550	14,600	1,176	1,101	1,046	1,536	1,449
14,600	14,650	1,188	1,112	1,054	1,549	1,461
14,650	14,700	1,200	1,123	1,062	1,561	1,474
14,700	14,750	1,212	1,134	1,070	1,574	1,486
14,750	14,800	1,224	1,145	1,078	1,586	1,499
14,800	14,850	1,236	1,156	1,086	1,599	1,511
14,850	14,900	1,248	1,167	1,094	1,611	1,524
14,900	14,950	1,260	1,178	1,102	1,624	1,536
14,950	15,000	1,272	1,189	1,110	1,637	1,549

Table 9—Returns claiming NINE exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
0	7,700	0	0	0	0	0
7,700	7,750	0	0	0	4	0
7,750	7,800	0	0	0	11	0
7,800	7,850	0	0	0	18	0
7,850	7,900	0	0	0	25	0
7,900	7,950	0	0	0	32	0
7,950	8,000	0	0	0	39	0
8,000	8,050	0	0	0	46	0
8,050	8,100	0	0	0	53	5
8,100	8,150	0	0	0	60	11
8,150	8,200	0	0	0	67	18
8,200	8,250	0	0	0	74	25
8,250	8,300	0	0	0	81	32
8,300	8,350	0	0	0	89	39
8,350	8,400	4	4	0	96	46
8,400	8,450	11	11	0	104	53
8,450	8,500	18	18	0	111	60
8,500	8,550	25	25	0	119	67
8,550	8,600	32	32	0	126	74
8,600	8,650	39	39	0	134	81
8,650	8,700	46	46	4	141	89
8,700	8,750	53	53	11	149	96
8,750	8,800	60	60	18	157	104
8,800	8,850	67	67	25	165	111
8,850	8,900	74	74	32	173	119
8,900	8,950	81	81	39	181	126
8,950	9,000	89	88	46	189	134
9,000	9,050	96	95	53	197	141
9,050	9,100	104	102	60	205	149
9,100	9,150	111	109	67	213	157
9,150	9,200	119	116	74	221	165
9,200	9,250	126	123	81	229	173
9,250	9,300	134	130	88	238	181
9,300	9,350	141	137	95	246	189
9,350	9,400	149	144	102	255	197
9,400	9,450	157	152	109	263	205
9,450	9,500	165	160	116	272	213
9,500	9,550	173	168	123	280	221
9,550	9,600	181	176	130	289	229
9,600	9,650	189	184	137	297	238
9,650	9,700	197	192	144	306	246
9,700	9,750	205	200	151	315	255
9,750	9,800	213	208	159	324	263
9,800	9,850	221	216	166	334	272
9,850	9,900	229	224	174	343	280
9,900	9,950	238	232	181	353	289
9,950	10,000	246	240	189	362	297
10,000	10,050	254	247	196	372	306
10,050	10,100	261	254	204	381	315
10,100	10,150	268	261	211	391	324
10,150	10,200	275	268	219	400	334
10,200	10,250	283	274	226	410	343
10,250	10,300	290	281	234	419	353
10,300	10,350	297	288	241	429	362
10,350	10,400	304	294	249	438	372
10,400	10,450	311	301	256	448	381
10,450	10,500	319	309	264	457	391
10,500	10,550	327	316	271	467	400
10,550	10,600	335	324	279	476	410
10,600	10,650	343	332	286	486	419
10,650	10,700	351	339	294	495	429
10,700	10,750	359	347	302	505	438
10,750	10,800	367	354	310	514	448
10,800	10,850	375	362	318	524	457
10,850	10,900	383	369	326	533	467
10,900	10,950	391	377	334	543	476
10,950	11,000	399	384	342	552	486
11,000	11,050	407	392	350	562	495
11,050	11,100	415	400	358	571	505
11,100	11,150	423	407	366	581	514
11,150	11,200	431	415	374	590	524
11,200	11,250	439	422	382	600	533
11,250	11,300	447	430	390	609	543
11,300	11,350	455	437	398	619	552
11,350	11,400	463	445	406	628	562
11,400	11,450	471	452	414	638	571
11,450	11,500	479	460	422	647	581
11,500	11,550	487	468	430	657	590
11,550	11,600	495	475	438	666	600
11,600	11,650	503	483	446	676	609
11,650	11,700	511	490	454	685	619
11,700	11,750	519	498	463	696	628
11,750	11,800	527	505	471	707	638
11,800	11,850	535	513	480	718	647
11,850	11,900	543	521	488	729	657
11,900	11,950	551	528	495	740	666
11,950	12,000	559	536	503	751	676
12,000	12,050	567	543	510	762	685
12,050	12,100	575	551	517	773	696
12,100	12,150	583	558	524	784	707
12,150	12,200	591	566	531	795	718
12,200	12,250	599	573	538	806	729
12,250	12,300	607	581	545	817	740
12,300	12,350	615	589	553	828	751
12,350	12,400	623	596	560	839	762
12,400	12,450	631	604	567	850	773
12,450	12,500	639	611	574	861	784
12,500	12,550	646	619	581	872	795
12,550	12,600	654	626	588	883	806
12,600	12,650	662	634	595	894	817
12,650	12,700	670	641	602	905	828
12,700	12,750	678	649	610	916	839
12,750	12,800	686	657	617	927	850
12,800	12,850	695	664	624	938	861
12,850	12,900	704	672	632	949	872
12,900	12,950	712	680	640	960	883
12,950	13,000	721	688	648	971	894
13,000	13,050	730	696	656	982	905
13,050	13,100	739	704	664	993	916
13,100	13,150	748	712	672	1,004	927
13,150	13,200	757	720	680	1,015	938
13,200	13,250	765	728	688	1,026	949
13,250	13,300	774	736	696	1,037	960
13,300	13,350	783	744	704	1,048	971
13,350	13,400	792	752	712	1,059	982
13,400	13,450	801	760	720	1,070	993
13,450	13,500	809	768	728	1,081	1,004
13,500	13,550	818	776	736	1,092	1,015
13,550	13,600	827	784	744	1,103	1,026
13,600	13,650	836	792	752	1,114	1,037
13,650	13,700	845	800	760	1,125	1,048
13,700	13,750	854	808	768	1,136	1,059
13,750	13,800	862	816	776	1,149	1,070
13,800	13,850	871	824	784	1,161	1,081
13,850	13,900	880	832	792	1,174	1,092
13,900	13,950	889	840	800	1,186	1,103
13,950	14,000	898	848	808	1,199	1,114
14,000	14,050	907	856	816	1,211	1,125
14,050	14,100	915	864	824	1,224	1,136
14,100	14,150	924	872	832	1,236	1,149
14,150	14,200	933	880	840	1,249	1,161
14,200	14,250	942	888	848	1,261	1,174
14,250	14,300	951	896	856	1,274	1,186
14,300	14,350	959	904	864	1,286	1,199
14,350	14,400	968	912	872	1,299	1,211
14,400	14,450	979	921	880	1,311	1,224
14,450	14,500	989	931	888	1,324	1,236
14,500	14,550	1,000	940	896	1,336	1,249
14,550	14,600	1,010	950	904	1,349	1,261
14,600	14,650	1,021	959	912	1,361	1,274
14,650	14,700	1,031	969	920	1,374	1,286
14,700	14,750	1,042	978	928	1,386	1,299
14,750	14,800	1,052	988	936	1,399	1,311
14,800	14,850	1,063	997	944	1,411	1,324
14,850	14,900	1,073	1,007	952	1,424	1,336
14,900	14,950	1,084	1,016	960	1,436	1,349
14,950	15,000	1,094	1,026	968	1,449	1,361

Table 10—Returns claiming TEN exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
0	8,450	0	0	0	0	0
8,450	8,500	0	0

Table 10—Returns claiming TEN exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
12,200	12,250	456	438	413	647	581
12,250	12,300	464	446	420	657	590
12,300	12,350	472	454	426	666	600
12,350	12,400	480	461	433	676	609
12,400	12,450	488	469	440	685	619
12,450	12,500	496	476	447	696	628
12,500	12,550	504	484	454	707	638
12,550	12,600	512	491	461	718	647
12,600	12,650	520	499	468	729	657
12,650	12,700	528	506	475	740	666
12,700	12,750	536	514	482	751	676
12,750	12,800	544	522	489	762	685
12,800	12,850	552	529	496	773	696
12,850	12,900	560	537	504	784	707
12,900	12,950	568	544	511	795	718
12,950	13,000	576	552	518	806	729
13,000	13,050	584	559	525	817	740
13,050	13,100	592	567	532	828	751
13,100	13,150	600	575	539	839	762
13,150	13,200	608	582	546	850	773
13,200	13,250	616	590	554	861	784
13,250	13,300	624	597	561	872	795
13,300	13,350	632	605	568	883	806
13,350	13,400	640	612	575	894	817
13,400	13,450	648	620	582	905	828
13,450	13,500	656	627	589	916	839
13,500	13,550	664	635	596	927	850
13,550	13,600	672	643	604	938	861
13,600	13,650	680	650	611	949	872
13,650	13,700	688	658	618	960	883
13,700	13,750	696	666	626	971	894
13,750	13,800	705	673	633	982	905
13,800	13,850	714	681	641	993	916
13,850	13,900	723	689	649	1,004	927
13,900	13,950	731	697	657	1,015	938
13,950	14,000	740	705	665	1,026	949
14,000	14,050	749	713	673	1,037	960
14,050	14,100	758	721	681	1,048	971
14,100	14,150	767	729	689	1,059	982
14,150	14,200	775	737	697	1,070	993
14,200	14,250	784	745	705	1,081	1,004
14,250	14,300	793	753	713	1,092	1,015
14,300	14,350	802	761	721	1,103	1,026
14,350	14,400	811	769	729	1,114	1,037
14,400	14,450	821	779	737	1,125	1,048
14,450	14,500	832	788	745	1,136	1,059
14,500	14,550	842	798	753	1,149	1,070
14,550	14,600	853	807	761	1,161	1,081
14,600	14,650	863	817	769	1,174	1,092
14,650	14,700	874	826	777	1,186	1,103
14,700	14,750	884	836	785	1,199	1,114
14,750	14,800	895	845	793	1,211	1,125
14,800	14,850	905	855	801	1,224	1,136
14,850	14,900	916	864	809	1,236	1,149
14,900	14,950	926	874	817	1,249	1,161
14,950	15,000	937	883	825	1,261	1,174

Table 11—Returns claiming ELEVEN exemptions (and not itemizing deductions)

At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
0	9,200	0	0	0	0	0
9,200	9,250	0	0	0	4	0
9,250	9,300	0	0	0	11	0
9,300	9,350	0	0	0	18	0
9,350	9,400	0	0	0	25	0
9,400	9,450	0	0	0	32	0
9,450	9,500	0	0	0	39	0
9,500	9,550	0	0	0	46	0
9,550	9,600	0	0	0	53	4
9,600	9,650	0	0	0	60	11
9,650	9,700	0	0	0	67	18
9,700	9,750	0	0	0	74	25
9,750	9,800	0	0	0	81	32
9,800	9,850	0	0	0	89	39
9,850	9,900	4	4	0	96	46
9,900	9,950	11	11	0	104	53
9,950	10,000	18	18	0	111	60
10,000	10,050	24	24	0	119	67
10,050	10,100	30	30	0	126	74
10,100	10,150	36	36	0	134	81
10,150	10,200	42	42	4	141	89
10,200	10,250	47	47	11	149	96
10,250	10,300	53	53	18	157	104
10,300	10,350	59	59	25	165	111
10,350	10,400	65	65	32	173	119
10,400	10,450	71	71	39	181	126
10,450	10,500	77	77	46	189	134
10,500	10,550	84	83	53	197	141
10,550	10,600	90	89	60	205	149
10,600	10,650	96	95	67	213	157
10,650	10,700	103	100	74	221	165
10,700	10,750	109	106	81	229	173
10,750	10,800	115	112	88	238	181
10,800	10,850	121	118	95	246	189
10,850	10,900	128	124	102	255	197
10,900	10,950	134	130	109	263	205
10,950	11,000	140	136	116	272	213
11,000	11,050	147	142	123	280	221
11,050	11,100	153	148	130	289	229
11,100	11,150	160	155	137	297	238
11,150	11,200	167	162	144	306	246
11,200	11,250	174	169	151	315	255
11,250	11,300	180	175	159	324	263
11,300	11,350	187	182	166	334	272
11,350	11,400	194	189	174	343	280
11,400	11,450	201	196	181	353	289
11,450	11,500	207	202	189	362	297
11,500	11,550	214	209	196	372	306
11,550	11,600	221	216	204	381	315
11,600	11,650	228	222	211	391	324
11,650	11,700	235	229	219	400	334
11,700	11,750	242	236	226	410	343
11,750	11,800	249	243	234	419	353
11,800	11,850	256	249	241	429	362
11,850	11,900	263	256	249	438	372
11,900	11,950	270	263	255	448	381
11,950	12,000	278	269	261	457	391
12,000	12,050	285	276	268	467	400
12,050	12,100	292	283	274	476	410
12,100	12,150	299	290	280	486	419
12,150	12,200	306	296	287	495	429
12,200	12,250	314	303	293	505	438
12,250	12,300	322	311	300	514	448
12,300	12,350	330	319	306	524	457
12,350	12,400	338	326	313	533	467
12,400	12,450	346	334	320	543	476
12,450	12,500	354	341	327	552	486
12,500	12,550	361	349	333	562	495
12,550	12,600	369	356	340	571	505
12,600	12,650	377	364	347	581	514
12,650	12,700	385	371	354	590	524
12,700	12,750	393	379	360	600	533
12,750	12,800	401	387	367	609	543
12,800	12,850	409	394	374	619	552
12,850	12,900	417	402	380	628	562
12,900	12,950	425	409	387	638	571
12,950	13,000	433	417	394	647	581
13,000	13,050	441	424	401	657	590
13,050	13,100	449	432	407	666	600
13,100	13,150	457	440	414	676	609
13,150	13,200	465	447	421	685	619
13,200	13,250	473	455	427	696	628
13,250	13,300	481	462	434	707	638
13,300	13,350	489	470	441	718	647
13,350	13,400	497	477	448	729	657
13,400	13,450	505	485	455	740	666
13,450	13,500	513	492	462	751	676
13,500	13,550	521	500	469	762	685
13,550	13,600	529	508	476	773	696
13,600	13,650	537	515	483	784	707
13,650	13,700	545	523	490	795	718
13,700	13,750	553	530	497	806	729
13,750	13,800	561	538	505	817	740
13,800	13,850	569	545	512	828	751
13,850	13,900	577	553	519	839	762
13,900	13,950	585	560	526	850	773
13,950	14,000	593	568	533	861	784
14,000	14,050	601	576	540	872	795
14,050	14,100	609	583	547	883	806
14,100	14,150	617	591	555	894	817
14,150	14,200	625	598	562	905	828
14,200	14,250	633	606	569	916	839
14,250	14,300	641	613	578	927	850
14,300	14,350	649	621	583	938	861
14,350	14,400	657	629	590	949	872
14,400	14,450	666	638	597	960	883
14,450	14,500	676	647	605	971	894
14,500	14,550	685	656	612	982	905
14,550	14,600	695	665	619	993	916
14,600	14,650	706	674	627	1,004	927
14,650	14,700	716	684	635	1,015	938
14,700	14,750	727	693	643	1,026	949
14,750	14,800	737	703	651	1,037	960
14,800	14,850	748	712	659	1,048	971
14,850	14,900	758	722	667	1,059	982
14,900	14,950	769	731	675	1,070	993
14,950	15,000	779	741	683	1,081	1,004

Table 12—Returns claiming TWELVE exemptions (and not itemizing deductions)

At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
0	9,950	0	0	0	0	0
9,950	10,000	0	0	0	4	0
10,000	10,050	0	0	0	11	0
10,050	10,100	0	0	0	18	0
10,100	10,150	0	0	0	25	0
10,150	10,200	0	0	0	32	0
10,200	10,250	0	0	0	39	0
10,250	10,300	0	0	0	46	0
10,300	10,350	0	0	0	53	4
10,350	10,400	0	0	0	60	11
10,400	10,450	0	0	0	67	18
10,450	10,500	0	0	0	74	25
10,500	10,550	0	0	0	81	32
10,550	10,600	0	0	0	89	39
10,600	10,650	0	0	0	96	46
10,650	10,700	0	0	0	104	53
10,700	10,750	1	1	0	111	60
10,750	10,800	7	7	0	119	67
10,800	10,850	13	13	0	126	74
10,850	10,900	19	19	0	134	81
10,900	10,950	25	25	4	141	89
10,950	11,000	31	31	11	149	96
11,000	11,050	37	37	18	157	104
11,050	11,100	42	42	25	165	111
11,100	11,150	48	48	32	173	119
11,150	11,200	54	54	39	181	126
11,200	11,250	60	60	46	189	134
11,250	11,300	66	66	53	197	141
11,300	11,350	72	72	60	205	149
11,350	11,400	78	78	67	213	157
11,400	11,450	85	84	74	221	165
11,450	11,500	91	89	81	229	173
11,500	11,550	97	95	88	238	181
11,550	11,600	103	101	95	246	189
11,600	11,650	110	107	102	255	197
11,650	11,700	116	113	109	263	205
11,700	11,750	122	119	116	272	213
11,750	11,800	129	125	123	280	221
11,800	11,850	135	131	130	289	229
11,850	11,900	141	137	137	297	238
11,900	11,950	148	143	143	306	246
11,950	12,000	154	149	149	315	255
12,000	12,050	161	156	155	324	263
12,050	12,100	168	163	161	334	272
12,100	12,150	175	170	168	343	280
12,150	12,200	181	178	174	353	289
12,200	12,250	188	183	180	362	297
12,250	12,300	195	190	187	372	306
12,300	12,350	201	196	193	381	315
12,350	12,400	208	203	199	391	324
12,400	12,450	215	210	206	400	334
12,450	12,500	222	217	212	410	343
12,500	12,550	229	223	218	419	353
12,550	12,600	236	230	224	429	362
12,600	12,650	243	237	231	438	372
12,650	12,700	250	244	237	448	381
12,700	12,750	257	250	243	457	391
12,750	12,800	264	251	250	467	400
12,800	12,850	271	264	256	476	410
12,850	12,900	279	270	262	486	419
12,900	12,950	286	277	269	495	429
12,950	13,000	293	284	275	505	438
13,000	13,050	300	291	281	514	448
13,050	13,100	307	297	287	524	457
13,100	13,150	315	305	294	533	467
13,150	13,200	323	312	301	543	476
13,200	13,250	331	320	307	552	486
13,250	13,300	339	327	314	562	495
13,300	13,350	347	335	321	571	505
13,350	13,400	355	342	328	581	514
13,400	13,450	363	350	334	590	524
13,450	13,500	371	357	341	600	533
13,500	13,550	379	365	348	609	543
13,550	13,600	387	373	354	619	552
13,600	13,650	395	380	361	628	562
13,650	13,700	403	388	368	638	571
13,700	13,750	411	395	375	647	581
13,750	13,800	418	403	381	657	590
13,800	13,850	426	410	388	666	600
13,850	13,900	434	418	395	676	609
13,900	13,950	442	425	402	685	619
13,950	14,000	450	433	408	696	628
14,000	14,050	458	441	415	707	638
14,050	14,100	466	448	422	718	647
14,100	14,150	474	456	428	729	657
14,150	14,200	482	463	435	740	666
14,200	14,250	490	471	442	751	676
14,250	14,300	498	478	449	762	685
14,300	14,350	508	486	456	773	696
14,350	14,400	514	494	463	784	707
14,400	14,450	524	503	470	795	718
14,450	14,500	533	512	477	806	729
14,500	14,550	543	521	484	817	740
14,550	14,600	552	530	491	828	751
14,600	14,650	562	539	498	839	762
14,650	14,700	571	548	506	850	773
14,700	14,750	581	557	513	861	784
14,750	14,800	590	566	520	872	795
14,800	14,850	600	575	527	883	806
14,850	14,900	609	584	534	894	817
14,900	14,950	619	593	541	905	828
14,950	15,000	628	602	548	916	839

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 12—Returns claiming TWELVE exemptions (and not itemizing deductions) (Continued)

At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
13,250	13,300	339	327	314	562	495
13,300	13,350	347	335	321	571	505
13,350	13,400	355	342	328	581	514
13,400	13,450	363	350	334	590	524
13,450	13,500	371	357	341	600	533
13,500	13,550	379	365	348	609	543
13,550	13,600	387	373	354	619	552
13,600	13,650	395	380	361	628	562
13,650	13,700	403	388	368	638	571
13,700	13,750	411	395	375	647	581
13,750	13,800	418	403	381	657	590
13,800	13,850	426	410	388	666	600
13,850	13,900	434	418	395	676	609
13,900	13,950	442	425	402	685	619
13,950	14,000	450	433	408	696	628
14,000	14,050	458	441	415	707	638
14,050	14,100	466	448	422	718	647
14,100	14,150	474	456	428	729	657
14,150	14,200	482	463	435	740	666
14,200	14,250	490	471	442	751	676
14,250	14,300	498	478	449	762	685
14,300	14,350	508	486	456	773	696
14,350	14,400	514	494	463	784	707
14,400	14,450	524	503	470	795	718
14,450	14,500	533	512	477	806	729
14,500	14,550	543	521	484	817	740
14,550	14,600	552	530	491	828	751
14,600	14,650	562	539	498	839	762
14,650	14,700	571	548	506	850	773
14,700	14,750	581	557	513	861	784
14,750	14,800	590	566	520	872	795
14,800	14,850	600	575	527	883	806
14,850	14,900	609	584	534	894	817
14,900	14,950	619	593	541	905	828
14,950	15,000	628	602	548	916	839

* This column may also be used by Qualifying widow(er) with dependent child.

Returns claiming THIRTEEN or more exemptions (and not itemizing deductions).

Note: If you are claiming THIRTEEN or more exemptions (and not itemizing deductions) AND your adjusted gross income is less than $10,700 there is no tax. ALL OTHERS with adjusted gross income (line 12) under $15,000, should get Publication 870–A to find their tax.

1975 Tax Computation Worksheet (Use only if your total income, line 12 of Form 1040A, is $15,000 or more)

1 Enter your total income from line 12 of Form 1040A . . . . . $

2 If on Form 1040A, you checked the box on line
- 2 or 5, enter 16% of line 1, above, but not more than $2,600 . . . . .
- 1 or 4, enter $2,300 . . . . .
- 3, enter $1,300 . . . . .

3 Subtract line 2 from line 1 . . . . .

4 Multiply total number of exemptions claimed on line 7, Form 1040A, by $750 . . . . .

5 Taxable income (subtract line 4 from line 3) . . . . .

6 Tax on amount on line 5. Use appropriate tax rate schedule on page 19. Enter here and on line 13a of Form 1040A and check the block for Tax Computation Worksheet. (Do Not File—Retain for Your Records) . . . $

⑱ Earned Income Credit—Line 16d

If line 12 is less than $8,000, you may be able to claim a 10% refundable credit based on your earned income (line 9). If you qualify for this credit, you should file a return whether or not you are otherwise required to file a return. The earned income credit will first reduce any tax liability, and any credit in excess of your tax liability will result in a refund to you. You would be entitled to a refund even though you have not paid any estimated income tax or had no income tax withheld from your wages.

If you are married, you must file a joint tax return to be eligible for the credit, however, certain married persons living apart with a dependent child as described in paragraph 4(b), under "Your Filing Status" on page 4, can be eligible to claim the credit.

Complete the earned income worksheet only if you can answer "Yes," to all three of the following questions.

	Yes	No
A Is the amount on Form 1040A, line 12 less than $8,000?		
B Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of your child whom you can claim as a dependent? (see page 4)		
C Was your dependent child under 19 years of age or a student? (see pages 4 and 5)		

Special Instructions for Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

Even though you are not required to file a return because your income is less than the amount applicable to you under "Who Must File" on page 2, you should file Form 1040A to get a refund of your earned income credit (generally 10% of the amount on line 9). If you are filing Form 1040A, solely to claim the earned income credit, you need only:

(1) Fill in Form 1040A through line 7,
(2) Skip line 8,
(3) Then fill in lines 9 through 12,
(4) Use Earned Income Credit Worksheet at right to figure credit and enter applicable amount from line 1 or line 6 of the Worksheet, on line 16d of Form 1040A.
(5) Fill in lines 17, 19, and 20.
(6) Sign and date the return, AND
(7) Be sure to attach Copy B of Form W–2.

Note: *If you want IRS to compute and refund your earned income credit, skip steps (4) and (5) and write "EIC" on line 16d.*

Earned Income Credit Worksheet

Do not complete this Worksheet if you checked the box on Form 1040A, line 3 (Married Filing Separately) or if you are entitled to file Form 2555, Exemption of Income Earned Abroad, or Form 4563, Exclusion of Income from Sources in United States Possessions.

1 10% of amount on Form 1040A, line 9 but not more than $400 . $

Note: *If Form 1040A, line 12 is $4,000 or less, do not complete the rest of this Worksheet but enter amount from line 1 above on Form 1040A, line 16d.*

2 Amount from Form 1040A, line 12 . . . . $

3 Limitation base 4,000.00

4 Subtract line 3 from line 2 . . . . . $

5 10% of line 4 . . . . . .

6 **Earned income credit** (subtract line 5 from line 1). Enter here and on Form 1040A, line 16d. (Do Not File—Retain for Your Records) . . . $

1975 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on line 5 of the Tax Computation Worksheet on page 18, by using the appropriate Tax Rate Schedule on this page. Enter tax on line 6 of Tax Computation Worksheet and on Short Form 1040A, line 13a. **Note:** *It may be to your advantage to use the "averaging method" and file Form 1040 if after subtracting $3,000 from your 1975 taxable income (line 5 of the Tax Computation Worksheet), the balance is over 30 percent of the total of your taxable income for the last four years (1971 through 1974). See Schedule G (Form 1040) and Publication 506, Computing Your Tax Under the Income Averaging Method.*

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Short Form 1040A, line 1.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $500....14% of the amount on line 5 of the Tax Computation worksheet.

Over—	But not over—		of the amount over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70 000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

If you are a married person living apart from your spouse, see page 4, paragraph 1(d), of the instructions to see if you can be considered as "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Short Form 1040A, line 2 or 5.

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 4)

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $1,000..14% of the amount on line 5 of the Tax Computation worksheet.

Over—	But not over—		of the amount over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	....	$110,980+70%	$200,000

Use this schedule if you checked the box on Short Form 1040A, line 3.

Married Taxpayers Filing Separate Returns

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $500....14% of the amount on line 5 of the Tax Computation worksheet.

Over—	But not over—		of the amount over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	....	$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

Use this schedule if you checked the box on Short Form 1040A, line 4.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $1,000..14% of the amount on line 5 of the Tax Computation worksheet.

Over—	But not over—		of the amount over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000	....	$103,120+70%	$180,000

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To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made.

Caution: *Please use a local city number* **ONLY** *if it is not a long distance call for you. Otherwise, use the general toll free number provided.*

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Tuscaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 279–0681
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 800–482–9350

CALIFORNIA
Please call your toll-free telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

COLORADO
Denver, 825–7041
Elsewhere in Colorado, 800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 571–6400
Elsewhere in Delaware, 800–292–9575

DISTRICT OF COLUMBIA
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FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 438–3101
St. Petersburg, 576–7400
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hilo, 935–4895
Honolulu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–0685

HAWAII (cont.)
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–5990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 635–2275
South Bend, 232–3981
Elsewhere in Indiana, 800–382–9740

IOWA
Cedar Rapids, 366–8771
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
Fitchburg, 345–1031
Lawrence, 682–4344
Lowell, 957–4470
New Bedford, 996–3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Detroit, 444–5500
Flint, 767–8830
Grand Rapids, 774–8300
Lansing, 394–1550
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Muskegon, 726–4971
Pontiac, 858–2530
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Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

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Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–222–8070

MISSOURI
Kansas City, 474–0350
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 800–332–2275

NEBRASKA
Lincoln, 475–3611
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–992–5770

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in area code 201, call 800–242–6750
Elsewhere in area code 609, call 800–322–8680

NEW MEXICO
Albuquerque, 766–3401
Elsewhere in New Mexico, 800–432–6880

NEW YORK
Albany District
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Albany District 1–800–342–3700
Brooklyn District
Brooklyn, 596–3770
Nassau, 248–3620

NEW YORK (cont.)
Queens, 596–3770
Suffolk, 724–5000
Buffalo District
Binghamton, 772–1540
Buffalo, 855–3955
Niagara Falls, 285–9361
Rochester, 263–6770
Syracuse, 473–3365
Utica, 797–2550
Elsewhere in Buffalo District, 1–800–462–1560
Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County:
North (Peekskill Area), 739–9191
South (White Plains—Yonkers Area), 212–732–0100

NORTH CAROLINA
Greensboro, 274–3711
Elsewhere in North Carolina, 800–822–8800

NORTH DAKOTA
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

OHIO
Akron, 253–1141
Canton, 455–6781
Cincinnati, 621–6281
Cleveland, 522–3000
Columbus, 228–0520
Dayton, 228–0557
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio, 800–362–9050
Elsewhere in Southern Ohio, 800–582–1700

OKLAHOMA
Oklahoma City, 231–5121
Tulsa, 583–5121
Elsewhere in Oklahoma, 800–962–3456

OREGON
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 800–452–1980

PENNSYLVANIA
Allentown, 437–6966
Bethlehem, 437–6966
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 800–462–4000
Elsewhere in area codes 412 and 814, call 800–242–0250

RHODE ISLAND
Burrillville—Gloucester, 568–3100
Hope Valley, 539–2361
Newport, 847–2463
Providence, 274–1040
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SOUTH CAROLINA
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–922–8810

SOUTH DAKOTA
Aberdeen, 225–9112
Elsewhere in South Dakota, 800–592–1870

TENNESSEE
Chattanooga, 892–3010
Johnson City, 929–0181
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 800–342–8420

TEXAS
Amarillo, 376–2184
Austin, 472–1974
Dallas, 742–2440
El Paso, 543–7572
Ft. Worth, 334–3811
Houston, 224–8211
Lubbock, 747–4361
San Antonio, 684–7111
Elsewhere in Texas, 800–492–4830

UTAH
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

VERMONT
Burlington, 658–1870
Elsewhere in Vermont, 1–800–642–3110

VIRGINIA
Baileys Crossroads (Northern Virginia), 557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
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Elsewhere in Washington, 800–732–1040

WEST VIRGINIA
Parkersburg, 485–1601
Elsewhere in West Virginia, 800–642–1931

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Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

WYOMING
Cheyenne, 635–4124
Elsewhere in Wyoming, 800–442–1301

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-220 36-1004130

Form **1040** **US** Department of the Treasury—Internal Revenue Service
Individual Income Tax Return
1975

For the year January 1–December 31, 1975, or other taxable year beginning ..... 1975, ending ..... 19.....

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number | For Privacy Act Notification, see page 2 of Instructions.

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

City, town or post office, State and ZIP code | Occupation: Yours ▶ / Spouse's ▶

Requested by Census Bureau for Revenue Sharing

A In what city, town, village, etc., do you live?

B Do you live within the legal limits of the city, town, etc.? ☐ Yes ☐ No ☐ Don't know

C In what county and State do you live? County / State

D In what township do you live? (See page 4.)

Filing Status

1 ☐ Single *(check only ONE box)*
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household (See page 5 of Instructions) ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 5 of Instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
b First names of your dependent children who lived with you — Enter number ▶
c Number of other dependents (from line 27) ▶
d Total (add lines 6a, b, and c) ▶
e Age 65 or over ☐ Yourself ☐ Spouse — Blind ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
7 Total (add lines 6d and e) ▶

Please attach Copy B of Forms W-2 here

8 **Presidential Election Campaign Fund** ▶ Do you wish to designate $1 of your taxes for this fund? Yes ☐ No ☐ / If joint return, does your spouse wish to designate $1? Yes ☐ No ☐ — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Income

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 3 of Instructions.)	9
10a	Dividends (See pages 7 and 14 of Instructions) $....., 10b Less exclusion $....., Balance ▶ *(If gross dividends and other distributions are over $400, list in Part I of Schedule B.)*	10c
11	Interest income. [If $400 or less, enter total without listing in Schedule B / If over $400, enter total and list in Part II of Schedule B]	11
12	Income other than wages, dividends, and interest (from line 36)	12
13	Total (add lines 9, 10c, 11, and 12)	13
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 42) (If less than $8,000, see page 8 of Instructions on "Earned Income Credit.")	14
15	Subtract line 14 from line 13 (Adjusted Gross Income)	15

- If you do not itemize deductions and line 15 is under $15,000, find tax in Tables and enter on line 16a.
- If you itemize deductions or line 15 is $15,000 or more, go to line 43 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 7 of Instructions.

Tax, Payments and Credits

16a Tax, check if from: Tax Tables / Schedule D — Tax Rate Schedule X, Y, or Z / Schedule G OR Form 4726 — 16a
b Credit for personal exemptions (multiply line 6d by $30) — b
c Balance (subtract line 16b from line 16a) — c
17 Credits (from line 54) — 17
18 Balance (subtract line 17 from line 16c) — 18
19 Other taxes (from line 63) — 19
20 Total (add lines 18 and 19) — 20
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 21a
b 1975 estimated tax payments (include amount allowed as credit from 1974 return) — b
c Earned income credit — c
d Amount paid with Form 4868 — d
e Other payments (from line 67) — e
22 Total (add lines 21a through e) — 22

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Please attach Check or Money Order here

Balance Due or Refund

23 If line 20 is larger than line 22, enter **BALANCE DUE IRS** ▶ — 23
(Check here ▶ ☐, if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)
24 If line 22 is larger than line 20, enter amount **OVERPAID** ▶ — 24
25 Amount of line 24 to be **REFUNDED TO YOU** ▶ — 25
26 Amount of line 24 to be credited on 1976 estimated tax. ▶ 26

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

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 even if only one had income)
Preparer's signature (other than taxpayer) — Date
Address (and ZIP Code)

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

27 Total number of dependents listed in column (a). Enter here and on line 6c ▶

Part I Income other than Wages, Dividends, and Interest

28	Business income or (loss) (attach Schedule C)	28	
29a	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29a	
29b	50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions)	29b	
30	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31a	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31a	
31b	Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions)	31b	
32	Farm income or (loss) (attach Schedule F)	32	
33	State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions)	33	
34	Alimony received	34	
35	Other (state nature and source—See page 9 of Instructions) ▶	35	
36	Total (add lines 28 through 35). Enter here and on line 12 ▶	36	

Part II Adjustments to Income

37	"Sick pay." (attach Form 2440 or other required statement)	37	
38	Moving expense (attach Form 3903)	38	
39	Employee business expense (attach Form 2106 or statement)	39	
40a	Payments to a Keogh (H.R. 10) retirement plan	40a	
40b	Payments to an individual retirement arrangement from attached Form 5329, Part III	40b	
41	Forfeited interest penalty for premature withdrawal—see page 10 of Instructions	41	
42	Total (add lines 37 through 41). Enter here and on line 14 ▶	42	

Part III Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

43	Adjusted gross income (from line 15)	43	
44	(a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions and line 15 is $15,000 or more, check here ▶ ☐ and: If box on line 2 or 5 is checked, enter 16% of line 15 but not more than $2,600; if box on line 1 or 4 is checked, enter $2,300; if box on line 3 is checked, enter $1,300	44	
45	Subtract line 44 from line 43	45	
46	Multiply total number of exemptions claimed on line 7, by $750	46	
47	**Taxable income.** Subtract line 46 from line 45	47	

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

Part IV Credits

48	Retirement income credit (attach Schedule R)	48	
49	Investment credit (attach Form 3468)	49	
50	Foreign tax credit (attach Form 1116)	50	
51	Contributions to candidates for public office credit—see page 10 of Instructions	51	
52	Work Incentive (WIN) credit (attach Form 4874)	52	
53	Purchase of new principal residence credit (attach Form 5405)	53	
54	Total (add lines 48 through 53). Enter here and on line 17 ▶	54	

Part V Other Taxes

55	Tax from recomputing prior-year investment credit (attach Form 4255)	55	
56	Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule)	56	
57	Minimum tax. Check here ▶ ☐, if Form 4625 is attached	57	
58	Tax on premature distributions from attached Form 5329, Part V	58	
59	Self-employment tax (attach Schedule SE)	59	
60	Social security tax on tip income not reported to employer (attach Form 4137)	60	
61	Uncollected employee social security tax on tips (from Forms W-2)	61	
62	Excess contribution tax from attached Form 5329, Part IV	62	
63	Total (add lines 55 through 62). Enter here and on line 19 ▶	63	

Part VI Other Payments

64	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions)	64	
65	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	65	
66	Credit from a Regulated Investment Company (attach Form 2439)	66	
67	Total (add lines 64 through 66). Enter here and on line 21e ▶	67	

1975

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, and SE

Watch for Tax Law Changes

At the time we printed this instruction pamphlet, Congress was considering proposals to add or change several tax law provisions. If any changes in the tax law are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, instructions and information for taxpayers affected by any new legislation.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, and SE. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040 Form is more complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect some detailed residence data, and we have changed the return and instructions to provide for the new credits for personal exemptions, earned income, and purchase of a new principal residence. We have also provided for the new deduction for payments to individual retirement plans and the taxes that may apply as a result of excess contributions or premature distributions.

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

Please note the Presidential Election Campaign Fund Checkoff on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return, $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 38 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander

Commissioner of Internal Revenue

New Features for 1975

Please note these important new changes that have been made because of revisions in the tax laws:

Credit for Personal Exemptions—line 16(b)

This new credit of $30 for each exemption claimed on line 6(d) is available to all filers. See page 7.

Earned Income Credit—line 21(c)

If line 15 is less than $8,000 and you reported wages, salaries, tips, etc., on line 9, or had self-employment income, you may be eligible to claim this refundable credit. See page 8. A worksheet has been provided to assist eligible filers in figuring this credit. Self-employed persons can be eligible for this credit even though their net earnings from self-employment are less than $400.

Payments to an Individual Retirement Arrangement—line 40(b)

You may be able to deduct up to a limit of $1,500 of payments made to individual retirement accounts, or for individual retirement annuities or bonds. See page 10.

Forfeited Interest Penalty for Premature Withdrawal from Time Savings Accounts—line 41

You can deduct a forfeited interest penalty for premature withdrawal from a time savings account. See page 10.

Purchase of New Principal Residence Credit—line 53

If after March 12, 1975, you purchased and occupied a new principal residence that was constructed or being constructed before March 26, 1975, you may be able to claim a 5% credit based on the purchase price. See page 10.

Tax on Premature Distributions—line 58

If you cashed in your individual retirement arrangement prematurely, you may be subject to an additional tax. See page 10.

Excess Contributions Tax—line 62

If you contributed to your individual retirement arrangement an amount in excess of the maximum amount deductible, you may have to pay a 6% excise tax on the amount of such excess. See page 10.

Who Must File

The income levels at which most filers must file have been increased. See page 3.

Standard Deduction

The standard deduction has been increased. See page 7 and Form 1040, line 44(b).

Tax Tables

Tax Tables have been increased to cover incomes up to $15,000.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 16, contact an Internal Revenue Service office.

—— **Step 2.—If you are going to itemize your deductions, collect your expense records,** such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 11 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get any forms or schedules you need** but did not receive by mail. See the order blank. It will help you decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address.

—— **Step 5.—Social Security Number.** If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS–5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

—— **Step 6.—Revenue Sharing.** The Census Bureau advises you to answer questions A, B, and C; also D, if applicable. See instructions for Revenue Sharing on page 4.

—— **Step 7.—Filing Status.** Check only one box (lines 1 through 5). Your tax rate depends on the box you check. So before you decide, see instructions for Filing Status on page 5.

—— **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, e, and 7. See instructions for Exemptions on page 5.

—— **Step 9.—**Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

—— **Step 10.—Fill in the schedules and forms** mentioned for lines 10, 11, 28 through 32, and 37 through 40b if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 11.—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16a are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.

—— **Step 12.—Decide whether to use the standard deduction or itemize your deductions.** The instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 7 will help you decide.

—— **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16a (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 14).** If line 15 is under $15,000, find your tax in the Tax Tables. (The standard deduction is included and your tax is already figured out for you.) Show the tax on line 16a. Skip the rest of this step and step 14.

If line 15 is $15,000 or more, fill in lines 43 through 47 on the back of Form 1040. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a. Skip step 14.

—— **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 44 of Form 1040. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a.

—— **Step 15.—Figure your credit for personal exemptions.** Multiply the number of personal exemptions on line 6d by $30 and enter the amount on line 16b (but do not enter more than the tax shown on line 16a).

—— **Step 16.—**Fill in lines 48 through 67 if you have credits, other taxes, or other payments to report. Complete the forms or schedules asked for. Enter the amounts from these lines on the front of Form 1040. Fill in any other amounts geeded for lines 17 through 26.

—— Step 17.—If you owe tax, show amount on line 23. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 23 is under $1, you do not have to pay.

—— **Step 18.—If we owe you a refund,** show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1976 estimated tax. If line 24 is under $1, we will send you a refund only on written request.

—— **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 21.—Attachments.** Attach Forms W–2 or W–2P (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 37, be sure to attach Form 2440 or other required statement. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numbered order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the service center where you filed your return, of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.*

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will send them to you.

Who Must File
(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65 . .	$2,350
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,100
A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income . .	750
A qualifying widow(er) with dependent child and are under 65	2,650
A qualifying widow(er) with dependent child and are 65 or older	3,400
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are under 65 . . .	3,400

File a return if you are:	And your gross income is at least:
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and one is 65 or older . . .	$4,150
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are 65 or older . .	4,900
Married filing separate return or married but not living together at end of 1975 . .	750
A person with income from sources within U.S. possessions	750

Self employed and your net earnings from self-employment were at least $400.

If income tax was withheld or **if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund.** If you are filing solely because of the earned income credit, see Form 1040A Instructions to determine whether you can file Short Form 1040A.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

U.S. Citizens Living Abroad.—Generally, foreign source income must be reported on your return. **Get Publication 54,** Tax Guide For U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1975, or in 1976 before filing a return for 1975, the surviving spouse or executor or administrator of the estate must file a return for the deceased. If a refund is due, attach Form 1310 to the return.

The executor or administrator can file a joint return for the decedent with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The 1975 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in the joint return.

If you are filing such a joint return, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. For more information, **get Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Foreign Bank, Securities, and Other Financial Accounts.—If you had a financial interest in, or signature authority or other authority over a bank, securities, or other financial account in a foreign country at any time in 1975, you must complete **Form 4683** and attach it to your return.

Rounding Off to Whole Dollars.—You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements and A Guide To Tax Publications, for details.

Information on Tax Changes.—Get Publication 553, Highlights of 1975 Changes in the Tax Law, for more information concerning important tax law changes and watch for later changes not included in Pub. 553.

When to File.—As soon as you can after January 1, but not later than April 15, 1976. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 8.

Where To File.—Mail your return to the **Internal Revenue Service Center** for the place where you live. Use the addressed envelope that came with your return, or use the address for your State.

If you are located in:	Use this address:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country: U.S. citizen and those excluding income under section 911 or 931	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

The following Statement and Instructions have been supplied by the Bureau of the Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, immediately below the address portion of the return, are authorized under section 6017A of the Internal Revenue Code. The law authorizes a penalty to be imposed for failure to supply this information without reasonable cause. Answers to these residence questions will be supplied to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income; such estimates are used principally for determining the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you reside.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to obtain assistance from your local government officials. If they are unable to answer your inquiries, write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812–948–2111 between the hours of 8 a.m. and 5 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—In what city, town, village, etc., do you live?—Enter the name of the city, town, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

—If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

—If you are a college student away from home, answer the questions for the place where you reside while attending college.

—If you are a member of the Armed Forces and live on base, answer the questions for such base. If you live off base, answer the questions for the place where you live off base.

—If you are a crew member on board a U.S. vessel, and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of the city, town, etc.?—Every municipality has definite legal limits. If the area where you live is unincorporated, or is outside the legal limits of the place you named in answer to Question A, check **No** to Question B. If you are not sure whether you live within the legal limits, check **Don't Know** to Question B.

Question C.—In what county and State do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

Question D.—In what township do you live?—Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)	Nebraska (townships and precincts)
Illinois (townships and precincts)	New Hampshire (towns)
Indiana (townships)	New Jersey (townships)
Kansas (townships)	New York (towns)
Maine (towns and plantations)	North Dakota (townships)
Massachusetts (towns)	Ohio (townships)
Michigan (townships)	Pennsylvania (townships)
Minnesota (townships)	Rhode Island (towns)
Missouri (townships)	South Dakota (townships)
	Vermont (towns)
	Wisconsin (towns)

IRS will figure your tax if your income on line 15 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in occupation and revenue sharing blocks. On a joint return, show names, social security numbers and occupations of both you and your spouse. If you are married, give social security numbers of both you and your spouse even though you file separately.

2. Fill in lines 1 through 7.

3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).

4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and e, if necessary. Also, attach Form 4683 (Foreign Bank Account), if applicable.

5. On a joint return, show your and your spouse's income separately in the space below the line 15 entry space so IRS can figure your tax in the way that will give you the smallest tax.

6. Sign your return. Both you and your spouse must sign a joint return.

7. File on or before April 15, 1976.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: *If you are eligible to claim the earned income credit (see page 8), we will figure the credit for you if you write EIC on line 21c. If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 17 of Form 1040.*

Instructions for Page 1 of Form 1040

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described on this page, consider yourself single for the whole year.

If your spouse died during 1975, consider yourself married for the whole year.

Married People.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $950 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. Get **Publication 555,** Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the box on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in the space provided on line 3 and enter spouse's social security number in the designated space.

Check the applicable boxes on lines 6a and 6e if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want and your limit is $2,300 instead of the $1,300 allowed married persons filing separately. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for 1975.

(3) Your spouse did not live in your home at any time during 1975.

(4) For over six months of 1975, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1975.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

Generally, you may use unmarried head of household tax rates ONLY IF on December 31, 1975, you were single or legally separated, AND met test (1) or (2) below.

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

Note: *If you are claiming the filing status of "Unmarried 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.*

(b) Any other person listed in (5)(a) under "Lines 6b and 6c—Children and Other Dependents" on page 6, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Qualifying Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1975. See Tax Tables and Tax Rate Schedule Y.

If your spouse died during 1974 or 1973 and you did not remarry before the end of 1975, you can file a return for 1975 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You have a child or stepchild you can claim as a dependent.

(3) Your home was the main home of that child during 1975, except for temporary absences for vacation and school.

Check the box on line 5 "Qualifying widow(er) with dependent child" and give year of death in the parenthesis. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1975 and you did not remarry, read "Were You Married or Single?" on this page. If spouse died before 1973, read "Were You an Unmarried Head of Household?" on this page to determine if you qualify, otherwise you must file as Single.

Exemptions ($750 for Each Exemption You Can Take)

If you take your tax from the Tax Tables, do not take a separate deduction for exemptions. The deduction has already been allowed in the Tax Tables.

Lines 6a and 6e—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions

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if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1976, you can consider yourself 65 on December 31, 1975.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return. In subsequent years attach only a statement referring to this opinion.

For Your Spouse.—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

Nonresident Alien Spouse.—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 lines 6a and 6e to claim exemptions for a nonresident alien spouse. When claiming your spouse's regular exemption on line 6a, write "NRA" to the right of the line 6a.

Death of Spouse.—If your spouse died during 1975, check the boxes for the exemptions you could have taken for your spouse on the date of death. See instructions for Death of Taxpayer on page 4.

Lines 6b and 6c—Children and Other Dependents.—Show on line 6b the first names and the total number of your dependent children who lived with you during 1975.

If you claim other dependents, complete columns (a) through (f) on line 27. Enter on line 6c the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than $750 income. (If your child [1] was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) Support.—Received over half his or her support from you or is treated as receiving over half of his or her support from you under 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 either spouse. See "Meaning of Support."

(3) Married Dependents.—Did not file a joint return with his or her spouse.

(4) Citizenship or Residence.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

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(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

[1] Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	If related by blood:
Mother	Stepmother	Uncle
Father	Stepfather	Aunt
Grandparent	Mother-in-law	Nephew
	Father-in-law	Niece
Brother	Brother-in-law	
Sister	Sister-in-law	
Grandchild	Son-in-law	

[1] Child includes:
Your son, daughter, stepson, stepdaughter.
A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, furniture or appliances, income taxes and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his or her support, even if his or her money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he or she received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on this page.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution [2] during any 5 months of 1975, or

(2) took a full-time, on-farm training course during any 5 months of 1975. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

[2] Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get **Publication 532,** Filing and Dependency Information for Students and Parents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he or she contributed at least $600 toward the child's support during 1975, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or
2. he or she contributed $1,200 or more for child support during 1975 (regardless of how many children), and the parent having custody cannot prove that he or she contributed more than the other parent contributed.

Note: *For purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

For exceptions and other information get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get **Form 2120** and **Publication 501.**

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1975 if he or she met the tests for a dependent for the time he or she lived.

Line 8.—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (1) Both may elect to designate $1 each for a total of $2. (2) Both may elect not to designate. (3) One may elect to designate $1 and the other choose not to. If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1977. You may use Form 1040X, Amended U.S. Individual Income Tax Return.

What Income To Report

Examples of Income You Must Report.—

Wages including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments, including lump-sum distributions.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Sale of personal residence. (See Instructions for Schedule D.)

Rents and royalties.

Your share of estate or trust income, including accumulation distribution from trusts.

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.

Fees received for jury duty and precinct election board duty.

Fees received by an Executor, Administrator, or Director.

Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Federal Income Tax Rebate.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayments of the amount you spent for normal living expenses must be reported as income.

Line 9.—Wages, Salaries, Tips, etc.— Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W–2 in the box "Wages, Tips and Other Compensation" in 1975.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 60—instructions for this are on page 10).

(3) Wages you received but do not have a Form W–2 for.

(4) Disability retirement income if you are below the mandatory retirement age.

(5) 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. If your employer provided meals where you worked for your employer's convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(6) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get **Publication 525**, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

Line 10a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 14. If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than $400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions on Form 1040, line 29b.*

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 14.

Line 11—Interest Income.—For explanation of interest income, see page 14. If you received $400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

Should You Use the Standard Deduction or Itemize Your Deductions?

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 15).

If you are:

- Married filing jointly or a qualifying widow(er) with dependent child, you should itemize deductions if your income on line 15 of Form 1040 is:
  - less than $11,875 and your itemized deductions total more than $1,900.
  - between $11,875 and $16,250 and your itemized deductions total more than 16% of line 15.
  - over $16,250 and your itemized deductions total more than $2,600.
- Married filing separately:
  - Divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.
- Single or Unmarried Head of Household, you should itemize deductions if your income on line 15 of Form 1040 is:
  - less than $10,000 and your itemized deductions total more than $1,600.
  - between $10,000 and $14,375 and your itemized deductions total more than 16% of line 15.
  - over $14,375 and your itemized deductions total more than $2,300.

Tax—Credits—Payments

If you check the block between lines 15 and 16a, follow these instructions.

If you can be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do **NOT** use the Tax Tables.[3] An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his or her own return and his or her parents are filing a return of their own. **If you don't itemize your deductions substitute the following instruction for line 44(b):**

44(b) If you do not itemize deductions, enter the larger of:

1. 16% of that part of line 15 that is attributable to earned income but not more than $2,300 if single; or $1,300 if married filing separately, or
2. $1,600 if single; or $950 if married filing separately, but not more than your earned income included on line 15.

[3] However, you may use the Tax Tables to find your tax instead of following the substitute instruction for line 44(b) if line 15: (1) includes less than $750 of income other than earned income, and (2) is less than $10,000 if single or $5,950 if married filing separately and your spouse does not use the percentage standard deduction.

"Earned income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

Line 16a—Tax—

How To Figure Your Tax if You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $15,000, find your tax in the Tax Tables. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16a.[4]

If line 15 is $15,000 or more, fill in lines 43 through 47. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.[4]

How To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 44. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.[4]

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1975 taxable income (line 47), the balance is over 30 percent of the total of your taxable income for the last four years (1971 through 1974). If you use this method, fill in Schedule G. For more information, get **Publication 506**, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may be advantageous to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a qualifying widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Line 16b—Credit for Personal Exemptions.—Multiply the number of personal exemptions on line 6d by $30 and enter the amount (but do not enter more than the tax shown on line 16a).

Line 21a—Federal Income Tax Withheld.— Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 21b—Estimated Tax Payments.— Fill in on this line any payments you made on your estimated Federal income tax for 1975.

[4] Include in the amount on line 16a any partial tax from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Special 10-Year Averaging Method, which may be used by recipients of lump-sum distributions from qualified employees' trusts or annuity plans.

If you and your spouse filed a joint declaration of estimated tax for 1975 but decide to file separate income tax returns for 1975, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1975 but decide to file a joint income tax return for 1975, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

Line 21c—Earned Income Credit.—

Generally, if line 15, or your earned income if greater, is less than $8,000 you may be able to claim a refundable credit based on your earned income. For this purpose earned income means wages and salaries after the sick pay exclusion, if applicable, tips, other employee compensation, and your net earnings from self-employment as shown on Schedule SE (Form 1040), line 13. If you are married you must file a joint income tax return to be eligible for the credit; however, certain married persons living apart with a dependent child may be eligible to claim the credit—see Were You Married and Living Apart from Your Spouse? on page 5.

Complete the Earned Income Credit Worksheet only if you:

(1) did not check the box on Form 1040, line 3 (married filing separately);
(2) are not entitled to file Form 2555, Exemption of Income Earned Abroad, or Form 4563, Exclusion of Income from Sources in United States Possessions; AND,
(3) can answer "Yes," to all of the following questions.

	Yes	No
A Is your adjusted gross income, Form 1040, line 15, less than $8,000?		
B Is your earned income (see line 5 below) less than $8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of your child whom you can claim as a dependent? (See pages 5 and 6).		
D Was your dependent child under 19 years of age or a student? (See page 6.)		

Earned Income Credit Worksheet

1	Amount of wages, salaries, tips, etc. (from Form 1040, line 9)	
2	Sick pay exclusion (from Form 1040, line 37)	
3	Subtract line 2 from line 1	
4	Net earnings from self-employment (from Schedule SE (Form 1040), line 13)	
5	Earned income (add lines 3 and 4. However if line 4 is a loss, subtract line 4 from line 3.)	
6	Adjusted gross income (from Form 1040, line 15)	
7	Amount from line 5 or line 6, whichever is larger	
8	Enter 10% of line 5 but not more than $400	
	If line 7 is $4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 21c.	
9	Amount from line 7	
10	Limitation base	4,000
11	Subtract line 10 from line 9	
12	Enter 10% of line 11	
13	**Earned income credit** (subtract line 12 from line 8). Enter here and on Form 1040, line 21c. **(Do Not File—Retain For Your Records)**	

Line 21d—Extension of Time to File 1975 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1975, enter the amount paid with Form 4868 on this line.

Line 22—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

Line 23—Balance Due.—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 find that you need more income tax withheld for 1976, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances. Or you can ask your employer to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, get **Publication 505**, Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid when Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Penalty for Not Paying Enough Tax During the Year.—Add lines 21c, 57, 60, 61, 62, and 65. Subtract this total from line 20 and call the difference total A. Add lines 21c, 21d (unless extension is filed and tax is paid before January 31, 1976), 65, and 66. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

Line 25—Overpayments Credited to 1976 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;
(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;
(c) $20,000 for a married individual living apart from spouse as described on page 5;
(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,
(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 29b—50% of Capital Gain Distributions.—*If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions here.*

Line 31b—Fully Taxable Pensions and Annuities.—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: (1) Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W-2P. (3) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1975.

Line 33—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Do not offset this amount against your deduction for current year taxes.

Line 34—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 35—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings. You must report the gross winnings as income on line 35. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money in a trade or business in 1975, you can subtract the loss from your 1975 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1975 and the five years after. This means you have to carry the loss back to 1972 and then bring any remaining loss forward to 1973, 1974, and 1976 through 1980. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1975, enter it as a "minus" figure on line 35. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 37—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you may be able to exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For information on how to figure your exclusion, **get Form 2440 and Publication 522,** Adjustments to Income for Sick Pay.

Enter the amount of your sick pay exclusion on line 37 and attach Form 2440 (or other required statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 38—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: (1) Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job. (3) Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521,** Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W-2 your employer gave you.) Then show your allowable expenses on line 38.

Line 39—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer.

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesperson.—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See Instructions for Reporting Deductions and Excess Payments on this page.)

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following: (1) The total of all amounts received from or charged to your employer and nature of your occupation. (2) The amount of your business expenses broken down into broad subjects. (3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than $44 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for parking fees and tolls attributable to the traveling and transportation expenses as separate items.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave your employer proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463,** Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 35, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesperson expenses, you can deduct the difference on line 39. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: *If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See Instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 39.*

Lines 40a and 40b—Payments to a Retirement Plan or Arrangement.—To support deductions, file the applicable forms listed below.

(1) Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500–K to report on Keogh plans.

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year.

(2) Individuals who have made contributions to an individual retirement arrangement enter the allowable deduction shown on Form 5329, Part III. Married persons, both of whom qualify for the deduction, filing a joint return, should attach a Form 5329 for each taxpayer and enter the combined deductions on line 40b.

Individuals who have an individual retirement account or annuity, must attach Form 5329 whether or not a contribution was made in the year. Also, attach Form 5498 to Form 5329, except for individual retirement bonds.

Caution: Failure to file Form 5329 by the due date, without reasonable cause, will result in a penalty of $10 a day for each day it is not filed, not to exceed $5,000.

Line 41—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099–INT here. Note: Be sure to include the gross amount of 1975 interest income in line 11.

PART IV.—Credits

Line 48—Retirement Income Credit.—See instructions for Schedule R.

Line 49—Investment Credit.—For exceptions and conditions under which you can take an investment credit, **get Form 3468.**

Line 50—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, **get Form 1116.**

Line 51—Credit for Contributions to Candidates for Public Office, etc.—You may claim a tax credit here or an itemized deduction on Schedule A, line 33, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials. **Publication 585,** Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than $25 ($50 if married and filing a joint return). Do not enter more than the amount on line 16c reduced by the amount of credits on lines 48, 49, and 50. Make a side calculation before you enter the credit here.

Line 52—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Business employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20% of salaries and wages paid for business or nonbusiness employment of certain Federal welfare recipients hired after March 29, 1975, for services performed before July 1, 1976. For nonbusiness employers, this credit is limited to $1,000 for each employee. See Form 4874.

Line 53—Credit for Purchase of New Principal Residence.—You may be able to claim a credit of 5% of the purchase price of your new principal residence that was constructed or being constructed before March 26, 1975, and acquired and occupied after March 12, 1975. The maximum credit is $2,000. See Form 5405.

PART V.—Other Taxes

Line 55—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach **Form 4255.**

Line 56—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. See Form 4874.

The tax from recomputing a prior year (WIN) credit may not be offset against the current year's (WIN) credit.

Line 57—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $30,000 ($15,000 if married filing separately), attach **Form 4625** even if there is no minimum tax due.

Line 58—Tax on Premature Distributions from Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part V.

Line 59—Self-employment Tax.—Enter amount shown on Schedule SE, line 18.

Lines 60 and 61—Tax on Tip Income.—If you received tips of $20 or more in a month that you did not report to your employer, or if your wages were not enough for your employer to withhold social security or railroad retirement tax on tips that you reported, you must pay these taxes with your Form 1040.

For tips you did not report but must pay social security tax on, attach **Form 4137.** Enter the tax on line 60. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 60. On the dotted line to the left of the line 60, write "RR tax on tips."

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to your employer. Enter that amount on line 61.

Be sure all your tips are included as income on Form 1040, line 9.

Line 62—Excess Contribution Tax on Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part IV.

Line 63—Tax on Income Subject to the Penalty Under Section 72(m)(5).—If you received income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust when you are (or were) also an owner of the business, such income is subject to a penalty under section 72(m)(5) of the Code. Enter the amount of tax in your total for line 63. On the dotted line to the left of the line 63 entry space, write "72(m)(5) Tax", and show the amount.

PART VI.—Other Payments

Line 64—Excess FICA, RRTA, or FICA/RRTA Tax Withheld—More Than One Employer.—

If you had more than one employer in 1975 and together they paid you more than $14,100 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. (a)	Add all FICA and RRTA tax withheld by employers from your wages for 1975.* Enter the total here	$
(b)	Add all uncollected FICA or RRTA tax on tips, if any. Enter the total here . .	
Step 2.	Add (a) and (b)	$
Step 3.	Subtract	824.85
Step 4.	Enter this amount on Form 1040, line 64	$

*Note: *Do not include more than $824.85 for any one employer. If any one employer withheld more than $824.85, ask that employer to refund that excess to you. You cannot take credit for it on your return.*

Line 65—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—
- (a) on a farm for farming use.
- (b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.
- (c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—
- (a) on a farm for farming use.
- (b) in vehicles furnishing certain public transportation by land.
- (c) generally, in commercial aviation or under other conditions not subject to tax.

Attach Form 4136. For more information, **get Publication 225,** Farmer's Tax Guide, or **Publication 378,** Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 66—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach **Copy B of Form 2439.**

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See the instruction on page 7, Should You Use the Standard Deduction or Itemize Your Deductions?)

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in lines 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Subtract 1 percent of line 15, Form 1040, (adjusted gross income) from that amount. Add the amounts on lines 4 through 6c. Subtract from the total, 3 percent of line 15, Form 1040, (adjusted gross income.)

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your spouse or other dependents.

The medical expenses can be for yourself, your spouse, or any dependent who received over half of his or her support from you, even if the dependent had income of $750 or more.

Include all amounts you paid during 1975, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapists, psychiatrists; psychologists and psychoanalysts (medical care only); and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of guide dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you may take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the .009 hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employed income.

Capital expenditures are not generally deductible. For exceptions and more information get Publication 502, Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

State and local income taxes.

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 12.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amount are those paid on the purchase of the following five classes of items:

(1) A boat, airplane, mobile home, or materials YOU bought to build a new home if:
- (a) the tax rate was the same as the general sales tax rate, and
- (b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.

(2) A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.)

The sales tax tables cover income up to $19,999. (Income is: line 15 of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, sick pay exclusion, dividends exclusion, unemployment compensation and public assistance payments.) The steps below and the examples shown explain how to figure your sales tax deduction if your income was over $19,999.

If your income was more than $19,999 but less than $100,000, figure your deduction as follows:

Step 1. For the first $19,999, find the amount for your family size, in the table for your State.

Step 2. For each $1,000 or fraction of it of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3. For each $1,000 or fraction of it of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Example 1.—Assume your income was $27,250, you live in Ohio, and there are 5 people in your family.

Step 1. The Ohio table for income of $19,999 and a family of 5 *people shows*	$184.00
Step 2. Figure this step as follows: .02 × $184.00 = $3.68 $27,250 − $19,999 = $7,251 $7,251 ÷ 1,000 = 7.251 or 8 (each $1,000 or fraction of $1,000 of income) 8 × $3.68 =	29.44
Ohio sales tax deduction on income of $27,250 for family of 5	$213.44

Example 2.—Assume the same facts *except that your income was* $52,500.

Step 1. Ohio sales tax table—$19,999 income—family size 5	$184.00
Step 2. Figure this step as follows: .02 × $184.00 = $3.68 $49,999 − $19,999 = $30,000 $30,000 ÷ 1,000 = 30 30 × $3.68 =	110.40
Step 3. Figure this step as follows: .01 × $184.00 = $1.84 $52,500 − $49,999 = $2,501 $2,501 ÷ 1,000 = 2.501 or 3 3 × $1.84 =	5.52
Ohio sales tax deduction on income of $52,500 for family of 5	$299.92

If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger *amount and not use the table. If you do* not use the table, you can deduct the following taxes:

(1) General State or local sales taxes you paid when you bought items.

(2) General State or local sales taxes the seller paid if seller stated the tax *separately from the price of the item* but included it in the total amount you paid.

(3) Certain State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this, contact your local Internal Revenue office.

If you had any deductible tax other than those for lines 11 through 15 on Schedule A (such as foreign income tax), describe the tax and show the amount on line 16.

Use Schedules C, E, or F to deduct business Federal taxes or other taxes paid for your business or profession.

Do Not Deduct.—

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline.

Fees for hunting and dog licenses, car inspection, or driver's licenses.

Taxes you paid for another person, water taxes, or taxes on liquor, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated. (Note: If these taxes are at the same rate as the general sales tax and you do not use the sales tax tables, you can deduct them as explained.)

Taxes charged for sidewalks, front-foot benefits, or other improvements which make your property more valuable.

For more information about taxes, get **Publication 546,** Income Tax Deduction for Taxes. More information about deductions homeowners can take is given in **Publication 530,** Tax Information for Homeowners and **Publication 588,** Condominiums.

State Gasoline Tax Table

The following list shows the tax rate on a gallon of gasoline in each State based on information available on September 1, 1975. Find the rate for your State. Then use the table below to find how much tax to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1975, find your deduction for the miles you drove at each rate, and add the two amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢, Alaska 8¢, Arizona 8¢, *Arkansas* 8.5¢, California 7¢, Colorado 7¢, Connecticut [1] 10¢, Delaware 9¢, Dist. of Columbia 8¢, Florida 8¢, Georgia 7.5¢, Hawaii 5¢ (after May 1, 8.5¢), Idaho 8.5¢, Illinois 7.5¢, Indiana 8¢, Iowa 7¢, Kansas 7¢, Kentucky 9¢, Louisiana 8¢, Maine 9¢, Maryland 9¢, Massachusetts 7.5¢ (after June 30, 8.5¢), Michigan 9¢, Minnesota 7¢ (after May 31, 9¢), Mississippi 9¢, *Missouri* 7¢, Montana [2] 7¢ (after June 30, 7.75¢), Nebraska [3] 8.5¢, *Nevada* 6¢, New Hampshire 9¢, *New Jersey* 8¢, New Mexico 7¢, *New York* 8¢, North Carolina 9¢, *North Dakota* 7¢, Ohio 7¢, Oklahoma 6.58¢, Oregon 7¢ (after Sept. 30, 8¢) [4], Pennsylvania 9¢, Rhode Island [1] 8¢ (after May 31, 10¢), South Carolina 8¢, South Dakota 7¢ (after March 30, 8¢), Tennessee 7¢, Texas 5¢, Utah 7¢, *Vermont* 9¢, Virginia 9¢, Washington 9¢, West Virginia 8.5¢, Wisconsin 7¢, *Wyoming* 7¢

[1] Connecticut, Rhode Island—for 10¢ rate use 2 × 5¢ rate
[2] Montana—for gasoline taxed at 7.75¢ use the average of the 7.5¢ and 8¢ table amounts for the miles driven
[3] Nebraska—for gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts for the miles driven
[4] Oregon—pending referendum petition

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000	$8	$10	$11	$12	$12	$13	$14	$15
3,000 to 3,499	13	16	17	19	20	22	23	24
3,500 to 3,999	16	19	20	22	23	25	26	28
4,000 to 4,499	18	21	23	25	26	28	30	32
4,500 to 4,999	20	24	26	28	29	31	33	35
5,000 to 5,499	22	26	28	30	33	35	37	39
5,500 to 5,999	24	29	31	33	36	38	40	43
6,000 to 6,499	26	31	34	36	39	41	44	47
6,500 to 6,999	28	33	36	39	42	45	47	50
7,000 to 7,499	30	36	39	42	45	48	51	54
7,500 to 7,999	32	38	42	45	48	51	54	58
8,000 to 8,499	34	41	44	48	51	55	58	61
8,500 to 8,999	36	43	47	51	54	58	61	65
9,000 to 9,499	38	46	50	53	57	61	65	69
9,500 to 9,999	40	48	52	56	60	64	69	73

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
10,000 to 10,999	$43	$52	$56	$61	$65	$69	$74	$78
11,000 to 11,999	48	57	62	67	71	76	81	86
12,000 to 12,999	52	62	67	72	77	83	88	93
13,000 to 13,999	56	67	73	78	84	89	95	100
14,000 to 14,999	60	72	78	84	90	96	102	108
15,000 to 15,999	64	77	83	90	96	102	109	115
16,000 to 16,999	68	82	89	95	102	109	116	123
17,000 to 17,999	72	87	94	101	108	116	123	130
18,000 to 18,999	76	92	99	107	115	122	130	138
19,000 to 19,999	81	97	105	113	121	129	137	145
20,000 miles*	83	99	107	116	124	132	141	149

*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

Interest Expense

Show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

You Can Deduct Interest On.—

Your personal note to a bank, credit union, or person, for money you borrowed.

Mortgage on your home.

Life insurance loan if the interest is paid *in cash.*

Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, "Taxes."

Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit investigation fees, etc.

Revolving charge accounts. You may deduct the finance charge added to your revolving charge accounts by retail stores if the charges are based on your unpaid balance and computed monthly.

Personal property (cars, televisions, etc.), that you buy on the installment plan.

Interest expense of more than $25,000 ($12,500 if married and filing separately) paid or accrued on a debt related to investment property may be subject to limitations. See Form 4952 for further instructions and, if applicable report the allowable interest expense which is to be treated as an itemized deduction on Schedule A, line 19.

Do Not Deduct Interest On.—

Life insurance loan if the interest is added to the loan and you report on the cash basis.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

For more information on interest expenses, get **Publication 545,** Income Tax Deduction for Interest Expense.

Contributions

You Can Deduct Gifts To.—

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

Churches (including assessments paid). Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, and similiar organizations.

Fraternal organizations, if the gifts will be used for the above purposes, and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for (or to help people who have) arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.

You Can Also Deduct.—

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, etc., to do volunteer work for a charitable organization. (Do not deduct any amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 7 cents a mile.

In some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

Do Not Deduct Gifts To.—

Relatives, friends, or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or services. If you gave property, attach a description, show the date you gave it, and (except for securities) how you figured its value. Also, for each gift valued at over $200 and each gift of capital gain or ordinary income property:

(1) Explain any conditions attached to the gift.

(2) Tell how you got the property.

(3) Show the cost or other basis of the property if you owned it less than five years or if Internal Revenue Code Section 170(e) applies, and

(4) Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Publication 561, Valuation of Donated Property, gives information and guidelines on appraisals. A special rule is given to figure the amount you can deduct for a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

If your contributions exceed 20% of line 15, get **Publication 526,** Income Tax Deduction for Contributions. It explains the maximum amount you can deduct and provides more information on contributions including special rules, examples, and limits on gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of the use of property.

Casualty or Theft Losses

If you had property that was stolen or damaged by fire, storm, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss. Personal casualty or theft losses are deductible but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than $100. If you and your spouse owned the property jointly but file separate returns, you both must subtract $100 from your part of the loss.

Casualty or theft losses of trade, business, rental, royalty, or other income producing properties are not subject to the $100 limitation.

If you had more than one casualty or theft loss omit lines 25 through 28 of Schedule A. On a separate sheet of paper prepare a schedule using the information on lines 25 through 29 for each loss. Add the net losses and enter the amount on Schedule A, line 29. Write in the margin to the right of line 29, "Multiple casualty/theft losses. See attachment."

You may find Form 4684, Casualties and Thefts, helpful in determining the amount of your loss, particularly if the property is over six months old. If you fill out Form 4684 omit lines 25 through 28 of Schedule A and enter the loss from Form 4684 on line 29.

For more information, get **Publication 547,** Tax Information on Disasters, Casualty Losses and Thefts.

Miscellaneous Deductions

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. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts specified as child support. For more information, get **Publication 504,** Income Tax Deductions for Alimony Payments.

Union Dues.—You can deduct dues paid to unions.

Household and Dependent Care Services (Child Care Expenses).

If you paid someone to take care of a dependent so you (and your spouse if married) could work or find work, you may be able to deduct up to $400 a month.

The expense must be for the following persons who lived in your home as members of your family:

(1) Your dependent under 15 years old who can be claimed as an exemption. (2) A person who is physically or mentally incapable of self-care whom you either: (a) are entitled to claim as an exemption; or (b) would be entitled to claim as an exemption except that the person had gross income of $750 or more. See instruction for Exemptions on page 5. (3) Your spouse who could not care for himself or herself because of mental or physical illness.

You can deduct expenses for the services of a maid or cook but not for the services of a chauffeur, bartender, or gardener. The full amount you paid to a nursery school is dependent care expense, even if the school gave your child lunch. But school expenses you paid for a child in the first or higher grade are not.

Payments to a Related Individual.—In computing your deduction you may not include payments made to a relative of yours or of your spouse (except for a cousin or any relative not listed below) or to a dependent household member. For this exclusion, a relative of yours or of your spouse includes: son or daughter and their descendents; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother and their ancestors; stepfather, stepmother; nephew, niece, uncle, aunt; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law.

The expense must be for services in your home, with one exception. You can deduct the cost of services outside your home for a dependent under 15 years of age, who can be claimed as your exemption. In this case, the amount you can deduct is limited to: (1) $200 a month for one such individual. (2) $300 a month for two such individuals. (3) $400 a month for three or more such individuals.

If your spouse or dependent (other than a dependent under 15 who can be claimed as an exemption) was physically or mentally unable to care for himself or herself and received income or disability payments during 1975, you have to reduce your monthly expenses as follows:

(1) *Dependent.*—Subtract $750 from the adjusted gross income and disability payments the dependent received during 1975. Divide the balance by the number of months you incurred these expenses. Then subtract the result from your monthly dependent expenses.

(2) *Spouse.*—Divide disability payments your spouse received during 1975 by the number of months you incurred expenses for your spouse. Then subtract the result from your monthly expenses incurred for your spouse.

Disability payment means payment (other than a gift) received because of physical or mental condition which is not included in income. For example, workmen's or veterans' disability compensation, private health and accident insurance.

If your adjusted gross income (Form 1040, line 15) was more than $18,000, you have to reduce your monthly expenses by dividing one-half of the amount over $18,000 by 12 (number of months in your tax year). For example, if your adjusted gross income was $20,400, you would reduce your monthly expenses by $100 ($20,400 less $18,000÷2=$1,200÷12=$100). If you were married for all or part of the year, be sure to take into account the adjusted gross income of both you and your spouse for the time you were married.

Requirements for married taxpayers:

(1) If you were married at the end of 1975, you and your spouse must file a joint return for the year to claim the deduction.

(2) If you were married during the time you paid the expenses:

(a) Both you and your spouse must have either worked full time or have been looking for a job, or

(b) Your spouse had to be unable to care for himself or herself because of mental or physical illness.

You may use **Form 2441** to figure your deduction and attach the completed form to your return. Enter your deduction on Schedule A, line 32. You may be liable for FICA (Social Security) tax on your employee's wages. See Form 942, Employer's Quarterly Tax Return for Household Employees. For more information, get **Publication 503,** Child Care and Disabled Dependent Care.

Other Miscellaneous Deductions.—

Contributions to Candidates for Public Office, etc., Itemized Deduction.—You may claim an itemized deduction on Schedule A, line 33, or a tax credit on Form 1040, line 51, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials.

If you elect to claim an itemized deduction on Schedule A, line 33, the amount of the deduction entered may not exceed $100 ($200 if you are married and file a joint return). Just write "political contribution" on this line (you need not identify the person or political party) next to the amount of the contribution.

See instructions for line 51 on page 10, for "Political contributions."

Expenses for Education.—The rules for reporting educational expenses are the same as those on page 9 for employee business expenses.

You can generally deduct expenses for:

Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

Do Not Deduct Expenses For.—

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

For more information, get **Publication 508,** Tax Information on Educational Expenses.

You can also deduct several other types of expenses such as:

Gambling losses, but only up to the amount you won and reported on Form 1040, line 35.

Cost of safety equipment, small tools, and supplies used in your job.

Dues to professional organizations and chambers of commerce.

Cost of business entertainment.

Fees you paid to employment agencies to get a job.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

Note: *If you work for wages or a salary, be sure to include the employee business expenses you did not claim on Form 1040, line 39.*

Do Not Deduct the Cost Of.—Going to and from work or entertaining friends.

For more information, get **Publication 529,** Miscellaneous Deductions and Credits.

Instructions for Schedule B (Form 1040)

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value.

If you received more than $400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payers and amounts received in Schedule B, line 1. Be sure to include amounts you received through nominees or other agents. List their names as payers. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

Do Not Report the Following as Dividends.—

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions, on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550,** Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain distributions. If you received a return of capital that was more than the cost (or other basis) of your stock, include the difference as a capital gain distribution, even though the paying corporation called it a nontaxable distribution. The amounts included on line 3 must also be included in Schedule B, line 1. Also see note at bottom of Schedule B.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. You must reduce your investment cost (or other basis) by the amount of nontaxable distributions received. Amounts reported here cannot be more than the cost (or other basis) of your stock in paying corporations. Amounts received over your cost (or other basis) will be taxed as gains. These gains must be reported on Schedule D. Any amount entered on line 4 must also be included in Schedule B, line 1.

Dividends Exclusion

You can exclude on Form 1040, line 10b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both you and your spouse had dividend income, each can exclude up to $100 of dividends received from qualifying domestic corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if you had $300 in dividends, and your spouse had $20, only $120 may be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line 7—Interest Income.—If you received more than $400 in interest, list names of all payers and amounts received in Schedule B, line 7.

Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest.

You can report interest on series E bonds in either of the following ways.

(1) You can report the interest when you cash your bonds, or when the bonds reach final maturity and no longer earn interest.

(2) You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576,** Tax Information on United States Savings Bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550,** Tax Information on Investment Income and Expenses. For unstated interest, get **Publication 537,** Installment and Deferred-Payment Sales.

Instructions for Schedule D (Form 1040)

A. Who May File.—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B, below. In general, use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D to report:

(1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property;

(2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and

(3) the disposition of other noncapital assets not mentioned in (1), above. If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Form 4797, Part I, Section A. You can get these forms from any Internal Revenue Service office.

B. What is a Capital Asset.—Generally, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: the home you own and live in with your family, your household furnishings, a car used for pleasure, and stocks or bonds held in your personal account.

A capital asset as defined by law is any piece of property held by a taxpayer except:

(1) stock in trade;

(2) real or personal property includible in inventory;

(3) real or personal property held for sale to customers;

(4) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (1), (2), or (3), or for services rendered as an employee;

(5) depreciable property used in a trade or business (even though fully depreciated);

(6) real property used in a trade or business;

(7) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(a) created by a taxpayer's personal efforts; (b) prepared or produced for a taxpayer, in the case of a letter, memorandum, or similar property; or (c) if acquired from a taxpayer described in (a) or (b) under circumstances entitling a taxpayer to the basis of the preceding owner (for example, by gift); and

(8) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

C. Transfer of Appreciated Property to a Political Organization.—If you transfer property to a political organization and at the time of the transfer the fair market value of the property exceeds your adjusted basis, you must treat this transaction as a sale of property on the date of transfer. Report the fair market value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions will apply as if a sale actually occurred. (See section 84.)

D. Exchange of "Like Kind" Property.—Although no gain or loss is recognized when property held for productive use in trade or business or for investment (not including stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest) is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, you must report the transaction on Schedule D or Form 4797, whichever is applicable. If

Schedule D is used, identify the property disposed of in column (a). Enter the date of acquisition in column (b) and the date of exchange in column (c). Write "like kind exchange" in column (d) and enter the adjusted basis in column (e). Enter zero in column (f). (See section 1031.)

E. Sale or Exchange of Capital Assets Held for Personal Use.—Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, loss from the sale or exchange of such property (but not necessarily involuntary conversions such as by casualty or theft) is not deductible.

F. Cost or Other Basis, as Adjusted.—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (See section 1011.)

You may need to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. (See sections 1014, 1015, 1031, 1033, and 1091.) If you do not use actual cash cost, attach an explanation of the basis used.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

G. Short-term or Long-term.—When you sell or exchange a capital asset you will have either a short-term or a long-term capital gain or loss, depending on how long you held the property. (See instruction H.)

If you held the property 6 months or less, the gain or loss is short-term and you should report it in Part I.

If you held the property more than 6 months, the gain or loss is long-term and you should report it in Part II.

A nonbusiness bad debt is usually treated as a short-term capital loss. This does not apply to: (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

H. Holding Period.—To determine whether you held property over 6 months, begin counting on the day after the day you acquired the property. The same day of each following month is the beginning of a new month, regardless of the number of days in the month before. In your computation, include the day you disposed of the property. For special rules on nontaxable exchanges, gifts of property, property you inherited or that was willed to you, get **Publication 544,** Sales and Other Dispositions of Assets.

I. Capital Loss Carryover.—You will have a capital loss to carry to 1975 if the amount on your 1974 Schedule D (Form 1040), line 16(a) or line 33, is larger than the capital loss you deducted from income on your 1974 Form 1040, line 29. Compute your capital loss carryover on Form 4798.

If you do not have a capital loss carryover to 1975 ignore lines 4(a), 4(b), 12(a), and 12(b) on your 1975 Schedule D (Form 1040).

J. Capital Loss Limitation.—If you have a net capital loss on line 14, go to line 16. The instructions for line 16 will guide you to completing line 16 or omitting line 16 and going to Part IV. Use Part IV if you have pre-1970 long-term capital loss carryovers in the net capital loss on line 14. If you are married and filing a separate return, see instruction N.

K. Line 26 or 40.—If there is a gain and a loss on the lines mentioned in the instructions for line 26 or 40, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

L. Line 29 or 43.—If there is a loss and a gain on the lines mentioned in the instructions for line 29 or 43, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

M. "Taxable Income, as Adjusted".—This term is used to describe the amount on Form 1040, line 45 (Form 1040, line 15, if you use the tax table) determined without regard to gains or losses from sales or exchanges of capital assets. When such gains and losses have been included in the amount on Form 1040, line 45 (or line 15), use a separate computation to arrive at the "taxable income, as adjusted." You can omit this separate computation if you know you have more than $1,000 of taxable income ($500 if married and filing a separate return) after excluding: (1) gains and losses from the sales and exchanges of capital assets, and (2) amounts allowed for personal and dependency exemptions.

If a separate computation is not required, do this: If you are completing line 16, enter on line 16(b) the loss shown on line 16(a); or, if you are completing Part IV instead of line 16, enter on line 34 the loss shown on line 33—but in either case, do not enter a loss larger than $1,000 ($500 if married and filing a separate return—unless a higher limit is allowed as provided in instruction N).

N. Married Taxpayers Filing Separate Returns.—The $500 limitation mentioned in the parentheses ". . . if married filing a separate return" remains $500 if line 4(a) and line 12(a) are blank. However, if either of these lines contain losses, the $500 limitation may be increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $1,000.

If there is a loss on line 4(a), complete Part V. If there is a loss on line 12(a), complete lines 21 through 29 (assuming all the lines in Part IV were not otherwise required to be completed) ignoring the note under line 21.

If you are married and filing a separate return, the limitation on line 16(b)(ii) (or line 34(b) if you completed Part IV instead of line 16) is the sum of $500 plus (1) the loss on line 29 (the long-term capital loss component) and (2) the loss on line 43 (the short-term capital loss component). Your total must not exceed $1,000.

O. Investment Interest Expense Deduction Adjustment.—If Schedule D, line 13 is blank or if line 13 or line 14 shows a loss, please disregard the rest of Instruction O.

If you have investment interest expense of more than $25,000, the amount of that interest that you can deduct could be limited. See Form 4952 for details. If there is an entry on Form 4952, line 16; and, on Schedule D, both lines 13 and 14 show a gain, part or all of the amount of capital gains used on Form 4952, line 16, will be treated as ordinary income for purposes of determining the 50 percent capital gain deduction or the Alternative Capital Gain Tax. The amount treated as ordinary income is the lesser of: (a) the amount on Form 4952, line 16, (b) the amount on Schedule D, line 13, or (c) the amount on Schedule D, line 14. Enter this amount in the margin to the right of Schedule D, line 13, and identify it as "From Form 4952." Therefore, before determining the Capital Gain deduction on Schedule D, line 15(a), or the Alternative Tax in Part VI, decrease the gains on Schedule D, line 13 and line 14 by the amount treated as ordinary income limited to the lesser amount of (a), (b), or (c) above. Enter the amount treated as an ordinary gain (shown in the margin) on Form 4797, Part II, line 8, or if Form 4797 is not used for other transactions, enter such gain on your Form 1040, line 30, and identify "From Form 4952."

P. Installment Sales.—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to use the installment method to report any gain if: (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a part of the payments as "unstated interest" on deferred payment sales, see section 483.

For further information, get **Publication 537,** Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

Q. Capital Gain Distributions.—See the instructions for Schedule B (Form 1040) on page 14.

R. Special Rules.—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale which may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401–407 (see Form 4972)), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239), (7) gain on disposition of stock in a domestic international sales corporation (section 995).

S. Sale of Personal Residence.—Tax on a portion or all of the gain from the sale of your principal residence must be deferred if:

(1) within 18 months after or before the sale, you purchase another principal residence and use it as such; or

(2) before the sale or within 18 months after the sale, you begin construction of a new principal residence and use it as such not later than two years after the sale.

If you sold your home for $20,000 or less on or after your 65th birthday, and you owned and used it as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than $20,000, you may have to report part of the gain as income.

Form 2119 may be used to report the sale of your personal residence if you purchase a qualified replacement residence, or are 65 or older. Get **Publication 523,** Tax Information on Selling Your Home.

T. Losses in Transactions Between Certain Persons.—A deduction is not allowed for a loss from the sale or exchange of property directly or indirectly between: (1) members of a family; (2) a corporation and an individual or a fiduciary owning more

than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or the individual's family. Partners and partnerships see section 707(b).

U. Long-term Capital Gains from Regulated Investment Companies.—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 66. Add to the basis of your stock, the excess of the amount included in income over the credit.

V. Losses on Small Business Stock.—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset, to the extent provided in that section.

W. Alternative Tax Computation.—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing: (1) as a single person or head of household with taxable income over $38,000; (2) a joint return, or as a qualifying widow(er) with dependent child, with taxable income over $52,000; or (3) a separate return from your spouse and you have taxable income over $26,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, figure the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

Line 48.—"Certain subsection (d) gains" referred to on line 48 are long-term capital gains (except gains under sections 631 and 1235) recognized on amounts received before January 1, 1975 (including gains recognized under the installment method) from sales or other dispositions made under a binding contract that was entered into on or before October 9, 1969. This provision will apply only if a partnership, fiduciary, or small business corporation (Subchapter S) received payment prior to January 1, 1975 and your share is reportable on your 1975 return.

Instructions for Schedule E (Form 1040)

PART I.—Pensions and Annuities

General Rule for Annuities.—Generally, amounts you received from annuities and pensions are included in your income in an amount which is figured on your life expectancy. This computation and your life expectancy multiple can be found in the income tax regulations covering annuities and pensions. Once you figure the excludable amount for a full year, it does not change so you will not have to refigure the amount to exclude each full year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

Special Rule for Certain Types of Employees' Annuities.—A special rule applies for amounts received as employees' annuities if the employer contributed part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both conditions are met, you can exclude from income the payments you receive under the contract during the first three years, until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you were previously taxed. (**Caution.**—*Do not add interest shown as earned on your contributions to your annuity cost unless you were previously taxed on it.*) After you recover your cost, all amounts you receive are fully taxable. This method of figuring taxable income also applies to the employee's beneficiary if the employee dies before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While working the employee contributed $4,925 toward the cost of the annuity. The employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which exceeds the employee's contribution of $4,925. The employee would exclude from income all the payments received as an annuity until $4,925 is received. All payments received afterward are fully taxable.

Note: *If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1975, report your annuity on Form 1040, line 31b instead of on Schedule E. (Do this even if you received a Form W–2P.)*

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. For more information, get **Publication 575,** Tax Information on Pension and Annuity Income.

Disability Payments.—Report the total disability payments received in 1975 as income on Form 1040, line 9. You may exclude that portion of your disability payments that are excludable as sick pay on Form 1040, line 37, until you reach retirement age. Retirement age is the age at which your employer would have required you to retire. If your employer has no set age for requiring retirement or has no set practice of terminating, due to age, the service of the class of employees to which you last belonged, age 65 is considered your retirement age. You cannot offset any of your pension or annuity cost against this income.

Any amount included in income is not considered retirement income (Schedule R (Form 1040), line 5), but all payments received are considered earned income (Schedule R (Form 1040), line 2(b)).

When you reach retirement age, you will begin to report the total amount of your disability payments under the applicable pension or annuity rule.

Lump-Sum Distribution From Form 1099R.—If you received a lump-sum distribution from a profit-sharing or retirement plan, report the taxable amount paid as capital gain on Schedule D (Form 1040); and ordinary income on Form 1040.

You may be eligible to compute the tax on the ordinary income portion of your lump-sum distribution under a special averaging method. For more information, get Form 4972, Special 10-Year Averaging Method, and separate instructions.

PART II.—Rent and Royalty Income

Rents.—If you were not in the business of selling real estate but received rent from property you own or control, report the total on Schedule E, Part II, column (b). If you received property as rent, instead of money, report its fair market value.

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided services, report the full amount received as business income in Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in Schedule C.

You can deduct depreciation expense for rental property. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. Add these to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. Do not deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

Form 4831, Rental Income, is available at Internal Revenue Service offices, if you want to use it as an attachment to your return to report your rental income and expenses. If you use Form 4831, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II.

Rental Income Based upon Farm Production or Crop Shares.—Report such income and your related expenses on Form 4835, Farm Rental Income and Expenses, if you meet all these tests:

(1) You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

(2) You did not, to any great extent, take part in managing or operating the farm.

(3) Two-thirds of your gross income was from farming (fishing). See note below.

If you use Form 4835, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II. Report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

Note: *For purposes of estimated tax, such income received from crop shares and from rental based on farm production (but not a fixed rental that is not based on farm production) is considered to be in-*

come from farming. Add such income shown on Form 4835, line 22, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1976. Be sure to check the box in the heading of Part II if two-thirds of your gross income is from farming (or fishing).

Royalties.—Report on Schedule E, Part II, column (c), royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in Schedule C (Form 1040). Under certain circumstances, you can treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (For more information, get **Publication 544**, Sales and Other Dispositions of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

PART III.—Partnerships, etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include on Schedule E, Part III, your share of the ordinary income (whether you received it or not) or the net loss for the partnership tax year which ends during the year covered by your return or on the same day as that covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Other items of income, deductions, credits, etc., to be carried to your individual return and applicable schedules are shown in Schedule K–1 (Form 1065) of the partnership return.

As a partner, you must include on Schedule SE your distributive share of partnership income or (loss) from the operation of a trade or business which constitutes net earnings from self-employment. For more information, get **Publication 541**, Tax Information on Partnership Income and Losses.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable part of its income whether you received it or not as follows:

Dividends from qualifying domestic corporations on Schedule B (Form 1040), Part I, line 1.
Short-term capital gains on line 2, Schedule D (Form 1040).
Long-term capital gains on line 9, Schedule D (Form 1040).
Other taxable income less deductions for depreciation and depletion and other deductions on Schedule E, Part III.

See Schedule K–1 (Form 1041) or get information from the fiduciary about these items. Include your share of items of tax preference on Form 4625.

Income from Farming Reported in Part III.—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1976.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming on Schedule E, Part III, and meet the two-thirds requirement, check the box in the heading of **Part III**. Show your share of partnership gross income or your part of fiduciary taxable income from farming on Form 4835, Part III. Attach it to Form 1040.

Small Business Corporations.—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

(1) Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part I, line 1.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) portion on Schedule B, Part I, line 4, and the long-term capital gain portion on Schedule B, Part I, line 3. Also include the long-term capital gain portion on Schedule D, line 7.

(2) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income (loss) on Schedule E, Part III.

(3) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. See sections 1374, 1376, and related income tax regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534**, Tax Information on Depreciation.

Instructions for Schedule R (Form 1040)

Retirement Income Credit

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your retirement income.

To qualify for the credit, you have to meet tests 1 and 2. Both husband and wife can take the credit if both meet these tests. If you meet these two tests, you then figure how much, if any, of your retirement income you can take a credit on. This is explained in "Figuring the Credit."

Test 1. Prior Earned Income.—You must have received over $600 of earned income during each of any 10 years before 1975. The years did not have to follow in order.

What is Earned Income.—This is wages, salaries, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income.

If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased spouse in figuring whether you meet this test, even if you had no earned income. You can also add your deceased spouse's earned income to yours to figure whether you qualify.

Test 2. Retirement Income.—You must have received retirement income during 1975.

What is Retirement Income.—(a) If you were under 65 on January 1, 1976, retirement income includes only the amount received during 1975 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal, State, etc. Government on disability and are under mandatory retirement age, no part of your disability annuity is retirement income. However, all payments received are considered earned income (line 2(b)) and reduce retirement income for credit computation (line 1). Once you reach mandatory retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1976, retirement income includes the amounts received during 1975 from pensions, annuities, interest, rents, dividends, proceeds of retirement bonds, and amounts received from individual retirement accounts and individual retirement annuities which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your spouse are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is $1,524 ($2,286 if you and your spouse are both 65 or older and are filing jointly, or $3,048 if you are filing jointly and both husband and wife show $1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1975 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 16c.

$457.20 (15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.

$342.90 (15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1).

$228.60 (15% of $1,524) for all others.

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

Line 2(a).—Show the following pensions and annuities received during 1975.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b).—Show earned income received during 1975 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1976, skip this line. (The meaning of earned income is given under test 1.)

Line 3.—Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero or less on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524**, Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had prior earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse, had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if you are 65 or older and your spouse is under 65, your spouse can consider half of the pension from a public retirement system as retirement income. But your spouse cannot consider half of the rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555**, Community Property and the Federal Income Tax.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on Form 1040, line 59.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of your car usage is for business, you can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item C—Employer Identification Number.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W–3 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1975 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold, Schedule C–1.—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your taxable year.

The inventories can be valued at:

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for such permission, and file it with the Commissioner within 180 days after the beginning of the taxable year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C–1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Line 6—Depreciation.—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade,

inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, **get Publication 534,** Tax Information on Depreciation.

Line 9—Repairs.—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

Line 14—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule C, line 15(a).

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500–K to report on Keogh plans.

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** *If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.*

Line 15(b)—Employee benefit program.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C–4—Expense Account Information.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

IMPORTANT NOTICE: If self-employed and Form 1040, line 15, is less than $8,000, it may be necessary for you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than $400. You may be eligible to claim the earned income credit. See page 8. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earnings base that are applicable at the time in which their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty) and Christian Science practitioners are subject to social security self-employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on Form 1040, line 59. (**Note:** *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule* SE.) You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get **Publication 517,** Social Security for Members of the Clergy and Religious Workers.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the U.S.—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may compute net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in computing net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The provision applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

Members of certain religious sects.—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 59.

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 U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on Schedule SE, line 5(d).

Self-employment income of certain individuals temporarily living outside the U.S.—U.S. citizens who are self-employed outside the U.S. and who retain their residence in the U.S. must compute their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion (provided by Code

section 911(a)(2)) for income tax purposes does not apply with respect to the social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Fee basis State or local government employees.—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement.

Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the sources listed below.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

Note.—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts on Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and the landlord does participate materially in the production or in the management of the production of one or more farm products on his or her land. Such income represents farm earnings and should be reported on Schedules F and SE.

Note.—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

Dividends and interest.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

Property gains and losses.—Gain or loss: (1) from the sale or exchange of a capital asset; (2) to which section 631 of the Internal Revenue Code applies; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

Net operating losses.—No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment. Such deductions should be included as a "minus" figure on Form 1040, line 35.

More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In such cases, use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

Joint Returns

For a joint return, show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total of profits or (losses) from all businesses on Form 1040, line 28 or 32, as appropriate. Then enter the combined self-employment tax on Form 1040, line 59.

Community Income

For the purpose of figuring net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's.

If you file separate returns, attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on such schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of such earnings from a partnership, including any guaranteed payments. No part of that share can be allocated to your spouse, even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (Report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

Note.—*If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the taxable year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.*

Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than $2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than $2,400, and your actual net earnings from farming were less than $1,600, you can report $1,600.

The optional method may be used for one year and not for the next. If it is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be effected by the taxpayer or someone qualified to act on the taxpayer's behalf if the taxpayer is incompetent or deceased.

For the optional method, you should figure your share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Computing Net Earnings From Nonfarm Self-Employment

If you are a regularly self-employed individual you may, if you meet certain conditions, use an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than $1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the nonfarm optional method precludes you from reporting less than your actual net earnings from nonfarm self-employment.

You may use the optional method of computing net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a

partnership. This requirement is met 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 trades or businesses (nonfarm and farm) in at least 2 years of the 3 consecutive years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order 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 elect to use both the nonfarm option and the farm option in computing net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than $1,600.

For the nonfarm optional method, you should figure your share of gross profits from a nonfarm partnership 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 such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, get Publication 533, Information on Self-Employment Tax free from your local IRS office.

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1975 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1975, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or get **Publication 225,** Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1975, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. **Note.**—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent. (See Rev. Rul. 75–11, 1975–2 IRB 5.)

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Include recoveries from insurance on growing crops. ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, Schedule F, line 21, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in **Part I,** line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1974. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1975.

Agricultural Program Payments

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuation are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Fertilizers, Lime, Chemicals, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct certain State and local taxes. (State income taxes are deductible only on Schedule A (Form 1040). See **Publication 225.)** Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvements or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See **Publication 225.**

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule F, line 48.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500–K to report on Keogh plans.

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** *If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.*

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. See **Publication 225.**

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Instructions for Form 4832,** Form 5006, and **Publication 534,** Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 59.

Additional Information Available.—You can get **Publication 225,** Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

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1975 Tax Tables

For persons with incomes under $15,000 who do not itemize deductions on Schedule A, Form 1040.

Caution: If you (child under 19 or student) can be claimed as a dependent on your parent's return and line 15 on your Form 1040 includes income other than earned income (interest, dividends, annuities, etc.) see page 7 of instructions for substitute standard deduction and definition of earned income.

The standard deduction and deduction for exemptions have been taken into account in figuring the tax shown in these Tables.

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married people filing separately. For married people filing separate returns, the Tables show the tax figured on the percentage standard deduction and on the low income allowance.

Married people filing separate returns: Choose either the low income allowance or percentage standard deduction to figure your tax. But if one uses the percentage standard deduction, both must use it. If you are married and living apart from your spouse, see page 5 of the instructions to see if you can be considered "unmarried" for purposes of using the Tax Tables.

To find your tax—

► Select the Tax Table that covers the total number of exemptions on line 7. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on line 15. Then read across to the column heading describing your filing status. Enter the tax you find there on line 16a.

► Be sure to use the figures in the Tax Table columns as follows—

If you checked the filing status box on	Find your tax under column
Line 1, Form 1040	A
Line 4, Form 1040	B
Line 2 or 5, Form 1040	C
Line 3, Form 1040	D

Table 1—Returns claiming ONE exemption (and not itemizing deductions)

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—			
		A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction			A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction			A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
0	900	0	0	0	0	2,025	2,050	0	0	47	139	3,350	3,400	149	144	255	326
900	925	0	0	0	2	2,050	2,075	0	0	51	142	3,400	3,450	157	152	263	334
925	950	0	0	0	5	2,075	2,100	0	0	54	146	3,450	3,500	165	160	272	342
950	975	0	0	0	8	2,100	2,125	0	0	58	149	3,500	3,550	173	168	280	350
975	1,000	0	0	0	11	2,125	2,150	0	0	61	152	3,550	3,600	181	176	289	358
1,000	1,025	0	0	0	14	2,150	2,175	0	0	65	156	3,600	3,650	189	184	297	366
1,025	1,050	0	0	0	17	2,175	2,200	0	0	68	159	3,650	3,700	197	192	306	374
1,050	1,075	0	0	0	20	2,200	2,225	0	0	72	162	3,700	3,750	205	200	315	382
1,075	1,100	0	0	0	23	2,225	2,250	0	0	76	166	3,750	3,800	213	208	324	390
1,100	1,125	0	0	0	26	2,250	2,275	0	0	79	169	3,800	3,850	221	216	334	398
1,125	1,150	0	0	0	29	2,275	2,300	0	0	83	172	3,850	3,900	229	224	343	406
1,150	1,175	0	0	0	32	2,300	2,325	0	0	87	176	3,900	3,950	238	232	353	414
1,175	1,200	0	0	0	35	2,325	2,350	0	0	91	179	3,950	4,000	246	240	362	422
1,200	1,225	0	0	0	38	2,350	2,375	2	2	94	183	4,000	4,050	255	248	372	430
1,225	1,250	0	0	0	41	2,375	2,400	5	5	98	186	4,050	4,100	263	256	381	438
1,250	1,275	0	0	0	43	2,400	2,425	9	9	102	189	4,100	4,150	272	264	391	446
1,275	1,300	0	0	0	46	2,425	2,450	12	12	106	193	4,150	4,200	280	272	400	454
1,300	1,325	0	0	0	49	2,450	2,475	16	16	109	196	4,200	4,250	289	280	410	462
1,325	1,350	0	0	0	52	2,475	2,500	19	19	113	199	4,250	4,300	297	288	419	470
1,350	1,375	0	0	0	55	2,500	2,525	23	23	117	203	4,300	4,350	306	296	429	478
1,375	1,400	0	0	0	58	2,525	2,550	26	26	121	206	4,350	4,400	315	305	438	486
1,400	1,425	0	0	0	61	2,550	2,575	30	30	124	209	4,400	4,450	324	314	448	494
1,425	1,450	0	0	0	64	2,575	2,600	33	33	128	213	4,450	4,500	334	323	457	502
1,450	1,475	0	0	0	67	2,600	2,625	37	37	132	216	4,500	4,550	343	332	467	510
1,475	1,500	0	0	0	70	2,625	2,650	40	40	136	219	4,550	4,600	353	341	476	518
1,500	1,525	0	0	0	73	2,650	2,675	44	44	139	223	4,600	4,650	362	350	486	526
1,525	1,550	0	0	0	76	2,675	2,700	47	47	143	226	4,650	4,700	372	359	495	534
1,550	1,575	0	0	0	79	2,700	2,725	51	51	147	230	4,700	4,750	381	368	505	542
1,575	1,600	0	0	0	83	2,725	2,750	54	54	151	233	4,750	4,800	391	377	514	550
1,600	1,625	0	0	0	86	2,750	2,775	58	58	155	237	4,800	4,850	400	386	524	558
1,625	1,650	0	0	0	89	2,775	2,800	61	61	159	241	4,850	4,900	410	395	533	566
1,650	1,675	0	0	0	92	2,800	2,825	65	65	163	244	4,900	4,950	419	404	543	574
1,675	1,700	0	0	0	95	2,825	2,850	68	68	167	248	4,950	5,000	429	413	552	582
1,700	1,725	0	0	2	98	2,850	2,875	72	72	171	251	5,000	5,050	438	422	562	589
1,725	1,750	0	0	5	101	2,875	2,900	76	75	175	255	5,050	5,100	448	431	571	597
1,750	1,775	0	0	9	105	2,900	2,925	79	79	179	258	5,100	5,150	457	440	581	605
1,775	1,800	0	0	12	108	2,925	2,950	83	82	183	262	5,150	5,200	467	449	590	613
1,800	1,825	0	0	16	111	2,950	2,975	87	86	187	266	5,200	5,250	476	458	600	621
1,825	1,850	0	0	19	114	2,975	3,000	91	89	191	269	5,250	5,300	486	467	609	629
1,850	1,875	0	0	23	117	3,000	3,050	96	95	197	274	5,300	5,350	495	476	619	637
1,875	1,900	0	0	26	120	3,050	3,100	104	102	205	282	5,350	5,400	505	485	628	645
1,900	1,925	0	0	30	123	3,100	3,150	111	109	213	289	5,400	5,450	514	494	638	653
1,925	1,950	0	0	33	127	3,150	3,200	119	116	221	296	5,450	5,500	524	503	647	661
1,950	1,975	0	0	37	130	3,200	3,250	126	123	229	303	5,500	5,550	533	512	657	669
1,975	2,000	0	0	40	133	3,250	3,300	134	130	238	310						
2,000	2,025	0	0	44	136	3,300	3,350	141	137	246	318						

Continued on next page

Table 1—Returns claiming ONE exemption (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—			
		A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction			A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction			A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— % Standard deduction
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
5,550	5,600	543	521	666	677	8,700	8,750	1,200	1,123	1,386	1,299	11,850	11,900	1,896	1,762	2,246	2,141
5,600	5,650	552	530	676	685	8,750	8,800	1,212	1,134	1,399	1,311	11,900	11,950	1,907	1,771	2,262	2,155
5,650	5,700	562	539	685	694	8,800	8,850	1,224	1,145	1,411	1,324	11,950	12,000	1,917	1,781	2,278	2,169
5,700	5,750	571	548	696	703	8,850	8,900	1,236	1,156	1,424	1,336	12,000	12,050	1,928	1,791	2,294	2,183
5,750	5,800	581	557	707	712	8,900	8,950	1,248	1,167	1,436	1,349	12,050	12,100	1,938	1,800	2,310	2,198
5,800	5,850	590	566	718	721	8,950	9,000	1,260	1,178	1,449	1,361	12,100	12,150	1,949	1,810	2,326	2,214
5,850	5,900	600	575	729	731	9,000	9,050	1,272	1,189	1,461	1,374	12,150	12,200	1,959	1,820	2,342	2,230
5,900	5,950	609	584	740	740	9,050	9,100	1,284	1,200	1,474	1,386	12,200	12,250	1,970	1,829	2,358	2,246
5,950	6,000	619	593	751	749	9,100	9,150	1,296	1,211	1,486	1,399	12,250	12,300	1,980	1,839	2,374	2,262
6,000	6,050	628	602	762	758	9,150	9,200	1,308	1,222	1,499	1,411	12,300	12,350	1,991	1,849	2,390	2,278
6,050	6,100	638	611	773	768	9,200	9,250	1,320	1,233	1,511	1,424	12,350	12,400	2,001	1,858	2,406	2,294
6,100	6,150	647	620	784	777	9,250	9,300	1,332	1,244	1,524	1,436	12,400	12,450	2,012	1,868	2,422	2,310
6,150	6,200	657	629	795	786	9,300	9,350	1,344	1,255	1,536	1,449	12,450	12,500	2,022	1,878	2,438	2,326
6,200	6,250	666	638	806	795	9,350	9,400	1,356	1,266	1,549	1,461	12,500	12,550	2,033	1,887	2,454	2,342
6,250	6,300	676	647	817	805	9,400	9,450	1,368	1,277	1,561	1,474	12,550	12,600	2,043	1,897	2,470	2,358
6,300	6,350	685	656	828	814	9,450	9,500	1,380	1,288	1,574	1,486	12,600	12,650	2,054	1,907	2,486	2,374
6,350	6,400	695	665	839	823	9,500	9,550	1,392	1,299	1,586	1,499	12,650	12,700	2,064	1,916	2,502	2,390
6,400	6,450	708	674	850	832	9,550	9,600	1,404	1,310	1,599	1,511	12,700	12,750	2,075	1,926	2,518	2,406
6,450	6,500	716	684	861	842	9,600	9,650	1,416	1,321	1,611	1,524	12,750	12,800	2,085	1,936	2,534	2,422
6,500	6,550	727	693	872	851	9,650	9,700	1,428	1,332	1,624	1,536	12,800	12,850	2,096	1,946	2,550	2,438
6,550	6,600	737	703	883	860	9,700	9,750	1,440	1,343	1,637	1,549	12,850	12,900	2,108	1,956	2,566	2,454
6,600	6,650	748	712	894	869	9,750	9,800	1,452	1,354	1,651	1,561	12,900	12,950	2,119	1,967	2,582	2,470
6,650	6,700	758	722	905	879	9,800	9,850	1,464	1,365	1,665	1,574	12,950	13,000	2,130	1,977	2,598	2,486
6,700	6,750	769	731	916	888	9,850	9,900	1,476	1,376	1,679	1,586	13,000	13,050	2,142	1,988	2,614	2,502
6,750	6,800	779	741	927	897	9,900	9,950	1,488	1,387	1,693	1,599	13,050	13,100	2,153	1,998	2,630	2,518
6,800	6,850	790	750	938	906	9,950	10,000	1,500	1,398	1,707	1,611	13,100	13,150	2,164	2,009	2,646	2,534
6,850	6,900	800	760	949	916	10,000	10,050	1,511	1,408	1,721	1,624	13,150	13,200	2,176	2,019	2,662	2,550
6,900	6,950	811	769	960	925	10,050	10,100	1,521	1,417	1,735	1,637	13,200	13,250	2,187	2,030	2,678	2,566
6,950	7,000	821	779	971	934	10,100	10,150	1,531	1,426	1,749	1,651	13,250	13,300	2,198	2,040	2,694	2,582
7,000	7,050	832	788	982	943	10,150	10,200	1,541	1,435	1,763	1,665	13,300	13,350	2,210	2,051	2,710	2,598
7,050	7,100	842	798	993	952	10,200	10,250	1,551	1,445	1,777	1,679	13,350	13,400	2,221	2,061	2,726	2,614
7,100	7,150	853	807	1,004	962	10,250	10,300	1,561	1,454	1,791	1,693	13,400	13,450	2,232	2,072	2,742	2,630
7,150	7,200	863	817	1,015	971	10,300	10,350	1,572	1,463	1,805	1,707	13,450	13,500	2,244	2,082	2,758	2,646
7,200	7,250	874	826	1,026	980	10,350	10,400	1,582	1,472	1,819	1,721	13,500	13,550	2,255	2,093	2,774	2,662
7,250	7,300	884	836	1,037	989	10,400	10,450	1,592	1,482	1,833	1,735	13,550	13,600	2,266	2,103	2,790	2,678
7,300	7,350	895	845	1,048	999	10,450	10,500	1,602	1,491	1,847	1,749	13,600	13,650	2,278	2,114	2,806	2,694
7,350	7,400	905	855	1,059	1,008	10,500	10,550	1,613	1,501	1,861	1,763	13,650	13,700	2,289	2,124	2,822	2,710
7,400	7,450	916	864	1,070	1,017	10,550	10,600	1,623	1,511	1,875	1,777	13,700	13,750	2,300	2,135	2,839	2,726
7,450	7,500	926	874	1,081	1,026	10,600	10,650	1,634	1,520	1,889	1,791	13,750	13,800	2,312	2,145	2,857	2,742
7,500	7,550	937	883	1,092	1,036	10,650	10,700	1,644	1,530	1,903	1,805	13,800	13,850	2,323	2,156	2,875	2,758
7,550	7,600	947	893	1,103	1,045	10,700	10,750	1,655	1,540	1,917	1,819	13,850	13,900	2,334	2,166	2,893	2,774
7,600	7,650	958	902	1,114	1,054	10,750	10,800	1,665	1,549	1,931	1,833	13,900	13,950	2,346	2,177	2,911	2,790
7,650	7,700	968	912	1,125	1,063	10,800	10,850	1,676	1,559	1,945	1,847	13,950	14,000	2,357	2,187	2,929	2,806
7,700	7,750	979	921	1,136	1,073	10,850	10,900	1,686	1,569	1,959	1,861	14,000	14,050	2,368	2,198	2,947	2,822
7,750	7,800	989	931	1,149	1,082	10,900	10,950	1,697	1,578	1,973	1,875	14,050	14,100	2,380	2,208	2,965	2,839
7,800	7,850	1,000	940	1,161	1,091	10,950	11,000	1,707	1,588	1,987	1,889	14,100	14,150	2,391	2,219	2,983	2,857
7,850	7,900	1,010	950	1,174	1,100	11,000	11,050	1,718	1,598	2,001	1,903	14,150	14,200	2,402	2,229	3,001	2,875
7,900	7,950	1,021	959	1,186	1,110	11,050	11,100	1,728	1,607	2,015	1,917	14,200	14,250	2,414	2,240	3,019	2,893
7,950	8,000	1,031	969	1,199	1,119	11,100	11,150	1,739	1,617	2,029	1,931	14,250	14,300	2,425	2,250	3,037	2,911
8,000	8,050	1,042	978	1,211	1,128	11,150	11,200	1,749	1,627	2,043	1,945	14,300	14,350	2,436	2,261	3,055	2,929
8,050	8,100	1,052	988	1,224	1,138	11,200	11,250	1,760	1,636	2,057	1,959	14,350	14,400	2,448	2,271	3,073	2,947
8,100	8,150	1,063	997	1,236	1,149	11,250	11,300	1,770	1,646	2,071	1,973	14,400	14,450	2,461	2,284	3,091	2,965
8,150	8,200	1,073	1,007	1,249	1,161	11,300	11,350	1,781	1,655	2,085	1,987	14,450	14,500	2,475	2,296	3,109	2,983
8,200	8,250	1,084	1,016	1,261	1,174	11,350	11,400	1,791	1,665	2,099	2,001	14,500	14,550	2,488	2,309	3,127	3,001
8,250	8,300	1,094	1,026	1,274	1,186	11,400	11,450	1,802	1,675	2,113	2,015	14,550	14,600	2,502	2,321	3,145	3,019
8,300	8,350	1,105	1,035	1,286	1,199	11,450	11,500	1,812	1,684	2,127	2,029	14,600	14,650	2,515	2,334	3,163	3,037
8,350	8,400	1,116	1,046	1,299	1,211	11,500	11,550	1,823	1,694	2,141	2,043	14,650	14,700	2,529	2,346	3,181	3,055
8,400	8,450	1,128	1,057	1,311	1,224	11,550	11,600	1,833	1,704	2,155	2,057	14,700	14,750	2,542	2,359	3,199	3,073
8,450	8,500	1,140	1,068	1,324	1,236	11,600	11,650	1,844	1,713	2,169	2,071	14,750	14,800	2,556	2,371	3,217	3,091
8,500	8,550	1,152	1,079	1,336	1,249	11,650	11,700	1,854	1,723	2,183	2,085	14,800	14,850	2,569	2,384	3,235	3,109
8,550	8,600	1,164	1,090	1,349	1,261	11,700	11,750	1,865	1,733	2,198	2,099	14,850	14,900	2,583	2,396	3,253	3,127
8,600	8,650	1,176	1,101	1,361	1,274	11,750	11,800	1,875	1,742	2,214	2,113	14,900	14,950	2,596	2,409	3,271	3,145
8,650	8,700	1,188	1,112	1,374	1,286	11,800	11,850	1,886	1,752	2,230	2,127	14,950	15,000	2,610	2,421	3,289	3,163

Table 2—Returns claiming TWO exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	*Standard deduction
		Your tax is—				
0	1,800	0	0	0	0	0
1,800	1,825	0	0	0	0	3
1,825	1,850	0	0	0	0	6
1,850	1,875	0	0	0	0	9
1,875	1,900	0	0	0	0	12
1,900	1,925	0	0	0	0	15
1,925	1,950	0	0	0	0	18
1,950	1,975	0	0	0	0	21
1,975	2,000	0	0	0	0	24
2,000	2,025	0	0	0	0	27
2,025	2,050	0	0	0	0	30
2,050	2,075	0	0	0	0	33
2,075	2,100	0	0	0	0	35
2,100	2,125	0	0	0	0	38
2,125	2,150	0	0	0	0	41
2,150	2,175	0	0	0	0	44
2,175	2,200	0	0	0	0	47
2,200	2,225	0	0	0	0	50
2,225	2,250	0	0	0	0	53
2,250	2,275	0	0	0	0	56
2,275	2,300	0	0	0	0	59
2,300	2,325	0	0	0	0	62
2,325	2,350	0	0	0	0	65
2,350	2,375	0	0	0	0	68
2,375	2,400	0	0	0	0	71
2,400	2,425	0	0	0	0	74
2,425	2,450	0	0	0	0	77
2,450	2,475	0	0	0	2	80
2,475	2,500	0	0	0	5	83
2,500	2,525	0	0	0	9	87
2,525	2,550	0	0	0	12	90
2,550	2,575	0	0	0	16	93
2,575	2,600	0	0	0	19	96
2,600	2,625	0	0	0	23	99
2,625	2,650	0	0	0	26	102
2,650	2,675	0	0	0	30	105
2,675	2,700	0	0	0	33	109
2,700	2,725	0	0	0	37	112
2,725	2,750	0	0	0	40	115
2,750	2,775	0	0	0	44	118
2,775	2,800	0	0	0	47	121
2,800	2,825	0	0	0	51	124
2,825	2,850	0	0	0	54	128
2,850	2,875	0	0	0	58	131
2,875	2,900	0	0	0	61	134
2,900	2,925	0	0	0	65	137
2,925	2,950	0	0	0	68	140
2,950	2,975	0	0	0	72	143
2,975	3,000	0	0	0	76	147
3,000	3,050	0	0	0	81	152
3,050	3,100	0	0	0	89	158
3,100	3,150	4	4	0	96	165
3,150	3,200	11	11	0	104	172
3,200	3,250	18	18	0	111	178
3,250	3,300	25	25	0	119	185
3,300	3,350	32	32	0	126	192
3,350	3,400	39	39	0	134	199
3,400	3,450	46	46	4	141	205
3,450	3,500	53	53	11	149	212
3,500	3,550	60	60	18	157	219
3,550	3,600	67	67	25	165	226
3,600	3,650	74	74	32	173	233
3,650	3,700	81	81	39	181	240
3,700	3,750	89	88	46	189	247
3,750	3,800	96	95	53	197	254
3,800	3,850	104	102	60	205	261
3,850	3,900	111	109	67	213	268
3,900	3,950	119	116	74	221	275
3,950	4,000	126	123	81	229	283
4,000	4,050	134	130	88	238	290
4,050	4,100	141	137	95	246	297
4,100	4,150	149	144	102	255	304
4,150	4,200	157	152	109	263	311
4,200	4,250	165	160	116	272	319
4,250	4,300	173	168	123	280	327
4,300	4,350	181	176	130	289	335
4,350	4,400	189	184	137	297	343
4,400	4,450	197	192	144	306	351
4,450	4,500	205	200	151	315	359
4,500	4,550	213	208	159	324	367
4,550	4,600	221	216	166	334	375
4,600	4,650	229	224	174	343	383
4,650	4,700	238	232	181	353	391
4,700	4,750	246	240	189	362	399
4,750	4,800	255	248	196	372	407
4,800	4,850	263	256	204	381	415
4,850	4,900	272	264	211	391	423
4,900	4,950	280	272	219	400	431
4,950	5,000	289	280	226	410	439
5,000	5,050	297	288	234	419	447
5,050	5,100	306	296	241	429	455
5,100	5,150	315	305	249	438	463
5,150	5,200	324	314	256	448	471
5,200	5,250	334	323	264	457	479
5,250	5,300	343	332	271	467	487
5,300	5,350	353	341	279	476	495
5,350	5,400	362	350	286	486	503
5,400	5,450	372	359	294	495	511
5,450	5,500	381	368	302	505	519
5,500	5,550	391	377	310	514	527
5,550	5,600	400	386	318	524	535
5,600	5,650	410	395	326	533	543
5,650	5,700	419	404	334	543	551
5,700	5,750	429	413	342	552	559
5,750	5,800	438	422	350	562	567
5,800	5,850	448	431	358	571	575
5,850	5,900	457	440	366	581	583
5,900	5,950	467	449	374	590	591
5,950	6,000	476	458	382	600	599
6,000	6,050	486	467	390	609	607
6,050	6,100	495	476	398	619	615
6,100	6,150	505	485	406	628	623
6,150	6,200	514	494	414	638	631
6,200	6,250	524	503	422	647	639
6,250	6,300	533	512	430	657	646
6,300	6,350	543	521	438	666	654
6,350	6,400	552	530	446	676	662
6,400	6,450	562	539	454	685	670
6,450	6,500	571	548	463	696	678
6,500	6,550	581	557	471	707	686
6,550	6,600	590	566	480	718	695
6,600	6,650	600	575	488	729	704
6,650	6,700	609	584	497	740	714
6,700	6,750	619	593	505	751	723
6,750	6,800	628	602	514	762	732
6,800	6,850	638	611	522	773	741
6,850	6,900	647	620	531	784	751
6,900	6,950	657	629	539	795	760
6,950	7,000	666	638	548	806	769
7,000	7,050	676	647	556	817	778
7,050	7,100	685	656	565	828	787
7,100	7,150	695	665	573	839	797
7,150	7,200	706	674	582	850	806
7,200	7,250	716	684	590	861	815
7,250	7,300	727	693	599	872	824
7,300	7,350	737	703	607	883	834
7,350	7,400	748	712	616	894	843
7,400	7,450	758	722	625	905	852
7,450	7,500	769	731	634	916	861
7,500	7,550	779	741	644	927	871
7,550	7,600	790	750	653	938	880
7,600	7,650	800	760	663	949	889
7,650	7,700	811	769	672	960	898
7,700	7,750	821	779	682	971	908
7,750	7,800	832	788	691	982	917
7,800	7,850	842	798	701	993	926
7,850	7,900	853	807	710	1,004	935
7,900	7,950	863	817	720	1,015	945
7,950	8,000	874	826	729	1,026	954
8,000	8,050	884	836	739	1,037	963
8,050	8,100	895	845	748	1,048	972
8,100	8,150	905	855	758	1,059	982
8,150	8,200	916	864	767	1,070	993
8,200	8,250	926	874	777	1,081	1,004
8,250	8,300	937	883	786	1,092	1,015
8,300	8,350	947	893	796	1,103	1,026
8,350	8,400	958	902	805	1,114	1,037
8,400	8,450	968	912	815	1,125	1,048
8,450	8,500	979	921	824	1,136	1,059
8,500	8,550	989	931	834	1,149	1,070
8,550	8,600	1,000	940	843	1,161	1,081
8,600	8,650	1,010	950	853	1,174	1,092
8,650	8,700	1,021	959	862	1,186	1,103
8,700	8,750	1,031	969	872	1,199	1,114
8,750	8,800	1,042	978	881	1,211	1,125
8,800	8,850	1,052	988	891	1,224	1,136
8,850	8,900	1,063	997	900	1,236	1,149
8,900	8,950	1,073	1,007	910	1,249	1,161
8,950	9,000	1,084	1,016	919	1,261	1,174
9,000	9,050	1,094	1,026	929	1,274	1,186
9,050	9,100	1,105	1,035	938	1,286	1,199
9,100	9,150	1,116	1,046	948	1,299	1,211
9,150	9,200	1,128	1,057	957	1,311	1,224
9,200	9,250	1,140	1,068	967	1,324	1,236
9,250	9,300	1,152	1,079	976	1,336	1,249
9,300	9,350	1,164	1,090	986	1,349	1,261
9,350	9,400	1,176	1,101	995	1,361	1,274
9,400	9,450	1,188	1,112	1,005	1,374	1,286
9,450	9,500	1,200	1,123	1,014	1,386	1,299
9,500	9,550	1,212	1,134	1,024	1,399	1,311
9,550	9,600	1,224	1,145	1,033	1,411	1,324
9,600	9,650	1,236	1,156	1,043	1,424	1,336
9,650	9,700	1,248	1,167	1,052	1,436	1,349
9,700	9,750	1,260	1,178	1,062	1,449	1,361
9,750	9,800	1,272	1,189	1,071	1,461	1,374
9,800	9,850	1,284	1,200	1,081	1,474	1,386
9,850	9,900	1,296	1,211	1,090	1,486	1,399
9,900	9,950	1,308	1,222	1,100	1,499	1,411
9,950	10,000	1,320	1,233	1,109	1,511	1,424
10,000	10,050	1,331	1,243	1,119	1,524	1,436
10,050	10,100	1,341	1,252	1,128	1,536	1,449
10,100	10,150	1,351	1,261	1,138	1,549	1,461
10,150	10,200	1,361	1,270	1,147	1,561	1,474
10,200	10,250	1,371	1,280	1,157	1,574	1,486
10,250	10,300	1,381	1,289	1,166	1,586	1,499
10,300	10,350	1,392	1,298	1,176	1,599	1,511
10,350	10,400	1,402	1,307	1,185	1,611	1,524
10,400	10,450	1,412	1,317	1,195	1,624	1,536
10,450	10,500	1,422	1,326	1,204	1,637	1,549
10,500	10,550	1,432	1,335	1,214	1,651	1,561
10,550	10,600	1,442	1,344	1,223	1,665	1,574
10,600	10,650	1,452	1,354	1,233	1,679	1,586
10,650	10,700	1,462	1,363	1,242	1,693	1,599
10,700	10,750	1,472	1,372	1,252	1,707	1,611
10,750	10,800	1,482	1,381	1,261	1,721	1,624
10,800	10,850	1,492	1,390	1,271	1,735	1,637
10,850	10,900	1,502	1,400	1,280	1,749	1,651
10,900	10,950	1,512	1,409	1,290	1,763	1,665
10,950	11,000	1,523	1,418	1,299	1,777	1,679
11,000	11,050	1,533	1,427	1,309	1,791	1,693
11,050	11,100	1,543	1,437	1,318	1,805	1,707
11,100	11,150	1,553	1,446	1,328	1,819	1,721
11,150	11,200	1,563	1,455	1,337	1,833	1,735
11,200	11,250	1,573	1,464	1,347	1,847	1,749
11,250	11,300	1,583	1,474	1,356	1,861	1,763
11,300	11,350	1,593	1,483	1,366	1,875	1,777
11,350	11,400	1,604	1,493	1,375	1,889	1,791
11,400	11,450	1,614	1,502	1,386	1,903	1,805
11,450	11,500	1,625	1,512	1,397	1,917	1,819
11,500	11,550	1,635	1,522	1,408	1,931	1,833
11,550	11,600	1,646	1,531	1,419	1,945	1,847
11,600	11,650	1,656	1,541	1,430	1,959	1,861
11,650	11,700	1,667	1,551	1,441	1,973	1,875
11,700	11,750	1,677	1,560	1,452	1,987	1,889
11,750	11,800	1,688	1,570	1,463	2,001	1,903
11,800	11,850	1,698	1,580	1,474	2,015	1,917
11,850	11,900	1,709	1,589	1,485	2,029	1,931
11,900	11,950	1,719	1,599	1,494	2,043	1,945
11,950	12,000	1,730	1,609	1,503	2,057	1,959

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 2—Returns claiming TWO exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	*Standard deduction
		Your tax is—				
12,000	12,050	1,740	1,618	1,512	2,071	1,973
12,050	12,100	1,751	1,628	1,521	2,085	1,987
12,100	12,150	1,761	1,638	1,531	2,099	2,001
12,150	12,200	1,772	1,647	1,540	2,113	2,015
12,200	12,250	1,782	1,657	1,549	2,127	2,029
12,250	12,300	1,793	1,667	1,558	2,141	2,043
12,300	12,350	1,803	1,676	1,568	2,155	2,057
12,350	12,400	1,814	1,686	1,577	2,169	2,071
12,400	12,450	1,824	1,696	1,586	2,183	2,085
12,450	12,500	1,835	1,705	1,595	2,198	2,099
12,500	12,550	1,845	1,715	1,605	2,214	2,113
12,550	12,600	1,856	1,724	1,614	2,230	2,127
12,600	12,650	1,866	1,734	1,623	2,246	2,141
12,650	12,700	1,877	1,744	1,632	2,262	2,155
12,700	12,750	1,887	1,753	1,642	2,278	2,169
12,750	12,800	1,898	1,763	1,651	2,294	2,183
12,800	12,850	1,908	1,773	1,660	2,310	2,198
12,850	12,900	1,919	1,782	1,669	2,326	2,214
12,900	12,950	1,929	1,792	1,679	2,342	2,230
12,950	13,000	1,940	1,802	1,688	2,358	2,246
13,000	13,050	1,950	1,811	1,697	2,374	2,262
13,050	13,100	1,961	1,821	1,706	2,390	2,278
13,100	13,150	1,971	1,831	1,716	2,406	2,294
13,150	13,200	1,982	1,840	1,725	2,422	2,310
13,200	13,250	1,992	1,850	1,734	2,438	2,326
13,250	13,300	2,003	1,860	1,743	2,454	2,342
13,300	13,350	2,013	1,869	1,752	2,470	2,358
13,350	13,400	2,024	1,879	1,762	2,486	2,374
13,400	13,450	2,034	1,889	1,771	2,502	2,390
13,450	13,500	2,045	1,898	1,780	2,518	2,406
13,500	13,550	2,055	1,908	1,789	2,534	2,422
13,550	13,600	2,066	1,918	1,799	2,550	2,438
13,600	13,650	2,076	1,927	1,808	2,566	2,454
13,650	13,700	2,087	1,937	1,817	2,582	2,470
13,700	13,750	2,098	1,947	1,826	2,598	2,486
13,750	13,800	2,109	1,958	1,836	2,614	2,502
13,800	13,850	2,121	1,968	1,845	2,630	2,518
13,850	13,900	2,132	1,979	1,854	2,646	2,534
13,900	13,950	2,143	1,989	1,863	2,662	2,550
13,950	14,000	2,155	2,000	1,873	2,678	2,566
14,000	14,050	2,166	2,010	1,882	2,694	2,582
14,050	14,100	2,177	2,021	1,891	2,710	2,598
14,100	14,150	2,189	2,031	1,900	2,726	2,614
14,150	14,200	2,200	2,042	1,910	2,742	2,630
14,200	14,250	2,211	2,052	1,919	2,758	2,646
14,250	14,300	2,223	2,063	1,928	2,774	2,662
14,300	14,350	2,234	2,073	1,937	2,790	2,678
14,350	14,400	2,245	2,084	1,947	2,806	2,694
14,400	14,450	2,259	2,096	1,956	2,822	2,710
14,450	14,500	2,272	2,109	1,965	2,839	2,726
14,500	14,550	2,286	2,121	1,974	2,857	2,742
14,550	14,600	2,299	2,134	1,983	2,875	2,758
14,600	14,650	2,313	2,146	1,993	2,893	2,774
14,650	14,700	2,326	2,159	2,002	2,911	2,790
14,700	14,750	2,340	2,171	2,011	2,929	2,806
14,750	14,800	2,353	2,184	2,020	2,947	2,822
14,800	14,850	2,367	2,196	2,030	2,965	2,839
14,850	14,900	2,380	2,209	2,039	2,983	2,857
14,900	14,950	2,394	2,221	2,048	3,001	2,875
14,950	15,000	2,407	2,234	2,057	3,019	2,893

Table 3—Returns claiming THREE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	*Standard deduction
		Your tax is—				
0	2,675	0	0	0	0	0
2,675	2,700	0	0	0	0	1
2,700	2,725	0	0	0	0	4
2,725	2,750	0	0	0	0	7
2,750	2,775	0	0	0	0	10
2,775	2,800	0	0	0	0	13
2,800	2,825	0	0	0	0	16
2,825	2,850	0	0	0	0	19
2,850	2,875	0	0	0	0	22
2,875	2,900	0	0	0	0	25
2,900	2,925	0	0	0	0	28
2,925	2,950	0	0	0	0	30
2,950	2,975	0	0	0	0	33
2,975	3,000	0	0	0	0	36
3,000	3,050	0	0	0	0	41
3,050	3,100	0	0	0	0	47
3,100	3,150	0	0	0	0	53
3,150	3,200	0	0	0	0	58
3,200	3,250	0	0	0	4	64
3,250	3,300	0	0	0	11	70
3,300	3,350	0	0	0	18	76
3,350	3,400	0	0	0	25	83
3,400	3,450	0	0	0	32	89
3,450	3,500	0	0	0	39	95
3,500	3,550	0	0	0	46	102
3,550	3,600	0	0	0	53	108
3,600	3,650	0	0	0	60	114
3,650	3,700	0	0	0	67	121
3,700	3,750	0	0	0	74	127
3,750	3,800	0	0	0	81	133
3,800	3,850	0	0	0	89	139
3,850	3,900	4	4	0	96	146
3,900	3,950	11	11	0	104	153
3,950	4,000	18	18	0	111	159
4,000	4,050	25	25	0	119	166
4,050	4,100	32	32	0	126	173
4,100	4,150	39	39	0	134	179
4,150	4,200	46	46	4	141	186
4,200	4,250	53	53	11	149	193
4,250	4,300	60	60	18	157	200
4,300	4,350	67	67	25	165	206
4,350	4,400	74	74	32	173	213
4,400	4,450	81	81	39	181	220
4,450	4,500	89	88	46	189	227
4,500	4,550	96	95	53	197	234
4,550	4,600	104	102	60	205	241
4,600	4,650	111	109	67	213	248
4,650	4,700	119	116	74	221	255
4,700	4,750	126	123	81	229	262
4,750	4,800	134	130	88	238	269
4,800	4,850	141	137	95	246	277
4,850	4,900	149	144	102	255	284
4,900	4,950	157	152	109	263	291
4,950	5,000	165	160	116	272	298
5,000	5,050	173	168	123	280	305
5,050	5,100	181	176	130	289	312
5,100	5,150	189	184	137	297	320
5,150	5,200	197	192	144	306	328
5,200	5,250	205	200	151	315	336
5,250	5,300	213	208	159	324	344
5,300	5,350	221	216	166	334	352
5,350	5,400	229	224	174	343	360
5,400	5,450	238	232	181	353	368
5,450	5,500	246	240	189	362	376
5,500	5,550	255	248	196	372	384
5,550	5,600	263	256	204	381	392
5,600	5,650	272	264	211	391	400
5,650	5,700	280	272	219	400	408
5,700	5,750	289	280	226	410	416
5,750	5,800	297	288	234	419	424
5,800	5,850	306	296	241	429	432
5,850	5,900	315	305	249	438	440
5,900	5,950	324	314	256	448	448
5,950	6,000	334	323	264	457	456
6,000	6,050	343	332	271	467	464
6,050	6,100	353	341	279	476	472
6,100	6,150	362	350	286	486	480
6,150	6,200	372	359	294	495	488
6,200	6,250	381	368	302	505	496
6,250	6,300	391	377	310	514	504
6,300	6,350	400	386	318	524	512
6,350	6,400	410	395	326	533	520
6,400	6,450	419	404	334	543	528
6,450	6,500	429	413	342	552	536
6,500	6,550	438	422	350	562	544
6,550	6,600	448	431	358	571	552
6,600	6,650	457	440	366	581	560
6,650	6,700	467	449	374	590	568
6,700	6,750	476	458	382	600	576
6,750	6,800	486	467	390	609	584
6,800	6,850	495	476	398	619	592
6,850	6,900	505	485	406	628	600
6,900	6,950	514	494	414	638	608
6,950	7,000	524	503	422	647	616
7,000	7,050	533	512	430	657	624
7,050	7,100	543	521	438	666	632
7,100	7,150	552	530	446	676	640
7,150	7,200	562	539	454	685	648
7,200	7,250	571	548	463	696	656
7,250	7,300	581	557	471	707	664
7,300	7,350	590	566	480	718	672
7,350	7,400	600	575	488	729	680
7,400	7,450	609	584	497	740	688
7,450	7,500	619	593	505	751	696
7,500	7,550	628	602	514	762	706
7,550	7,600	638	611	522	773	715
7,600	7,650	647	620	531	784	724
7,650	7,700	657	629	539	795	733
7,700	7,750	666	638	548	806	743
7,750	7,800	676	647	556	817	752
7,800	7,850	685	656	565	828	761
7,850	7,900	695	665	573	839	770
7,900	7,950	706	674	582	850	780
7,950	8,000	716	684	590	861	789
8,000	8,050	727	693	599	872	798
8,050	8,100	737	703	607	883	807
8,100	8,150	748	712	616	894	817
8,150	8,200	758	722	625	905	828
8,200	8,250	769	731	634	916	839
8,250	8,300	779	741	644	927	850
8,300	8,350	790	750	653	938	861
8,350	8,400	800	760	663	949	872
8,400	8,450	811	769	672	960	883
8,450	8,500	821	779	682	971	894
8,500	8,550	832	788	691	982	905
8,550	8,600	842	798	701	993	916
8,600	8,650	853	807	710	1,004

Table 3—Returns claiming THREE exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
10,450	10,500	1,242	1,161	1,062	1,449	1,361
10,500	10,550	1,252	1,170	1,071	1,461	1,374
10,550	10,600	1,262	1,179	1,081	1,474	1,386
10,600	10,650	1,272	1,189	1,090	1,486	1,399
10,650	10,700	1,282	1,198	1,100	1,499	1,411
10,700	10,750	1,292	1,207	1,109	1,511	1,424
10,750	10,800	1,302	1,216	1,119	1,524	1,436
10,800	10,850	1,312	1,225	1,128	1,536	1,449
10,850	10,900	1,322	1,235	1,138	1,549	1,461
10,900	10,950	1,332	1,244	1,147	1,561	1,474
10,950	11,000	1,343	1,253	1,157	1,574	1,486
11,000	11,050	1,353	1,262	1,168	1,586	1,499
11,050	11,100	1,363	1,272	1,178	1,599	1,511
11,100	11,150	1,373	1,281	1,185	1,611	1,524
11,150	11,200	1,383	1,290	1,195	1,624	1,536
11,200	11,250	1,393	1,299	1,204	1,637	1,549
11,250	11,300	1,403	1,309	1,214	1,651	1,561
11,300	11,350	1,413	1,318	1,223	1,665	1,574
11,350	11,400	1,423	1,327	1,233	1,679	1,586
11,400	11,450	1,433	1,336	1,242	1,693	1,599
11,450	11,500	1,443	1,346	1,252	1,707	1,611
11,500	11,550	1,453	1,355	1,261	1,721	1,624
11,550	11,600	1,464	1,364	1,271	1,735	1,637
11,600	11,650	1,474	1,373	1,280	1,749	1,651
11,650	11,700	1,484	1,383	1,290	1,763	1,665
11,700	11,750	1,494	1,392	1,299	1,777	1,679
11,750	11,800	1,504	1,401	1,309	1,791	1,693
11,800	11,850	1,514	1,410	1,318	1,805	1,707
11,850	11,900	1,524	1,420	1,328	1,819	1,721
11,900	11,950	1,534	1,429	1,336	1,833	1,735
11,950	12,000	1,544	1,438	1,344	1,847	1,749
12,000	12,050	1,554	1,447	1,352	1,861	1,763
12,050	12,100	1,564	1,456	1,360	1,875	1,777
12,100	12,150	1,574	1,466	1,368	1,889	1,791
12,150	12,200	1,584	1,475	1,376	1,903	1,805
12,200	12,250	1,595	1,484	1,384	1,917	1,819
12,250	12,300	1,605	1,494	1,393	1,931	1,833
12,300	12,350	1,616	1,504	1,403	1,945	1,847
12,350	12,400	1,626	1,513	1,412	1,959	1,861
12,400	12,450	1,637	1,523	1,421	1,973	1,875
12,450	12,500	1,647	1,533	1,430	1,987	1,889
12,500	12,550	1,658	1,542	1,440	2,001	1,903
12,550	12,600	1,668	1,552	1,449	2,015	1,917
12,600	12,650	1,679	1,562	1,458	2,029	1,931
12,650	12,700	1,689	1,571	1,467	2,043	1,945
12,700	12,750	1,700	1,581	1,477	2,057	1,959
12,750	12,800	1,710	1,591	1,486	2,071	1,973
12,800	12,850	1,721	1,600	1,495	2,085	1,987
12,850	12,900	1,731	1,610	1,504	2,099	2,001
12,900	12,950	1,742	1,620	1,514	2,113	2,015
12,950	13,000	1,752	1,629	1,523	2,127	2,029
13,000	13,050	1,763	1,639	1,532	2,141	2,043
13,050	13,100	1,773	1,649	1,541	2,155	2,057
13,100	13,150	1,784	1,658	1,551	2,169	2,071
13,150	13,200	1,794	1,668	1,560	2,183	2,085
13,200	13,250	1,805	1,678	1,569	2,198	2,099
13,250	13,300	1,815	1,687	1,578	2,214	2,113
13,300	13,350	1,826	1,697	1,587	2,230	2,127
13,350	13,400	1,836	1,707	1,597	2,246	2,141
13,400	13,450	1,847	1,716	1,606	2,262	2,155
13,450	13,500	1,857	1,726	1,615	2,278	2,169
13,500	13,550	1,868	1,736	1,624	2,294	2,183
13,550	13,600	1,878	1,745	1,634	2,310	2,198
13,600	13,650	1,889	1,755	1,643	2,326	2,214
13,650	13,700	1,899	1,765	1,652	2,342	2,230
13,700	13,750	1,910	1,774	1,661	2,358	2,246
13,750	13,800	1,920	1,784	1,671	2,374	2,262
13,800	13,850	1,931	1,793	1,680	2,390	2,278
13,850	13,900	1,941	1,803	1,689	2,406	2,294
13,900	13,950	1,952	1,813	1,698	2,422	2,310
13,950	14,000	1,962	1,822	1,708	2,438	2,326
14,000	14,050	1,973	1,832	1,717	2,454	2,342
14,050	14,100	1,983	1,842	1,726	2,470	2,358
14,100	14,150	1,994	1,851	1,735	2,486	2,374
14,150	14,200	2,004	1,861	1,745	2,502	2,390
14,200	14,250	2,015	1,871	1,754	2,518	2,406
14,250	14,300	2,025	1,880	1,763	2,534	2,422
14,300	14,350	2,036	1,890	1,772	2,550	2,438
14,350	14,400	2,046	1,900	1,782	2,566	2,454
14,400	14,450	2,059	1,911	1,791	2,582	2,470
14,450	14,500	2,071	1,923	1,800	2,598	2,486
14,500	14,550	2,084	1,934	1,809	2,614	2,502
14,550	14,600	2,097	1,946	1,818	2,630	2,518
14,600	14,650	2,110	1,959	1,828	2,646	2,534
14,650	14,700	2,124	1,971	1,837	2,662	2,550
14,700	14,750	2,137	1,984	1,846	2,678	2,566
14,750	14,800	2,151	1,996	1,855	2,694	2,582
14,800	14,850	2,164	2,009	1,865	2,710	2,598
14,850	14,900	2,178	2,021	1,874	2,726	2,614
14,900	14,950	2,191	2,034	1,883	2,742	2,630
14,950	15,000	2,205	2,046	1,892	2,758	2,646

Table 4—Returns claiming FOUR exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
0	3,800	0	0	0	0	0
3,800	3,850	0	0	0	0	6
3,850	3,700	0	0	0	0	12
3,700	3,750	0	0	0	0	18
3,750	3,800	0	0	0	0	24
3,800	3,850	0	0	0	0	30
3,850	3,900	0	0	0	0	36
3,900	3,950	0	0	0	0	42
3,950	4,000	0	0	0	4	47
4,000	4,050	0	0	0	11	53
4,050	4,100	0	0	0	18	59
4,100	4,150	0	0	0	25	65
4,150	4,200	0	0	0	32	71
4,200	4,250	0	0	0	39	77
4,250	4,300	0	0	0	46	84
4,300	4,350	0	0	0	53	90
4,350	4,400	0	0	0	60	96
4,400	4,450	0	0	0	67	103
4,450	4,500	0	0	0	74	109
4,500	4,550	0	0	0	81	115
4,550	4,600	0	0	0	89	121
4,600	4,650	4	4	0	96	128
4,650	4,700	11	11	0	104	134
4,700	4,750	18	18	0	111	140
4,750	4,800	25	25	0	119	147
4,800	4,850	32	32	0	126	153
4,850	4,900	39	39	0	134	160
4,900	4,950	46	46	4	141	167
4,950	5,000	53	53	11	149	174
5,000	5,050	60	60	18	157	180
5,050	5,100	67	67	25	165	187
5,100	5,150	74	74	32	173	194
5,150	5,200	81	81	39	181	201
5,200	5,250	89	88	46	189	207
5,250	5,300	96	95	53	197	214
5,300	5,350	104	102	60	205	221
5,350	5,400	111	109	67	213	228
5,400	5,450	119	116	74	221	235
5,450	5,500	126	123	81	229	242
5,500	5,550	134	130	88	238	249
5,550	5,600	141	137	95	246	256
5,600	5,650	149	144	102	255	263
5,650	5,700	157	152	109	263	270
5,700	5,750	165	160	116	272	278
5,750	5,800	173	168	123	280	285
5,800	5,850	181	176	130	289	292
5,850	5,900	189	184	137	297	299
5,900	5,950	197	192	144	306	306
5,950	6,000	205	200	151	315	314
6,000	6,050	213	208	159	324	322
6,050	6,100	221	216	166	334	330
6,100	6,150	229	224	174	343	338
6,150	6,200	238	232	181	353	346
6,200	6,250	246	240	189	362	354
6,250	6,300	255	248	196	372	361
6,300	6,350	263	256	204	381	369
6,350	6,400	272	264	211	391	377
6,400	6,450	280	272	219	400	385
6,450	6,500	289	280	226	410	393
6,500	6,550	297	288	234	419	401
6,550	6,600	306	296	241	429	409
6,600	6,650	315	305	249	438	417
6,650	6,700	324	314	256	448	425
6,700	6,750	334	323	264	457	433
6,750	6,800	343	332	271	467	441
6,800	6,850	353	341	279	476	449
6,850	6,900	362	350	286	486	457
6,900	6,950	372	359	294	495	465
6,950	7,000	381	368	302	505	473
7,000	7,050	391	377	310	514	481
7,050	7,100	400	386	318	524	489
7,100	7,150	410	395	326	533	497
7,150	7,200	419	404	334	543	505
7,200	7,250	429	413	342	552	513
7,250	7,300	438	422	350	562	521
7,300	7,350	448	431	358	571	529
7,350	7,400	457	440	366	581	537
7,400	7,450	467	449	374	590	545
7,450	7,500	476	458	382	600	553
7,500	7,550	486	467	390	609	561
7,550	7,600	495	476	398	619	569
7,600	7,650	505	485	406	628	577
7,650	7,700	514	494	414	638	585
7,700	7,750	524	503	422	647	593
7,750	7,800	533	512	430	657	601
7,800	7,850	543	521	438	666	609
7,850	7,900	552	530	446	676	617
7,900	7,950	562	539	454	685	625
7,950	8,000	571	548	463	696	633
8,000	8,050	581	557	471	707	641
8,050	8,100	590	566	480	718	649
8,100	8,150	600	575	488	729	657
8,150	8,200	609	584	497	740	666
8,200	8,250	619	593	505	751	676
8,250	8,300	628	602	514	762	685
8,300	8,350	638	611	522	773	696
8,350	8,400	647	620	531	784	707
8,400	8,450	657	629	539	795	718
8,450	8,500	666	638	548	806	729
8,500	8,550	676	647	556	817	740
8,550	8,600	685	656	565	828	751
8,600	8,650	695	665	573	839	762
8,650	8,700	706	674	582	850	773
8,700	8,750	716	684	590	861	784
8,750	8,800	727	693	599	872	795
8,800	8,850	737	703	607	885	806
8,850	8,900	748	712	616	894	817
8,900	8,950	758	722	625	905	828
8,950	9,000	769	731	634	916	839
9,000	9,050	779	741	644	927	850
9,050	9,100	790	750	653	938	861
9,100	9,150	800	760	663	949	872
9,150	9,200	811	769	672	960	883
9,200	9,250	821	779	682	971	894
9,250	9,300	832	788	691	982	905
9,300	9,350	842	798	701	993	916
9,350	9,400	853	807	710	1,004	927
9,400	9,450	863	817	720	1,015	938
9,450	9,500	874	826	729	1,026	949
9,500	9,550	884	836	739	1,037	960
9,550	9,600	895	845	748	1,048	971
9,600	9,650	905	855	758	1,059	982
9,650	9,700	916	864	767	1,070	993
9,700	9,750	926	874	777	1,081	1,004
9,750	9,800	937	883	786	1,092	1,015
9,800	9,850	947	893	796	1,103	1,026
9,850	9,900	958	902	805	1,114	1,037
9,900	9,950	968	912	815	1,125	1,048
9,950	10,000	979	921	824	1,136	1,059
10,000	10,050	988	930	834	1,149	1,070

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 4—Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
10,050	10,100	997	938	843	1,161	1,081
10,100	10,150	1,006	946	853	1,174	1,092
10,150	10,200	1,015	954	862	1,186	1,103
10,200	10,250	1,024	962	872	1,199	1,114
10,250	10,300	1,033	970	881	1,211	1,125
10,300	10,350	1,041	978	891	1,224	1,136
10,350	10,400	1,050	986	900	1,236	1,149
10,400	10,450	1,059	994	910	1,249	1,161
10,450	10,500	1,068	1,002	919	1,261	1,174
10,500	10,550	1,077	1,010	929	1,274	1,186
10,550	10,600	1,085	1,018	938	1,286	1,199
10,600	10,650	1,094	1,026	948	1,299	1,211
10,650	10,700	1,103	1,034	957	1,311	1,224
10,700	10,750	1,112	1,042	967	1,324	1,236
10,750	10,800	1,122	1,051	976	1,336	1,249
10,800	10,850	1,132	1,060	986	1,349	1,261
10,850	10,900	1,142	1,070	995	1,361	1,274
10,900	10,950	1,152	1,079	1,005	1,374	1,286
10,950	11,000	1,163	1,088	1,014	1,386	1,299
11,000	11,050	1,173	1,097	1,024	1,399	1,311
11,050	11,100	1,183	1,107	1,033	1,411	1,324
11,100	11,150	1,193	1,116	1,043	1,424	1,336
11,150	11,200	1,203	1,125	1,052	1,436	1,349
11,200	11,250	1,213	1,134	1,062	1,449	1,361
11,250	11,300	1,223	1,144	1,071	1,461	1,374
11,300	11,350	1,233	1,153	1,081	1,474	1,386
11,350	11,400	1,243	1,162	1,090	1,486	1,399
11,400	11,450	1,253	1,171	1,100	1,499	1,411
11,450	11,500	1,263	1,181	1,109	1,511	1,424
11,500	11,550	1,273	1,190	1,119	1,524	1,436
11,550	11,600	1,284	1,199	1,128	1,536	1,449
11,600	11,650	1,294	1,208	1,138	1,549	1,461
11,650	11,700	1,304	1,218	1,147	1,561	1,474
11,700	11,750	1,314	1,227	1,157	1,574	1,486
11,750	11,800	1,324	1,236	1,166	1,586	1,499
11,800	11,850	1,334	1,245	1,176	1,599	1,511
11,850	11,900	1,344	1,255	1,185	1,611	1,524
11,900	11,950	1,354	1,264	1,193	1,624	1,536
11,950	12,000	1,364	1,273	1,201	1,637	1,549
12,000	12,050	1,374	1,282	1,209	1,651	1,561
12,050	12,100	1,384	1,291	1,217	1,665	1,574
12,100	12,150	1,394	1,301	1,225	1,679	1,586
12,150	12,200	1,404	1,310	1,233	1,693	1,599
12,200	12,250	1,415	1,319	1,241	1,707	1,611
12,250	12,300	1,425	1,328	1,249	1,721	1,624
12,300	12,350	1,435	1,338	1,257	1,735	1,637
12,350	12,400	1,445	1,347	1,265	1,749	1,651
12,400	12,450	1,455	1,356	1,273	1,763	1,665
12,450	12,500	1,465	1,365	1,281	1,777	1,679
12,500	12,550	1,475	1,375	1,289	1,791	1,693
12,550	12,600	1,485	1,384	1,297	1,805	1,707
12,600	12,650	1,495	1,393	1,305	1,819	1,721
12,650	12,700	1,505	1,402	1,313	1,833	1,735
12,700	12,750	1,515	1,412	1,321	1,847	1,749
12,750	12,800	1,525	1,421	1,329	1,861	1,763
12,800	12,850	1,536	1,430	1,337	1,875	1,777
12,850	12,900	1,546	1,439	1,345	1,889	1,791
12,900	12,950	1,556	1,449	1,353	1,903	1,805
12,950	13,000	1,566	1,458	1,361	1,917	1,819
13,000	13,050	1,576	1,467	1,369	1,931	1,833
13,050	13,100	1,586	1,476	1,377	1,945	1,847
13,100	13,150	1,596	1,486	1,386	1,959	1,861
13,150	13,200	1,607	1,495	1,395	1,973	1,875
13,200	13,250	1,617	1,505	1,404	1,987	1,889
13,250	13,300	1,628	1,515	1,413	2,001	1,903
13,300	13,350	1,638	1,524	1,422	2,015	1,917
13,350	13,400	1,649	1,534	1,432	2,029	1,931
13,400	13,450	1,659	1,544	1,441	2,043	1,945
13,450	13,500	1,670	1,553	1,450	2,057	1,959
13,500	13,550	1,680	1,563	1,459	2,071	1,973
13,550	13,600	1,691	1,573	1,469	2,085	1,987
13,600	13,650	1,701	1,582	1,478	2,099	2,001
13,650	13,700	1,712	1,592	1,487	2,113	2,015
13,700	13,750	1,722	1,602	1,496	2,127	2,029
13,750	13,800	1,733	1,611	1,506	2,141	2,043
13,800	13,850	1,743	1,621	1,515	2,155	2,057
13,850	13,900	1,754	1,631	1,524	2,169	2,071
13,900	13,950	1,764	1,640	1,533	2,183	2,085
13,950	14,000	1,775	1,650	1,543	2,198	2,099
14,000	14,050	1,785	1,660	1,552	2,214	2,113
14,050	14,100	1,796	1,669	1,561	2,230	2,127
14,100	14,150	1,806	1,679	1,570	2,246	2,141
14,150	14,200	1,817	1,689	1,580	2,262	2,155
14,200	14,250	1,827	1,698	1,589	2,278	2,169
14,250	14,300	1,838	1,708	1,598	2,294	2,183
14,300	14,350	1,848	1,718	1,607	2,310	2,198
14,350	14,400	1,859	1,727	1,617	2,326	2,214
14,400	14,450	1,871	1,739	1,626	2,342	2,230
14,450	14,500	1,884	1,750	1,635	2,358	2,246
14,500	14,550	1,896	1,762	1,644	2,374	2,262
14,550	14,600	1,909	1,773	1,653	2,390	2,278
14,600	14,650	1,921	1,785	1,663	2,406	2,294
14,650	14,700	1,934	1,796	1,672	2,422	2,310
14,700	14,750	1,946	1,808	1,681	2,438	2,326
14,750	14,800	1,959	1,819	1,690	2,454	2,342
14,800	14,850	1,971	1,831	1,700	2,470	2,358
14,850	14,900	1,984	1,842	1,709	2,486	2,374
14,900	14,950	1,996	1,854	1,718	2,502	2,390
14,950	15,000	2,009	1,865	1,727	2,518	2,406

Table 5—Returns claiming FIVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
0	4,450	0	0	0	0	0
4,450	4,500	0	0	0	0	1
4,500	4,550	0	0	0	0	7
4,550	4,600	0	0	0	0	13
4,600	4,650	0	0	0	0	19
4,650	4,700	0	0	0	0	25
4,700	4,750	0	0	0	4	31
4,750	4,800	0	0	0	11	37
4,800	4,850	0	0	0	18	42
4,850	4,900	0	0	0	25	48
4,900	4,950	0	0	0	32	54
4,950	5,000	0	0	0	39	60
5,000	5,050	0	0	0	46	66
5,050	5,100	0	0	0	53	72
5,100	5,150	0	0	0	60	78
5,150	5,200	0	0	0	67	85
5,200	5,250	0	0	0	74	91
5,250	5,300	0	0	0	81	97
5,300	5,350	0	0	0	89	103
5,350	5,400	4	4	0	96	110
5,400	5,450	11	11	0	104	116
5,450	5,500	18	18	0	111	122
5,500	5,550	25	25	0	119	129
5,550	5,600	32	32	0	126	135
5,600	5,650	39	39	0	134	141
5,650	5,700	46	46	4	141	148
5,700	5,750	53	53	11	149	154
5,750	5,800	60	60	18	157	161
5,800	5,850	67	67	25	165	168
5,850	5,900	74	74	32	173	175
5,900	5,950	81	81	39	181	181
5,950	6,000	89	88	46	189	188
6,000	6,050	96	95	53	197	195
6,050	6,100	104	102	60	205	201
6,100	6,150	111	109	67	213	208
6,150	6,200	119	116	74	221	215
6,200	6,250	126	123	81	229	222
6,250	6,300	134	130	88	238	229
6,300	6,350	141	137	95	246	236
6,350	6,400	149	144	102	255	243
6,400	6,450	157	152	109	263	250
6,450	6,500	165	160	116	272	257
6,500	6,550	173	168	123	280	264
6,550	6,600	181	176	130	289	271
6,600	6,650	189	184	137	297	279
6,650	6,700	197	192	144	306	286
6,700	6,750	205	200	151	315	293
6,750	6,800	213	208	159	324	300
6,800	6,850	221	216	166	334	307
6,850	6,900	229	224	174	343	315
6,900	6,950	238	232	181	353	323
6,950	7,000	246	240	189	362	331
7,000	7,050	255	248	196	372	339
7,050	7,100	263	256	204	381	347
7,100	7,150	272	264	211	391	355
7,150	7,200	280	272	219	400	363
7,200	7,250	289	280	226	410	371
7,250	7,300	297	288	234	419	379
7,300	7,350	306	296	241	429	387
7,350	7,400	315	305	249	438	395
7,400	7,450	324	314	256	448	403
7,450	7,500	334	323	264	457	411
7,500	7,550	343	332	271	467	418
7,550	7,600	353	341	279	476	426
7,600	7,650	362	350	286	486	434
7,650	7,700	372	359	294	495	442
7,700	7,750	381	368	302	505	450
7,750	7,800	391	377	310	514	458
7,800	7,850	400	386	318	524	466
7,850	7,900	410	395	326	533	474
7,900	7,950	419	404	334	543	482
7,950	8,000	429	413	342	552	490
8,000	8,050	438	422	350	562	498
8,050	8,100	448	431	358	571	508
8,100	8,150	457	440	366	581	514
8,150	8

Table 5—Returns claiming FIVE exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— Standard deduction*
		Your tax is—				
10,600	10,650	937	883	805	1,114	1,037
10,650	10,700	946	891	815	1,125	1,048
10,700	10,750	954	899	824	1,136	1,059
10,750	10,800	963	907	834	1,149	1,070
10,800	10,850	972	915	843	1,161	1,081
10,850	10,900	981	923	853	1,174	1,092
10,900	10,950	990	931	862	1,186	1,103
10,950	11,000	998	939	872	1,199	1,114
11,000	11,050	1,007	947	881	1,211	1,125
11,050	11,100	1,016	955	891	1,224	1,136
11,100	11,150	1,025	963	900	1,236	1,148
11,150	11,200	1,034	971	910	1,249	1,161
11,200	11,250	1,043	979	919	1,261	1,174
11,250	11,300	1,051	987	929	1,274	1,186
11,300	11,350	1,060	995	938	1,286	1,199
11,350	11,400	1,069	1,003	948	1,299	1,211
11,400	11,450	1,078	1,011	957	1,311	1,224
11,450	11,500	1,087	1,019	967	1,324	1,236
11,500	11,550	1,096	1,027	976	1,336	1,249
11,550	11,600	1,104	1,035	986	1,349	1,261
11,600	11,650	1,114	1,043	995	1,361	1,274
11,650	11,700	1,124	1,053	1,005	1,374	1,286
11,700	11,750	1,134	1,062	1,014	1,386	1,299
11,750	11,800	1,144	1,071	1,024	1,399	1,311
11,800	11,850	1,154	1,080	1,033	1,411	1,324
11,850	11,900	1,164	1,090	1,043	1,424	1,336
11,900	11,950	1,174	1,099	1,051	1,436	1,349
11,950	12,000	1,184	1,108	1,059	1,449	1,361
12,000	12,050	1,194	1,117	1,067	1,461	1,374
12,050	12,100	1,204	1,126	1,075	1,474	1,386
12,100	12,150	1,214	1,136	1,083	1,486	1,399
12,150	12,200	1,224	1,145	1,091	1,499	1,411
12,200	12,250	1,235	1,154	1,099	1,511	1,424
12,250	12,300	1,245	1,163	1,107	1,524	1,436
12,300	12,350	1,255	1,173	1,115	1,536	1,449
12,350	12,400	1,265	1,182	1,123	1,549	1,461
12,400	12,450	1,275	1,191	1,131	1,561	1,474
12,450	12,500	1,285	1,200	1,139	1,574	1,486
12,500	12,550	1,295	1,210	1,146	1,586	1,499
12,550	12,600	1,305	1,219	1,154	1,599	1,511
12,600	12,650	1,315	1,228	1,162	1,611	1,524
12,650	12,700	1,325	1,237	1,170	1,624	1,536
12,700	12,750	1,335	1,247	1,178	1,637	1,549
12,750	12,800	1,345	1,256	1,186	1,651	1,561
12,800	12,850	1,356	1,265	1,194	1,665	1,574
12,850	12,900	1,366	1,274	1,202	1,679	1,586
12,900	12,950	1,376	1,284	1,210	1,693	1,599
12,950	13,000	1,386	1,293	1,218	1,707	1,611
13,000	13,050	1,396	1,302	1,226	1,721	1,624
13,050	13,100	1,406	1,311	1,234	1,735	1,637
13,100	13,150	1,416	1,321	1,242	1,749	1,651
13,150	13,200	1,426	1,330	1,250	1,763	1,665
13,200	13,250	1,436	1,339	1,258	1,777	1,679
13,250	13,300	1,446	1,348	1,266	1,791	1,693
13,300	13,350	1,456	1,357	1,274	1,805	1,707
13,350	13,400	1,466	1,367	1,282	1,819	1,721
13,400	13,450	1,476	1,376	1,290	1,833	1,735
13,450	13,500	1,487	1,385	1,298	1,847	1,749
13,500	13,550	1,497	1,394	1,306	1,861	1,763
13,550	13,600	1,507	1,404	1,314	1,875	1,777
13,600	13,650	1,517	1,413	1,322	1,889	1,791
13,650	13,700	1,527	1,422	1,330	1,903	1,805
13,700	13,750	1,537	1,431	1,338	1,917	1,819
13,750	13,800	1,547	1,441	1,346	1,931	1,833
13,800	13,850	1,557	1,450	1,354	1,945	1,847
13,850	13,900	1,567	1,459	1,362	1,959	1,861
13,900	13,950	1,577	1,468	1,370	1,973	1,875
13,950	14,000	1,587	1,478	1,378	1,987	1,889
14,000	14,050	1,598	1,487	1,387	2,001	1,903
14,050	14,100	1,608	1,497	1,396	2,015	1,917
14,100	14,150	1,619	1,506	1,405	2,029	1,931
14,150	14,200	1,629	1,516	1,415	2,043	1,945
14,200	14,250	1,640	1,526	1,424	2,057	1,959
14,250	14,300	1,650	1,535	1,433	2,071	1,973
14,300	14,350	1,661	1,545	1,442	2,085	1,987
14,350	14,400	1,671	1,555	1,452	2,099	2,001
14,400	14,450	1,684	1,566	1,461	2,113	2,015
14,450	14,500	1,696	1,578	1,470	2,127	2,029
14,500	14,550	1,709	1,589	1,479	2,141	2,043
14,550	14,600	1,721	1,601	1,488	2,155	2,057
14,600	14,650	1,734	1,612	1,498	2,169	2,071
14,650	14,700	1,746	1,624	1,507	2,183	2,085
14,700	14,750	1,759	1,635	1,516	2,198	2,099
14,750	14,800	1,771	1,647	1,525	2,214	2,113
14,800	14,850	1,784	1,658	1,535	2,230	2,127
14,850	14,900	1,796	1,670	1,544	2,246	2,141
14,900	14,950	1,809	1,681	1,553	2,262	2,155
14,950	15,000	1,821	1,693	1,562	2,278	2,169

Table 6—Returns claiming SIX exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— Standard deduction*
		Your tax is—				
0	5,350	0	0	0	0	0
5,350	5,400	0	0	0	0	2
5,400	5,450	0	0	0	0	8
5,450	5,500	0	0	0	4	14
5,500	5,550	0	0	0	11	20
5,550	5,600	0	0	0	18	26
5,600	5,650	0	0	0	25	32
5,650	5,700	0	0	0	32	37
5,700	5,750	0	0	0	39	43
5,750	5,800	0	0	0	46	49
5,800	5,850	0	0	0	53	55
5,850	5,900	0	0	0	60	61
5,900	5,950	0	0	0	67	67
5,950	6,000	0	0	0	74	73
6,000	6,050	0	0	0	81	79
6,050	6,100	0	0	0	89	85
6,100	6,150	4	4	0	96	92
6,150	6,200	11	11	0	104	98
6,200	6,250	18	18	0	111	104
6,250	6,300	25	25	0	119	111
6,300	6,350	32	32	0	126	117
6,350	6,400	39	39	0	134	123
6,400	6,450	46	46	4	141	130
6,450	6,500	53	53	11	149	136
6,500	6,550	60	60	18	157	142
6,550	6,600	67	67	25	165	149
6,600	6,650	74	74	32	173	155
6,650	6,700	81	81	39	181	162
6,700	6,750	89	88	46	189	169
6,750	6,800	96	95	53	197	176
6,800	6,850	104	102	60	205	182
6,850	6,900	111	109	67	213	189
6,900	6,950	119	116	74	221	196
6,950	7,000	126	123	81	229	202
7,000	7,050	134	130	88	238	209
7,050	7,100	141	137	95	246	216
7,100	7,150	149	144	102	255	223
7,150	7,200	157	152	109	263	230
7,200	7,250	165	160	116	272	237
7,250	7,300	173	168	123	280	244
7,300	7,350	181	176	130	289	251
7,350	7,400	189	184	137	297	258
7,400	7,450	197	192	144	306	265
7,450	7,500	205	200	151	315	272
7,500	7,550	213	208	159	324	280
7,550	7,600	221	216	166	334	287
7,600	7,650	229	224	174	343	294
7,650	7,700	238	232	181	353	301
7,700	7,750	246	240	189	362	308
7,750	7,800	255	248	196	372	316
7,800	7,850	263	256	204	381	324
7,850	7,900	272	264	211	391	332
7,900	7,950	280	272	219	400	340
7,950	8,000	289	280	226	410	348
8,000	8,050	297	288	234	419	356
8,050	8,100	306	296	241	429	364
8,100	8,150	315	305	249	438	372
8,150	8,200	324	314	256	448	381
8,200	8,250	334	323	264	457	391
8,250	8,300	343	332	271	467	400
8,300	8,350	353	341	279	476	410
8,350	8,400	362	350	286	486	419
8,400	8,450	372	359	294	495	429
8,450	8,500	381	368	302	505	438
8,500	8,550	391	377	310	514	448
8,550	8,600	400	386	318	524	457
8,600	8,650	410	395	326	533	467
8,650	8,700	419	404	334	543	476
8,700	8,750	429	413	342	552	486
8,750	8,800	438	422	350	562	495
8,800	8,850	448	431	358	571	505
8,850	8,900	457	440	366	581	514
8,900	8,950	467	449	374	590	524
8,950	9,000	476	458	382	600	533
9,000	9,050	486	467	390	609	543
9,050	9,100	495	476	398	619	552
9,100	9,150	505	485	406	628	562
9,150	9,200	514	494	414	638	571
9,200	9,250	524	503	422	647	581
9,250	9,300	533	512	430	657	590
9,300	9,350	543	521	438	666	600
9,350	9,400	552	530	446	676	609
9,400	9,450	562	539	454	685	619
9,450	9,500	571	548	463	696	628
9,500	9,550	581	557	471	707	638
9,550	9,600	590	566	480	718	647
9,600	9,650	600	575	488	729	657
9,650	9,700	609	584	497	740	666
9,700	9,750	619	593	505	751	676
9,750	9,800	628	602	514	762	685
9,800	9,850	638	611	522	773	696
9,850	9,900	647	620	531	784	707
9,900	9,950	657	629	539	795	718
9,950	10,000	666	638	548	806	729
10,000	10,050	675	646	556	817	740
10,050	10,100	683	653	565	828	751
10,100	10,150	691	661	573	839	762
10,150	10,200	700	669	582	850	773
10,200	10,250	709	677	590	861	784
10,250	10,300	718	685	599	872	795
10,300	10,350	726	693	607	883	806
10,350	10,400	735	701	616	894	817
10,400	10,450	744	709	625	905	828
10,450	10,500	753	717	634	916	839
10,500	10,550	762	725	644	927	850
10,550	10,600	770	733	653	938	861
10,600	10,650	779	741	663	949	872
10,650	10,700	788	749	672	960	883
10,700	10,750	797	757	682	971	894
10,750	10,800	806	765	691	982	905
10,800	10,850	815	773	701	993	916
10,850	10,900	823	781	710	1,004	927
10,900	10,950	832	789	720	1,015	938
10,950	11,000	841	797	729	1,026	949
11,000	11,050	850	805	739	1,037	960
11,050	11,100	859	813	748	1,048	971
11,100	11,150	867	821	758	1,059	982
11,150	11,200	876	829	767	1,070	993
11,200	11,250	885	837	777	1,081	1,004
11,250	11,300	894	844	786	1,092	1,015
11,300	11,350	903	852	796	1,103	1,026
11,350	11,400	912	860	805	1,114	1,037
11,400	11,450	920	868	815	1,125	1,048
11,450	11,500	929	876	824	1,136	1,059
11,500	11,550	938	884	834	1,149	1,070
11,550	11,600	947	892	843	1,161	1,081
11,600	11,650	956	900	853	1,174	1,092
11,650	11,700	964	908	862	1,186	1,103
11,700	11,750	973	916	872	1,199	1,114
11,750	11,800	982	924	881	1,211	1,125
11,800	11,850	991	932	891	1,224	1,136
11,850	11,900	1,000	940	900	1,236	1,149
11,900	11,950	1,009	948	908	1,249	1,161

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 6—Returns claiming SIX exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— Standard deduction*
		Your tax is—				
11,950	12,000	1,017	956	916	1,261	1,174
12,000	12,050	1,026	964	924	1,274	1,186
12,050	12,100	1,035	972	932	1,286	1,199
12,100	12,150	1,044	980	940	1,299	1,211
12,150	12,200	1,053	988	948	1,311	1,224
12,200	12,250	1,061	996	956	1,324	1,236
12,250	12,300	1,070	1,004	964	1,336	1,249
12,300	12,350	1,079	1,012	972	1,349	1,261
12,350	12,400	1,088	1,020	980	1,361	1,274
12,400	12,450	1,097	1,028	988	1,374	1,286
12,450	12,500	1,106	1,036	996	1,386	1,299
12,500	12,550	1,115	1,045	1,004	1,399	1,311
12,550	12,600	1,125	1,054	1,012	1,411	1,324
12,600	12,650	1,135	1,063	1,020	1,424	1,336
12,650	12,700	1,145	1,072	1,028	1,436	1,349
12,700	12,750	1,155	1,082	1,036	1,449	1,361
12,750	12,800	1,165	1,091	1,044	1,461	1,374
12,800	12,850	1,176	1,100	1,052	1,474	1,386
12,850	12,900	1,186	1,109	1,060	1,486	1,399
12,900	12,950	1,196	1,119	1,068	1,499	1,411
12,950	13,000	1,206	1,128	1,076	1,511	1,424
13,000	13,050	1,216	1,137	1,084	1,524	1,436
13,050	13,100	1,226	1,146	1,092	1,536	1,449
13,100	13,150	1,236	1,156	1,100	1,549	1,461
13,150	13,200	1,246	1,165	1,108	1,561	1,474
13,200	13,250	1,256	1,174	1,116	1,574	1,486
13,250	13,300	1,266	1,183	1,124	1,586	1,499
13,300	13,350	1,276	1,192	1,132	1,599	1,511
13,350	13,400	1,286	1,202	1,140	1,611	1,524
13,400	13,450	1,296	1,211	1,148	1,624	1,536
13,450	13,500	1,307	1,220	1,156	1,637	1,549
13,500	13,550	1,317	1,229	1,164	1,651	1,561
13,550	13,600	1,327	1,239	1,172	1,665	1,574
13,600	13,650	1,337	1,248	1,180	1,679	1,586
13,650	13,700	1,347	1,257	1,188	1,693	1,599
13,700	13,750	1,357	1,266	1,196	1,707	1,611
13,750	13,800	1,367	1,276	1,203	1,721	1,624
13,800	13,850	1,377	1,285	1,211	1,735	1,637
13,850	13,900	1,387	1,294	1,219	1,749	1,651
13,900	13,950	1,397	1,303	1,227	1,763	1,665
13,950	14,000	1,407	1,313	1,235	1,777	1,679
14,000	14,050	1,417	1,322	1,243	1,791	1,693
14,050	14,100	1,428	1,331	1,251	1,805	1,707
14,100	14,150	1,438	1,340	1,259	1,819	1,721
14,150	14,200	1,448	1,350	1,267	1,833	1,735
14,200	14,250	1,458	1,359	1,275	1,847	1,749
14,250	14,300	1,468	1,368	1,283	1,861	1,763
14,300	14,350	1,478	1,377	1,291	1,875	1,777
14,350	14,400	1,488	1,387	1,299	1,889	1,791
14,400	14,450	1,500	1,398	1,307	1,903	1,805
14,450	14,500	1,512	1,409	1,315	1,917	1,819
14,500	14,550	1,524	1,420	1,323	1,931	1,833
14,550	14,600	1,536	1,431	1,331	1,945	1,847
14,600	14,650	1,548	1,442	1,339	1,959	1,861
14,650	14,700	1,560	1,453	1,347	1,973	1,875
14,700	14,750	1,572	1,464	1,355	1,987	1,889
14,750	14,800	1,584	1,475	1,363	2,001	1,903
14,800	14,850	1,596	1,486	1,371	2,015	1,917
14,850	14,900	1,609	1,497	1,379	2,029	1,931
14,900	14,950	1,621	1,509	1,388	2,043	1,945
14,950	15,000	1,634	1,520	1,397	2,057	1,959

Table 7—Returns claiming SEVEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— Standard deduction*
		Your tax is—				
0	6,200	0	0	0	0	0
6,200	6,250	0	0	0	4	0
6,250	6,300	0	0	0	11	3
6,300	6,350	0	0	0	18	9
6,350	6,400	0	0	0	25	15
6,400	6,450	0	0	0	32	21
6,450	6,500	0	0	0	39	26
6,500	6,550	0	0	0	46	32
6,550	6,600	0	0	0	53	38
6,600	6,650	0	0	0	60	44
6,650	6,700	0	0	0	67	50
6,700	6,750	0	0	0	74	56
6,750	6,800	0	0	0	81	62
6,800	6,850	0	0	0	89	68
6,850	6,900	4	4	0	96	74
6,900	6,950	11	11	0	104	80
6,950	7,000	18	18	0	111	86
7,000	7,050	25	25	0	119	93
7,050	7,100	32	32	0	126	99
7,100	7,150	39	39	0	134	105
7,150	7,200	46	46	4	141	112
7,200	7,250	53	53	11	149	118
7,250	7,300	60	60	18	157	124
7,300	7,350	67	67	25	165	130
7,350	7,400	74	74	32	173	137
7,400	7,450	81	81	39	181	143
7,450	7,500	89	88	46	189	150
7,500	7,550	96	95	53	197	156
7,550	7,600	104	102	60	205	163
7,600	7,650	111	109	67	213	170
7,650	7,700	119	116	74	221	177
7,700	7,750	126	123	81	229	183
7,750	7,800	134	130	88	238	190
7,800	7,850	141	137	95	246	197
7,850	7,900	149	144	102	255	203
7,900	7,950	157	152	109	263	210
7,950	8,000	165	160	116	272	217
8,000	8,050	173	168	123	280	224
8,050	8,100	181	176	130	289	231
8,100	8,150	189	184	137	297	238
8,150	8,200	197	192	144	306	246
8,200	8,250	205	200	151	315	255
8,250	8,300	213	208	159	324	263
8,300	8,350	221	216	166	334	272
8,350	8,400	229	224	174	343	280
8,400	8,450	238	232	181	353	289
8,450	8,500	246	240	189	362	297
8,500	8,550	255	248	196	372	306
8,550	8,600	263	256	204	381	315
8,600	8,650	272	264	211	391	324
8,650	8,700	280	272	219	400	334
8,700	8,750	289	280	226	410	343
8,750	8,800	297	288	234	419	353
8,800	8,850	306	296	241	429	362
8,850	8,900	315	305	249	438	372
8,900	8,950	324	314	256	448	381
8,950	9,000	334	323	264	457	391
9,000	9,050	343	332	271	467	400
9,050	9,100	353	341	279	476	410
9,100	9,150	362	350	286	486	419
9,150	9,200	372	359	294	495	429
9,200	9,250	381	368	302	505	438
9,250	9,300	391	377	310	514	448
9,300	9,350	400	386	318	524	457
9,350	9,400	410	395	326	533	467
9,400	9,450	419	404	334	543	476
9,450	9,500	429	413	342	552	486
9,500	9,550	438	422	350	562	495
9,550	9,600	448	431	358	571	505
9,600	9,650	457	440	366	581	514
9,650	9,700	467	449	374	590	524
9,700	9,750	476	458	382	600	533
9,750	9,800	486	467	390	609	543
9,800	9,850	495	476	398	619	552
9,850	9,900	505	485	406	628	562
9,900	9,950	514	494	414	638	571
9,950	10,000	524	503	422	647	581
10,000	10,050	532	511	430	657	590
10,050	10,100	540	518	438	666	600
10,100	10,150	548	526	446	676	609
10,150	10,200	556	533	454	685	619
10,200	10,250	564	541	463	696	628
10,250	10,300	572	549	471	707	638
10,300	10,350	580	556	480	718	647
10,350	10,400	588	564	488	729	657
10,400	10,450	596	571	497	740	666
10,450	10,500	604	579	505	751	676
10,500	10,550	612	586	514	762	685
10,550	10,600	620	594	522	773	696
10,600	10,650	628	602	531	784	707
10,650	10,700	636	609	539	795	718
10,700	10,750	644	617	548	806	729
10,750	10,800	652	624	556	817	740
10,800	10,850	660	632	565	828	751
10,850	10,900	668	639	573	839	762
10,900	10,950	676	647	582	850	773
10,950	11,000	684	654	590	861	784
11,000	11,050	692	662	599	872	795
11,050	11,100	701	670	607	883	806
11,100	11,150	710	678	616	894	817
11,150	11,200	719	686	625	905	828
11,200	11,250	728	694	634	916	839
11,250	11,300	736	702	644	927	850
11,300	11,350	745	710	653	938	861
11,350	11,400	754	718	663	949	872
11,400	11,450	763	726	672	960	883
11,450	11,500	772	734	682	971	894
11,500	11,550	781	742	691	982	905
11,550	11,600	789	750	701	993	916
11,600	11,650	798	758	710	1,004	927
11,650	11,700	807	766	720	1,015	938
11,700	11,750	816	774	729	1,026	949
11,750	11,800	825	782	739	1,037	960
11,800	11,850	833	790	748	1,048	971
11,850	11,900	842	798	758	1,059	982
11,900	11,950	851	806	766	1,070	993
11,950	12,000	860	814	774	1,081	1,004
12,000	12,050	869	822	782	1,092	1,015
12,050	12,100	878	830	790	1,103	1,026
12,100	12,150	886	838	798	1,114	1,037
12,150	12,200	895	846	806	1,125	1,048
12,200	12,250	904	854	814	1,136	1,

Table 7—Returns claiming SEVEN exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C.* Married filing joint return	D.* Married filing separate return claiming— Low income allowance	D.* Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
14,150	14,200	1,268	1,185	1,125	1,624	1,536
14,200	14,250	1,278	1,194	1,133	1,637	1,549
14,250	14,300	1,288	1,203	1,141	1,651	1,561
14,300	14,350	1,298	1,212	1,149	1,665	1,574
14,350	14,400	1,308	1,222	1,157	1,679	1,586
14,400	14,450	1,320	1,233	1,165	1,693	1,599
14,450	14,500	1,332	1,244	1,173	1,707	1,611
14,500	14,550	1,344	1,255	1,181	1,721	1,624
14,550	14,600	1,356	1,266	1,189	1,735	1,637
14,600	14,650	1,368	1,277	1,197	1,749	1,651
14,650	14,700	1,380	1,288	1,205	1,763	1,665
14,700	14,750	1,392	1,299	1,213	1,777	1,679
14,750	14,800	1,404	1,310	1,221	1,791	1,693
14,800	14,850	1,416	1,321	1,229	1,805	1,707
14,850	14,900	1,428	1,332	1,237	1,819	1,721
14,900	14,950	1,440	1,343	1,245	1,833	1,735
14,950	15,000	1,452	1,354	1,253	1,847	1,749

Table 8—Returns claiming EIGHT exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C.* Married filing joint return	D.* Married filing separate return claiming— Low income allowance	D.* Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
0	6,950	0	0	0	0	0
6,950	7,000	0	0	0	4	0
7,000	7,050	0	0	0	11	0
7,050	7,100	0	0	0	18	0
7,100	7,150	0	0	0	25	0
7,150	7,200	0	0	0	32	4
7,200	7,250	0	0	0	39	10
7,250	7,300	0	0	0	46	16
7,300	7,350	0	0	0	53	21
7,350	7,400	0	0	0	60	27
7,400	7,450	0	0	0	67	33
7,450	7,500	0	0	0	74	39
7,500	7,550	0	0	0	81	45
7,550	7,600	0	0	0	89	51
7,600	7,650	4	4	0	96	57
7,650	7,700	11	11	0	104	63
7,700	7,750	18	18	0	111	68
7,750	7,800	25	25	0	119	75
7,800	7,850	32	32	0	126	81
7,850	7,900	39	39	0	134	87
7,900	7,950	46	46	4	141	94
7,950	8,000	53	53	11	149	100
8,000	8,050	60	60	18	157	106
8,050	8,100	67	67	25	165	112
8,100	8,150	74	74	32	173	119
8,150	8,200	81	81	39	181	126
8,200	8,250	89	88	46	189	134
8,250	8,300	96	95	53	197	141
8,300	8,350	104	102	60	205	149
8,350	8,400	111	109	67	213	157
8,400	8,450	119	116	74	221	165
8,450	8,500	126	123	81	229	173
8,500	8,550	134	130	88	238	181
8,550	8,600	141	137	95	246	189
8,600	8,650	149	144	102	255	197
8,650	8,700	157	152	109	263	205
8,700	8,750	165	160	116	272	213
8,750	8,800	173	168	123	280	221
8,800	8,850	181	176	130	289	229
8,850	8,900	189	184	137	297	238
8,900	8,950	197	192	144	306	246
8,950	9,000	205	200	151	315	255
9,000	9,050	213	208	159	324	263
9,050	9,100	221	216	166	334	272
9,100	9,150	229	224	174	343	280
9,150	9,200	238	232	181	353	289
9,200	9,250	246	240	189	362	297
9,250	9,300	255	248	196	372	306
9,300	9,350	263	256	204	381	315
9,350	9,400	272	264	211	391	324
9,400	9,450	280	272	219	400	334
9,450	9,500	289	280	226	410	343
9,500	9,550	297	288	234	419	353
9,550	9,600	306	296	241	429	362
9,600	9,650	315	305	249	438	372
9,650	9,700	324	314	256	448	381
9,700	9,750	334	323	264	457	391
9,750	9,800	343	332	271	467	400
9,800	9,850	353	341	279	476	410
9,850	9,900	362	350	286	486	419
9,900	9,950	372	359	294	495	429
9,950	10,000	381	368	302	505	438
10,000	10,050	390	376	310	514	448
10,050	10,100	398	383	318	524	457
10,100	10,150	406	391	326	533	467
10,150	10,200	414	398	334	543	476
10,200	10,250	422	406	342	552	486
10,250	10,300	430	414	350	562	495
10,300	10,350	438	421	358	571	505
10,350	10,400	446	429	366	581	514
10,400	10,450	454	436	374	590	524
10,450	10,500	462	444	382	600	533
10,500	10,550	470	451	390	609	543
10,550	10,600	478	459	398	619	552
10,600	10,650	486	467	406	628	562
10,650	10,700	494	474	414	638	571
10,700	10,750	502	482	422	647	581
10,750	10,800	510	489	430	657	590
10,800	10,850	518	497	438	666	600
10,850	10,900	526	504	446	676	609
10,900	10,950	534	512	454	685	619
10,950	11,000	542	519	463	696	628
11,000	11,050	550	527	471	707	638
11,050	11,100	558	535	480	718	647
11,100	11,150	566	542	488	729	657
11,150	11,200	574	550	497	740	666
11,200	11,250	582	557	505	751	676
11,250	11,300	589	565	514	762	685
11,300	11,350	597	572	522	773	696
11,350	11,400	605	580	531	784	707
11,400	11,450	613	587	539	795	718
11,450	11,500	621	595	548	806	729
11,500	11,550	629	603	556	817	740
11,550	11,600	637	610	565	828	751
11,600	11,650	645	618	573	839	762
11,650	11,700	653	625	582	850	773
11,700	11,750	661	633	590	861	784
11,750	11,800	669	640	599	872	795
11,800	11,850	677	648	607	883	806
11,850	11,900	685	656	616	894	817
11,900	11,950	694	663	623	905	828
11,950	12,000	702	671	631	916	839
12,000	12,050	711	679	639	927	850
12,050	12,100	720	687	647	938	861
12,100	12,150	729	695	655	949	872
12,150	12,200	738	703	663	960	883
12,200	12,250	746	711	671	971	894
12,250	12,300	755	719	679	982	905
12,300	12,350	764	727	687	993	916
12,350	12,400	773	735	695	1,004	927
12,400	12,450	782	743	703	1,015	938
12,450	12,500	791	751	711	1,026	949
12,500	12,550	799	759	719	1,037	960
12,550	12,600	808	767	727	1,048	971
12,600	12,650	817	775	735	1,059	982
12,650	12,700	826	783	743	1,070	993
12,700	12,750	835	791	751	1,081	1,004
12,750	12,800	844	799	759	1,092	1,015
12,800	12,850	852	807	767	1,103	1,026
12,850	12,900	861	815	775	1,114	1,037
12,900	12,950	870	823	783	1,125	1,048
12,950	13,000	879	831	791	1,136	1,059
13,000	13,050	888	839	799	1,149	1,070
13,050	13,100	896	847	807	1,161	1,081
13,100	13,150	905	855	815	1,174	1,092
13,150	13,200	914	863	823	1,186	1,103
13,200	13,250	923	871	831	1,199	1,114
13,250	13,300	932	879	839	1,211	1,125
13,300	13,350	941	887	847	1,224	1,136
13,350	13,400	949	895	855	1,236	1,149
13,400	13,450	958	903	863	1,249	1,161
13,450	13,500	967	911	871	1,261	1,174
13,500	13,550	976	919	879	1,274	1,186
13,550	13,600	985	927	887	1,286	1,199
13,600	13,650	993	935	895	1,299	1,211
13,650	13,700	1,002	943	903	1,311	1,224
13,700	13,750	1,011	951	911	1,324	1,236
13,750	13,800	1,020	958	918	1,336	1,249
13,800	13,850	1,029	966	926	1,349	1,261
13,850	13,900	1,038	974	934	1,361	1,274
13,900	13,950	1,046	982	942	1,374	1,286
13,950	14,000	1,055	990	950	1,386	1,299
14,000	14,050	1,064	998	958	1,399	1,311
14,050	14,100	1,073	1,006	966	1,411	1,324
14,100	14,150	1,082	1,014	974	1,424	1,336
14,150	14,200	1,090	1,022	982	1,436	1,349
14,200	14,250	1,099	1,030	990	1,449	1,361
14,250	14,300	1,108	1,038	998	1,461	1,374
14,300	14,350	1,118	1,047	1,006	1,474	1,386
14,350	14,400	1,128	1,057	1,014	1,486	1,399
14,400	14,450	1,140	1,068	1,022	1,499	1,411
14,450	14,500	1,152	1,079	1,030	1,511	1,424
14,500	14,550	1,164	1,090	1,038	1,524	1,436
14,550	14,600	1,176	1,101	1,046	1,536	1,449
14,600	14,650	1,188	1,112	1,054	1,549	1,461
14,650	14,700	1,200	1,123	1,062	1,561	1,474
14,700	14,750	1,212	1,134	1,070	1,574	1,486
14,750	14,800	1,224	1,145	1,078	1,586	1,499
14,800	14,850	1,236	1,156	1,086	1,599	1,511
14,850	14,900	1,248	1,167	1,094	1,611	1,524
14,900	14,950	1,260	1,178	1,102	1,624	1,536
14,950	15,000	1,272	1,189	1,110	1,637	1,549

Table 9—Returns claiming NINE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C.* Married filing joint return	D.* Married filing separate return claiming— Low income allowance	D.* Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
0	7,700	0	0	0	0	0
7,700	7,750	0	0	0	4	0
7,750	7,800	0	0	0	11	0
7,800	7,850	0	0	0	18	0
7,850	7,900	0	0	0	25	0
7,900	7,950	0	0	0	32	0
7,950	8,000	0	0	0	39	0
8,000	8,050	0	0	0	46	0
8,050	8,100	0	0	0	53	5
8,100	8,150	0	0	0	60	11
8,150	8,200	0	0	0	67	18
8,200	8,250	0	0	0	74	25
8,250	8,300	0	0	0	81	32
8,300	8,350	0	0	0	89	39
8,350	8,400	4	4	0	96	46
8,400	8,450	11	11	0	104	53
8,450	8,500	18	18	0	111	60
8,500	8,550	25	25	0	119	67
8,550	8,600	32	32	0	126	74
8,600	8,650	39	39	0	134	81
8,650	8,700	46	46	4	141	89
8,700	8,750	53	53	11	149	96
8,750	8,800	60	60	18	157	104
8,800	8,850	67	67	25	165	111
8,850	8,900	74	74	32	173	119
8,900	8,950	81	81	39	181	126
8,950	9,000	89	88	46	189	134
9,000	9,050	96	95	53	197	141
9,050	9,100	104	102	60	205	149
9,100	9,150	111	109	67	213	157
9,150	9,200	119	116	74	221	165
9,200	9,250	126	123	81	229	173
9,250	9,300	134	130	88	238	181
9,300	9,350	141	137	95	246	189

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 9—Returns claiming NINE exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C.* Married filing joint return	D.* Married filing separate return claiming— Low income allowance	D.* Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
9,350	9,400	149	144	102	255	197
9,400	9,450	157	152	109	263	205
9,450	9,500	165	160	116	272	213
9,500	9,550	173	168	123	280	221
9,550	9,600	181	176	130	289	229
9,600	9,650	189	184	137	297	238
9,650	9,700	197	192	144	306	246
9,700	9,750	205	200	151	315	255
9,750	9,800	213	208	159	324	263
9,800	9,850	221	216	166	334	272
9,850	9,900	229	224	174	343	280
9,900	9,950	238	232	181	353	289
9,950	10,000	246	240	189	362	297
10,000	10,050	254	247	196	372	306
10,050	10,100	261	254	204	381	315
10,100	10,150	268	261	211	391	324
10,150	10,200	275	268	219	400	334
10,200	10,250	283	274	226	410	343
10,250	10,300	290	281	234	419	353
10,300	10,350	297	288	241	429	362
10,350	10,400	304	294	249	438	372
10,400	10,450	311	301	256	448	381
10,450	10,500	319	309	264	457	391
10,500	10,550	327	316	271	467	400
10,550	10,600	335	324	279	476	410
10,600	10,650	343	332	286	486	419
10,650	10,700	351	339	294	495	429
10,700	10,750	359	347	302	505	438
10,750	10,800	367	354	310	514	448
10,800	10,850	375	362	318	524	457
10,850	10,900	383	369	326	533	467
10,900	10,950	391	377	334	543	476
10,950	11,000	399	384	342	552	486
11,000	11,050	407	392	350	562	495
11,050	11,100	415	400	358	571	505
11,100	11,150	423	407	366	581	514
11,150	11,200	431	415	374	590	524
11,200	11,250	439	422	382	600	533
11,250	11,300	447	430	390	609	543
11,300	11,350	455	437	398	619	552
11,350	11,400	463	445	406	628	562
11,400	11,450	471	452	414	638	571
11,450	11,500	479	460	422	647	581
11,500	11,550	487	468	430	657	590
11,550	11,600	495	475	438	666	600
11,600	11,650	503	483	446	676	609
11,650	11,700	511	490	454	685	619
11,700	11,750	519	498	463	696	628
11,750	11,800	527	505	471	707	638
11,800	11,850	535	513	480	718	647
11,850	11,900	543	521	488	729	657
11,900	11,950	551	528	495	740	666
11,950	12,000	559	536	503	751	676
12,000	12,050	567	543	510	762	685
12,050	12,100	575	551	517	773	696
12,100	12,150	583	558	524	784	707
12,150	12,200	591	566	531	795	718
12,200	12,250	599	573	538	806	729
12,250	12,300	607	581	545	817	740
12,300	12,350	615	589	553	828	751
12,350	12,400	623	596	560	839	762
12,400	12,450	631	604	567	850	773
12,450	12,500	639	611	574	861	784
12,500	12,550	646	619	581	872	795
12,550	12,600	654	626	588	883	806
12,600	12,650	662	634	595	894	817
12,650	12,700	670	641	602	905	828
12,700	12,750	678	649	610	916	839
12,750	12,800	686	657	617	927	850
12,800	12,850	695	664	624	938	861
12,850	12,900	704	672	632	949	872
12,900	12,950	712	680	640	960	883
12,950	13,000	721	688	648	971	894
13,000	13,050	730	696	656	982	905
13,050	13,100	739	704	664	993	916
13,100	13,150	748	712	672	1,004	927

Table 10—Returns claiming TEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	A. Single, not head of household	B. Head of household	C.* Married filing joint return	D.* Married filing separate return claiming— Low income allowance	D.* Married filing separate return claiming— %Standard deduction
		And you are— Your tax is—				
0	6,450	0	0	0	0	0
6,450	6,500	0	0	0	4	0
6,500	6,550	0	0	0	11	0
6,550	6,600	0	0	0	18	0
6,600	6,650	0	0	0	25	0
6,650	6,700	0	0	0	32	0
6,700	6,750	0	0	0	39	0
6,750	6,800	0	0	0	46	0
6,800	6,850	0	0	0	53	4
6,850	6,900	0	0	0	60	11
6,900	6,950	0	0	0	67	18
6,950	7,000	0	0	0	74	25
7,000	7,050	0	0	0	81	32
7,050	7,100	0	0	0	89	39
7,100	7,150	4	4	0	96	46
7,150	7,200	11	11	0	104	53
7,200	7,250	18	18	0	111	60
7,250	7,300	25	25	0	119	67
7,300	7,350	32	32	0	126	74
7,350	7,400	39	39	0	134	81
7,400	7,450	46	46	4	141	89
7,450	7,500	53	53	11	149	96
7,500	7,550	60	60	18	157	104
7,550	7,600	67	67	25	165	111
7,600	7,650	74	74	32	173	119
7,650	7,700	81	81	39	181	126
7,700	7,750	89	88	46	189	134
7,750	7,800	96	95	53	197	141
7,800	7,850	104	102	60	205	149
7,850	7,900	111	109	67	213	157
7,900	7,950	119	116	74	221	165
7,950	8,000	126	123	81	229	173
8,000	8,050	133	129	88	238	181
8,050	8,100	139	135	95	246	189
8,100	8,150	146	141	102	255	197
8,150	8,200	153	148	109	263	205
8,200	8,250	159	154	116	272	213
8,250	8,300	166	161	123	280	221
8,300	8,350	173	168	130	289	229
8,350	8,400	179	174	137	297	238
8,400	8,450	186	181	144	306	246
8,450	8,500	193	188	151	315	255
8,500	8,550	200	195	159	324	263
8,550	8,600	206	201	166	334	272
8,600	8,650	213	208	174	343	280
8,650	8,700	220	215	181	353	289
8,700	8,750	227	221	189	362	297
8,750	8,800	234	228	196	372	306
8,800	8,850	241	235	204	381	315
8,850	8,900	248	242	211	391	324
8,900	8,950	255	248	219	400	334
8,950	9,000	262	255	226	410	343
9,000	9,050	269	262	234	419	353
9,050	9,100	276	268	241	429	362
9,100	9,150	284	275	249	438	372
9,150	9,200	291	282	256	448	381
9,200	9,250	298	289	264	457	391
9,250	9,300	305	295	271	467	400
9,300	9,350	312	302	279	476	410
9,350	9,400	320	310	286	486	419
9,400	9,450	328	317	294	495	429
9,450	9,500	336	325	302	505	438
9,500	9,550	344	333	310	514	448
9,550	9,600	352	340	318	524	457
9,600	9,650	360	348	326	533	467
9,650	9,700	368	355	334	543	476
9,700	9,750	376	363	342	552	486
9,750	9,800	384	370	350	562	495
9,800	9,850	392	378	358	571	505
9,850	9,900	400	386	366	581	514
9,900	9,950	408	393	373	590	524
9,950	10,000	416	401	379	600	533
10,000	10,050	424	408	386	609	543
10,050	10,100	432	416	393	619	552
10,100	10,150	440	423	400	628	562
10,150	10,200	448	431	406	638	571
10,200	10,250	456	438	413	647	581
10,250	10,300	464	446	420	657	590
10,300	10,350	472	454	426	666	600
10,350	10,400	480	481	433	676	609
10,400	10,450	488	469	440	685	619
10,450	10,500	496	476	447	696	628
10,500	10,550	504	484	454	707	638
10,550	10,600	512	491	461	718	647
10,600	10,650	520	499	468	729	657
10,650	10,700	528	506	475	740	666
10,700	10,750	536	514	482	751	676
10,750	10,800	544	522	489	762	685
10,800	10,850	552	529	498	773	696
10,850	10,900	560	537	504	784	707
10,900	10,950	568	544	511	795	718
10,950	11,000	576	552	518	806	729
11,000	11,050	584	559	525	817	740
11,050	11,100	592	567	532	828	751
11,100	11,150	600	575	539	839	762
11,150	11,200	608	582	546	850	773
11,200	11,250	616	590	554	861	784
11,250	11,300	624	597	561	872	795
11,300	11,350	632	605	568	883	806
11,350	11,400	640	612	575	894	817
11,400	11,450	648	620	582	905	828
11,450	11,500	656	627	589	916	839
11,500	11,550	664	635	596	927	850
11,550	11,600	672	643	604	938	861
11,600	11,650	680	650	611	949	872
11,650	11,700	688	658	618	960	883
11,700	11,750	696	666	626	971	894
11,750	11,800	705	673	633	982	905
11,800	11,850	714	681	641	993	916

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 10—Returns claiming TEN exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
13,850	13,900	723	689	649	1,004	927
13,900	13,950	731	697	657	1,015	938
13,950	14,000	740	705	665	1,026	949
14,000	14,050	749	713	673	1,037	960
14,050	14,100	758	721	681	1,048	971
14,100	14,150	767	729	689	1,059	982
14,150	14,200	775	737	697	1,070	993
14,200	14,250	784	745	705	1,081	1,004
14,250	14,300	793	753	713	1,092	1,015
14,300	14,350	802	761	721	1,103	1,026
14,350	14,400	811	769	729	1,114	1,037
14,400	14,450	821	779	737	1,125	1,048
14,450	14,500	832	788	745	1,136	1,059
14,500	14,550	842	798	753	1,149	1,070
14,550	14,600	853	807	761	1,161	1,081
14,600	14,650	863	817	769	1,174	1,092
14,650	14,700	874	826	777	1,186	1,103
14,700	14,750	884	836	785	1,199	1,114
14,750	14,800	895	845	793	1,211	1,125
14,800	14,850	905	855	801	1,224	1,136
14,850	14,900	916	864	809	1,236	1,149
14,900	14,950	926	874	817	1,249	1,161
14,950	15,000	937	883	825	1,261	1,174

Table 11—Returns claiming ELEVEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
0	9,200	0	0	0	0	0
9,200	9,250	0	0	0	4	0
9,250	9,300	0	0	0	11	0
9,300	9,350	0	0	0	18	0
9,350	9,400	0	0	0	25	0
9,400	9,450	0	0	0	32	0
9,450	9,500	0	0	0	39	0
9,500	9,550	0	0	0	46	0
9,550	9,600	0	0	0	53	4
9,600	9,650	0	0	0	60	11
9,650	9,700	0	0	0	67	18
9,700	9,750	0	0	0	74	25
9,750	9,800	0	0	0	81	32
9,800	9,850	0	0	0	89	39
9,850	9,900	4	4	0	96	46
9,900	9,950	11	11	0	104	53
9,950	10,000	18	18	0	111	60
10,000	10,050	24	24	0	119	67
10,050	10,100	30	30	0	126	74
10,100	10,150	36	36	0	134	81
10,150	10,200	42	42	4	141	89
10,200	10,250	47	47	11	149	96
10,250	10,300	53	53	18	157	104
10,300	10,350	59	59	25	165	111
10,350	10,400	65	65	32	173	119
10,400	10,450	71	71	39	181	126
10,450	10,500	77	77	46	189	134
10,500	10,550	84	83	53	197	141
10,550	10,600	90	89	60	205	149
10,600	10,650	96	95	67	213	157
10,650	10,700	103	100	74	221	165
10,700	10,750	109	106	81	229	173
10,750	10,800	115	112	88	238	181
10,800	10,850	121	118	95	246	189
10,850	10,900	128	124	102	255	197
10,900	10,950	134	130	109	263	205
10,950	11,000	140	136	116	272	213
11,000	11,050	147	142	123	280	221
11,050	11,100	153	148	130	289	229
11,100	11,150	160	155	137	297	238
11,150	11,200	167	162	144	306	246
11,200	11,250	174	169	151	315	255
11,250	11,300	180	175	159	324	263
11,300	11,350	187	182	166	334	272
11,350	11,400	194	189	174	343	280
11,400	11,450	201	196	181	353	289
11,450	11,500	207	202	189	362	297
11,500	11,550	214	209	196	372	306
11,550	11,600	221	216	204	381	315
11,600	11,650	228	222	211	391	324
11,650	11,700	235	229	219	400	334
11,700	11,750	242	236	226	410	343
11,750	11,800	249	243	234	419	353
11,800	11,850	256	249	241	429	362
11,850	11,900	263	256	249	438	372
11,900	11,950	270	263	255	448	381
11,950	12,000	278	269	261	457	391
12,000	12,050	285	276	268	467	400
12,050	12,100	292	283	274	476	410
12,100	12,150	299	290	280	486	419
12,150	12,200	306	296	287	495	429
12,200	12,250	314	303	293	505	438
12,250	12,300	322	311	300	514	448
12,300	12,350	330	319	306	524	457
12,350	12,400	338	326	313	533	467
12,400	12,450	346	334	320	543	476
12,450	12,500	354	341	327	552	486
12,500	12,550	361	349	333	562	495
12,550	12,600	369	356	340	571	505
12,600	12,650	377	364	347	581	514
12,650	12,700	385	371	354	590	524
12,700	12,750	393	379	360	600	533
12,750	12,800	401	387	367	609	543
12,800	12,850	409	394	374	619	552
12,850	12,900	417	402	380	628	562
12,900	12,950	425	409	387	638	571
12,950	13,000	433	417	394	647	581
13,000	13,050	441	424	401	657	590
13,050	13,100	449	432	407	666	600
13,100	13,150	457	440	414	676	609
13,150	13,200	465	447	421	685	619
13,200	13,250	473	455	427	696	628
13,250	13,300	481	462	434	707	638
13,300	13,350	489	470	441	718	647
13,350	13,400	497	477	448	729	657
13,400	13,450	505	485	455	740	666
13,450	13,500	513	492	462	751	676
13,500	13,550	521	500	469	762	685
13,550	13,600	529	508	476	773	696
13,600	13,650	537	515	483	784	707
13,650	13,700	545	523	490	795	718
13,700	13,750	553	530	497	806	729
13,750	13,800	561	538	505	817	740
13,800	13,850	569	545	512	828	751
13,850	13,900	577	553	519	839	762
13,900	13,950	585	560	526	850	773
13,950	14,000	593	568	533	861	784
14,000	14,050	601	576	540	872	795
14,050	14,100	609	583	547	883	806
14,100	14,150	617	591	555	894	817
14,150	14,200	625	598	562	905	828
14,200	14,250	633	606	569	916	839
14,250	14,300	641	613	576	927	850
14,300	14,350	649	621	583	938	861
14,350	14,400	657	629	590	949	872
14,400	14,450	666	638	597	960	883
14,450	14,500	676	647	605	971	894
14,500	14,550	685	656	612	982	905
14,550	14,600	695	665	619	993	916
14,600	14,650	706	674	627	1,004	927
14,650	14,700	716	684	635	1,015	938
14,700	14,750	727	693	643	1,026	949
14,750	14,800	737	703	651	1,037	960
14,800	14,850	748	712	659	1,048	971
14,850	14,900	758	722	667	1,059	982
14,900	14,950	769	731	675	1,070	993
14,950	15,000	779	741	683	1,081	1,004

Table 12—Returns claiming TWELVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
0	9,950	0	0	0	0	0
9,950	10,000	0	0	0	4	0
10,000	10,050	0	0	0	11	0
10,050	10,100	0	0	0	18	0
10,100	10,150	0	0	0	25	0
10,150	10,200	0	0	0	32	0
10,200	10,250	0	0	0	39	0
10,250	10,300	0	0	0	46	0
10,300	10,350	0	0	0	53	4
10,350	10,400	0	0	0	60	11
10,400	10,450	0	0	0	67	18
10,450	10,500	0	0	0	74	25
10,500	10,550	0	0	0	81	32
10,550	10,600	0	0	0	89	39
10,600	10,650	0	0	0	96	46
10,650	10,700	0	0	0	104	53
10,700	10,750	1	1	0	111	60
10,750	10,800	7	7	0	119	67
10,800	10,850	13	13	0	126	74
10,850	10,900	19	19	0	134	81
10,900	10,950	25	25	4	141	89
10,950	11,000	31	31	11	149	96
11,000	11,050	37	37	18	157	104
11,050	11,100	42	42	25	165	111
11,100	11,150	48	48	32	173	119
11,150	11,200	54	54	39	181	126
11,200	11,250	60	60	46	189	134
11,250	11,300	66	66	53	197	141
11,300	11,350	72	72	60	205	149
11,350	11,400	78	78	67	213	157
11,400	11,450	85	84	74	221	165
11,450	11,500	91	89	81	229	173
11,500	11,550	97	95	88	238	181
11,550	11,600	103	101	95	246	189
11,600	11,650	110	107	102	255	197
11,650	11,700	116	113	109	263	205
11,700	11,750	122	119	116	272	213
11,750	11,800	129	125	123	280	221
11,800	11,850	135	131	130	289	229
11,850	11,900	141	137	137	297	238
11,900	11,950	148	143	143	306	246
11,950	12,000	154	149	149	315	255
12,000	12,050	161	156	155	324	263
12,050	12,100	168	163	161	334	272
12,100	12,150	175	170	168	343	280
12,150	12,200	181	176	174	353	289
12,200	12,250	188	183	180	362	297
12,250	12,300	195	190	187	372	306
12,300	12,350	201	196	193	381	315
12,350	12,400	208	203	199	391	324
12,400	12,450	215	210	206	400	334
12,450	12,500	222	217	212	410	343
12,500	12,550	229	223	218	419	353
12,550	12,600	236	230	224	429	362
12,600	12,650	243	237	231	438	372
12,650	12,700	250	244	237	448	381
12,700	12,750	257	250	243	457	391
12,750	12,800	264	257	250	467	400
12,800	12,850	271	264	256	476	410
12,850	12,900	279	270	262	486	419
12,900	12,950	286	277	269	495	429
12,950	13,000	293	284	275	505	438
13,000	13,050	300	291	281	514	448
13,050	13,100	307	297	287	524	457
13,100	13,150	315	305	294	533	467
13,150	13,200	323	312	301	543	476
13,200	13,250	331	320	307	552	486
13,250	13,300	339	327	314	562	495
13,300	13,350	347	335	321	571	505
13,350	13,400	355	342	328	581	514
13,400	13,450	363	350	334	590	524
13,450	13,500	371	357	341	600	533
13,500	13,550	379	365	348	609	543

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 12—Returns claiming TWELVE exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
13,550	13,600	387	373	354	619	552
13,600	13,650	395	380	361	628	562
13,650	13,700	403	388	368	638	571
13,700	13,750	411	395	375	647	581
13,750	13,800	418	403	381	657	590
13,800	13,850	426	410	388	666	600
13,850	13,900	434	418	395	676	609
13,900	13,950	442	425	402	685	619
13,950	14,000	450	433	408	696	628
14,000	14,050	458	441	415	707	638
14,050	14,100	466	448	422	718	647
14,100	14,150	474	456	428	729	657
14,150	14,200	482	463	435	740	666
14,200	14,250	490	471	442	751	676
14,250	14,300	498	478	449	762	685
14,300	14,350	506	486	456	773	696
14,350	14,400	514	494	463	784	707
14,400	14,450	524	503	470	795	718
14,450	14,500	533	512	477	806	729
14,500	14,550	543	521	484	817	740
14,550	14,600	552	530	491	828	751
14,600	14,650	562	539	498	839	762
14,650	14,700	571	548	506	850	773
14,700	14,750	581	557	513	861	784
14,750	14,800	590	566	520	872	795
14,800	14,850	600	575	527	883	806
14,850	14,900	609	584	534	894	817
14,900	14,950	619	593	541	905	828
14,950	15,000	628	602	548	916	839

* This column may also be used by Qualifying widow(er) with dependent child.

Returns claiming THIRTEEN or more exemptions (and not itemizing deductions).

Note: *If you are claiming THIRTEEN or more exemptions (and not itemizing deductions) AND your adjusted gross income is less than $10,700 there is no tax. ALL OTHERS with adjusted gross income (line 15) under $15,000, should get Publication 870–A to find their tax.*

1975 Tax Rate Schedules

If you *do not* use one of the Tax Tables, figure your tax on the amount on Form 1040, line 47, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16a.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	.....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

If you are a married person living apart from your spouse, *see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.*

Use this schedule if you checked the box on Form 1040, line 2 or 5—

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+16%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000	.....	$103,120+70%	$180,000

1975 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 5. Find the income bracket that includes your adjusted gross income shown on your Form 1040, line 32. Then read across to the column for your family size. The figure you find there is the amount you can deduct. The figure is the tax paid on the purchase of an automobile may be added to the table amount except in Hawaii and West Virginia where sales taxes can be added to the table amount. See page 11 for complete list of items on which sales taxes can be added to the table amount.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—Family size in the table for your State.

Step 2—For each $1,000 or fraction of it of income over $19,999 but less than $50,000, add 2 per cent of the amount you determined in Step 1.

Step 3—For each $1,000 or fraction of it of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Alabama 2

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	151	161	173	179	179	179
$3,000-3,999	82	100	115	125	125	125
$4,000-4,999	96	114	132	147	156	156
$5,000-5,999	96	118	122	139	149	156
$6,000-6,999	96	128	139	150	163	171
$7,000-7,999	113	135	146	158	168	181
$8,000-8,999	113	135	146	158	168	181
$9,000-9,999	120	156	178	201	212	212
$10,000-10,999	121	156	178	201	212	212
$11,000-11,999	133	171	188	213	225	225
$12,000-12,999	133	171	188	213	225	225
$13,000-14,999	146	190	210	243	262	262
$15,000-15,999	151	201	227	258	277	277
$16,000-17,999	157	205	236	269	289	289
$18,000-19,999	157	205	236	269	289	289
$20,000-21,999	157	205	236	269	289	289
$22,000-23,999	157	205	236	269	289	289
$24,000-25,999	157	205	236	269	289	289
$26,000-27,999	157	205	236	269	289	289
$28,000-29,999	157	205	236	269	289	289
$30,000-34,999	157	205	236	269	289	289
$35,000-39,999	157	205	236	269	289	289
$40,000-44,999	157	205	236	269	289	289
$45,000-49,999	157	205	236	269	289	289
$50,000-59,999	157	205	236	269	289	289
$60,000-69,999	157	205	236	269	289	289
$70,000-79,999	157	205	236	269	289	289
$80,000-89,999	157	205	236	269	289	289
$90,000-99,999	157	205	236	269	289	289
$100,000-119,999	157	205	236	269	289	289

Arizona 3

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	82	100	115	127	134	140
$3,000-3,999	82	100	115	127	134	140
$4,000-4,999	96	118	122	139	149	156
$5,000-5,999	96	128	139	150	163	171
$6,000-6,999	113	135	146	158	168	181
$7,000-7,999	113	135	146	158	168	181
$8,000-8,999	120	156	178	201	212	212
$9,000-9,999	121	156	178	201	212	212
$10,000-10,999	133	171	188	213	225	225
$11,000-11,999	133	171	188	213	225	225
$12,000-12,999	133	171	188	213	225	225
$13,000-14,999	146	190	210	243	262	262
$15,000-15,999	151	201	227	258	277	277
$16,000-17,999	157	205	236	269	289	289
$18,000-19,999	157	205	236	269	289	289
$20,000-21,999	157	205	236	269	289	289
$22,000-23,999	157	205	236	269	289	289
$24,000-25,999	157	205	236	269	289	289
$26,000-27,999	157	205	236	269	289	289
$28,000-29,999	157	205	236	269	289	289
$30,000-34,999	157	205	236	269	289	289
$35,000-39,999	157	205	236	269	289	289
$40,000-44,999	157	205	236	269	289	289
$45,000-49,999	157	205	236	269	289	289
$50,000-59,999	157	205	236	269	289	289
$60,000-69,999	157	205	236	269	289	289
$70,000-79,999	157	205	236	269	289	289
$80,000-89,999	157	205	236	269	289	289
$90,000-99,999	157	205	236	269	289	289
$100,000-119,999	157	205	236	269	289	289

Arkansas 2

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	33	45	54	59	59	59
$3,000-3,999	33	45	54	59	59	59
$4,000-4,999	51	63	76	88	98	101
$5,000-5,999	51	63	76	88	98	101
$6,000-6,999	72	83	103	118	122	130
$7,000-7,999	72	83	103	118	122	130
$8,000-8,999	72	83	103	118	122	130
$9,000-9,999	89	115	133	144	151	154
$10,000-10,999	89	115	133	144	151	154
$11,000-11,999	89	115	133	144	151	154
$12,000-12,999	89	115	133	144	151	154
$13,000-14,999	106	130	145	159	168	168
$15,000-15,999	106	144	163	186	198	198
$16,000-17,999	106	144	163	186	198	198
$18,000-19,999	106	144	163	186	198	198
$20,000-21,999	106	144	163	186	198	198
$22,000-23,999	106	144	163	186	198	198
$24,000-25,999	106	144	163	186	198	198
$26,000-27,999	106	144	163	186	198	198
$28,000-29,999	106	144	163	186	198	198
$30,000-34,999	106	144	163	186	198	198
$35,000-39,999	106	144	163	186	198	198
$40,000-44,999	106	144	163	186	198	198
$45,000-49,999	106	144	163	186	198	198
$50,000-59,999	106	144	163	186	198	198
$60,000-69,999	106	144	163	186	198	198
$70,000-79,999	106	144	163	186	198	198
$80,000-89,999	106	144	163	186	198	198
$90,000-99,999	106	144	163	186	198	198
$100,000-119,999	106	144	163	186	198	198

California 4

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	151	161	168	168	168	168
$3,000-3,999	82	100	120	120	120	120
$4,000-4,999	96	114	132	147	156	156
$5,000-5,999	96	118	122	139	149	156
$6,000-6,999	96	128	139	150	163	171
$7,000-7,999	113	135	146	158	168	181
$8,000-8,999	113	135	146	158	168	181
$9,000-9,999	120	156	178	201	212	212
$10,000-10,999	121	156	178	201	212	212
$11,000-11,999	133	171	188	213	225	225
$12,000-12,999	133	171	188	213	225	225
$13,000-14,999	146	190	210	243	262	262
$15,000-15,999	151	201	227	258	277	277
$16,000-17,999	157	205	236	269	289	289
$18,000-19,999	157	205	236	269	289	289
$20,000-21,999	157	205	236	269	289	289
$22,000-23,999	157	205	236	269	289	289
$24,000-25,999	157	205	236	269	289	289
$26,000-27,999	157	205	236	269	289	289
$28,000-29,999	157	205	236	269	289	289
$30,000-34,999	157	205	236	269	289	289
$35,000-39,999	157	205	236	269	289	289
$40,000-44,999	157	205	236	269	289	289
$45,000-49,999	157	205	236	269	289	289
$50,000-59,999	157	205	236	269	289	289
$60,000-69,999	157	205	236	269	289	289
$70,000-79,999	157	205	236	269	289	289
$80,000-89,999	157	205	236	269	289	289
$90,000-99,999	157	205	236	269	289	289
$100,000-119,999	157	205	236	269	289	289

Colorado 3

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	135	144	149	159	159	160
$3,000-3,999	54	54	66	72	72	72
$4,000-4,999	54	54	66	72	72	72
$5,000-5,999	54	54	66	72	72	72
$6,000-6,999	54	54	66	72	72	72
$7,000-7,999	54	54	66	72	72	72
$8,000-8,999	54	54	66	72	72	72
$9,000-9,999	74	74	88	98	98	98
$10,000-10,999	74	74	88	98	98	98
$11,000-11,999	74	74	88	98	98	98
$12,000-12,999	74	74	88	98	98	98
$13,000-14,999	74	74	88	98	98	98
$15,000-15,999	74	74	88	98	98	98
$16,000-17,999	74	74	88	98	98	98
$18,000-19,999	74	74	88	98	98	98
$20,000-21,999	74	74	88	98	98	98
$22,000-23,999	74	74	88	98	98	98
$24,000-25,999	74	74	88	98	98	98
$26,000-27,999	74	74	88	98	98	98
$28,000-29,999	74	74	88	98	98	98
$30,000-34,999	74	74	88	98	98	98
$35,000-39,999	74	74	88	98	98	98
$40,000-44,999	74	74	88	98	98	98
$45,000-49,999	74	74	88	98	98	98
$50,000-59,999	74	74	88	98	98	98
$60,000-69,999	74	74	88	98	98	98
$70,000-79,999	74	74	88	98	98	98
$80,000-89,999	74	74	88	98	98	98
$90,000-99,999	74	74	88	98	98	98
$100,000-119,999	74	74	88	98	98	98

Connecticut

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	141	150	162	167	167	167
$3,000-3,999	69	69	69	69	69	69
$4,000-4,999	69	69	69	69	69	69
$5,000-5,999	69	69	69	69	69	69
$6,000-6,999	69	69	69	69	69	69
$7,000-7,999	69	69	69	69	69	69
$8,000-8,999	69	69	69	69	69	69
$9,000-9,999	96	96	96	96	96	96
$10,000-10,999	96	96	96	96	96	96
$11,000-11,999	96	96	96	96	96	96
$12,000-12,999	96	96	96	96	96	96
$13,000-14,999	96	96	96	96	96	96
$15,000-15,999	96	96	96	96	96	96
$16,000-17,999	96	96	96	96	96	96
$18,000-19,999	96	96	96	96	96	96
$20,000-21,999	96	96	96	96	96	96
$22,000-23,999	96	96	96	96	96	96
$24,000-25,999	96	96	96	96	96	96
$26,000-27,999	96	96	96	96	96	96
$28,000-29,999	96	96	96	96	96	96
$30,000-34,999	96	96	96	96	96	96
$35,000-39,999	96	96	96	96	96	96
$40,000-44,999	96	96	96	96	96	96
$45,000-49,999	96	96	96	96	96	96
$50,000-59,999	96	96	96	96	96	96
$60,000-69,999	96	96	96	96	96	96
$70,000-79,999	96	96	96	96	96	96
$80,000-89,999	96	96	96	96	96	96
$90,000-99,999	96	96	96	96	96	96
$100,000-119,999	96	96	96	96	96	96

Dist. of Columbia

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	151	161	173	179	179	179
$3,000-3,999	82	100	115	125	125	125
$4,000-4,999	96	114	132	147	156	156
$5,000-5,999	96	118	122	139	149	156
$6,000-6,999	96	128	139	150	163	171
$7,000-7,999	113	135	146	158	168	181
$8,000-8,999	113	135	146	158	168	181
$9,000-9,999	120	156	178	201	212	212
$10,000-10,999	121	156	178	201	212	212
$11,000-11,999	133	171	188	213	225	225
$12,000-12,999	133	171	188	213	225	225
$13,000-14,999	146	190	210	243	262	262
$15,000-15,999	151	201	227	258	277	277
$16,000-17,999	157	205	236	269	289	289
$18,000-19,999	157	205	236	269	289	289
$20,000-21,999	157	205	236	269	289	289
$22,000-23,999	157	205	236	269	289	289
$24,000-25,999	157	205	236	269	289	289
$26,000-27,999	157	205	236	269	289	289
$28,000-29,999	157	205	236	269	289	289
$30,000-34,999	157	205	236	269	289	289
$35,000-39,999	157	205	236	269	289	289
$40,000-44,999	157	205	236	269	289	289
$45,000-49,999	157	205	236	269	289	289
$50,000-59,999	157	205	236	269	289	289
$60,000-69,999	157	205	236	269	289	289
$70,000-79,999	157	205	236	269	289	289
$80,000-89,999	157	205	236	269	289	289
$90,000-99,999	157	205	236	269	289	289
$100,000-119,999	157	205	236	269	289	289

Florida

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	130	140	144	144	144	144
$3,000-3,999	56	56	56	56	56	56
$4,000-4,999	56	56	56	56	56	56
$5,000-5,999	56	56	56	56	56	56
$6,000-6,999	56	56	56	56	56	56
$7,000-7,999	56	56	56	56	56	56
$8,000-8,999	56	56	56	56	56	56
$9,000-9,999	72	72	72	72	72	72
$10,000-10,999	72	72	72	72	72	72
$11,000-11,999	72	72	72	72	72	72
$12,000-12,999	72	72	72	72	72	72
$13,000-14,999	72	72	72	72	72	72
$15,000-15,999	72	72	72	72	72	72
$16,000-17,999	72	72	72	72	72	72
$18,000-19,999	72	72	72	72	72	72
$20,000-21,999	72	72	72	72	72	72
$22,000-23,999	72	72	72	72	72	72
$24,000-25,999	72	72	72	72	72	72
$26,000-27,999	72	72	72	72	72	72
$28,000-29,999	72	72	72	72	72	72
$30,000-34,999	72	72	72	72	72	72
$35,000-39,999	72	72	72	72	72	72
$40,000-44,999	72	72	72	72	72	72
$45,000-49,999	72	72	72	72	72	72
$50,000-59,999	72	72	72	72	72	72
$60,000-69,999	72	72	72	72	72	72
$70,000-79,999	72	72	72	72	72	72
$80,000-89,999	72	72	72	72	72	72
$90,000-99,999	72	72	72	72	72	72
$100,000-119,999	72	72	72	72	72	72

Georgia 2

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	133	145	154	159	159	159
$3,000-3,999	56	76	88	98	98	101
$4,000-4,999	56	76	88	98	98	101
$5,000-5,999	72	83	103	118	122	130
$6,000-6,999	72	83	103	118	122	130
$7,000-7,999	72	83	103	118	122	130
$8,000-8,999	89	115	133	144	151	154
$9,000-9,999	89	115	133	144	151	154
$10,000-10,999	89	115	133	144	151	154
$11,000-11,999	89	115	133	144	151	154
$12,000-12,999	89	115	133	144	151	154
$13,000-14,999	106	130	145	159	168	168
$15,000-15,999	106	144	163	186	198	198
$16,000-17,999	106	144	163	186	198	198
$18,000-19,999	106	144	163	186	198	198
$20,000-21,999	106	144	163	186	198	198
$22,000-23,999	106	144	163	186	198	198
$24,000-25,999	106	144	163	186	198	198
$26,000-27,999	106	144	163	186	198	198
$28,000-29,999	106	144	163	186	198	198
$30,000-34,999	106	144	163	186	198	198
$35,000-39,999	106	144	163	186	198	198
$40,000-44,999	106	144	163	186	198	198
$45,000-49,999	106	144	163	186	198	198
$50,000-59,999	106	144	163	186	198	198
$60,000-69,999	106	144	163	186	198	198
$70,000-79,999	106	144	163	186	198	198
$80,000-89,999	106	144	163	186	198	198
$90,000-99,999	106	144	163	186	198	198
$100,000-119,999	106	144	163	186	198	198

Hawaii

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	551	569	587	591	591	591
$3,000-3,999	82	100	115	127	134	140
$4,000-4,999	96	114	132	147	156	156
$5,000-5,999	96	118	122	139	149	156
$6,000-6,999	96	128	139	150	163	171
$7,000-7,999	113	135	146	158	168	181
$8,000-8,999	113	135	146	158	168	181
$9,000-9,999	120	156	178	201	212	212
$10,000-10,999	121	156	178	201	212	212
$11,000-11,999	133	171	188	213	225	225
$12,000-12,999	133	171	188	213	225	225
$13,000-14,999	146	190	210	243	262	262
$15,000-15,999	151	201	227	258	277	277
$16,000-17,999	157	205	236	269	289	289
$18,000-19,999	157	205	236	269	289	289
$20,000-21,999	157	205	236	269	289	289
$22,000-23,999	157	205	236	269	289	289
$24,000-25,999	157	205	236	269	289	289
$26,000-27,999	157	205	236	269	289	289
$28,000-29,999	157	205	236	269	289	289
$30,000-34,999	157	205	236	269	289	289
$35,000-39,999	157	205	236	269	289	289
$40,000-44,999	157	205	236	269	289	289
$45,000-49,999	157	205	236	269	289	289
$50,000-59,999	157	205	236	269	289	289
$60,000-69,999	157	205	236	269	289	289
$70,000-79,999	157	205	236	269	289	289
$80,000-89,999	157	205	236	269	289	289
$90,000-99,999	157	205	236	269	289	289
$100,000-119,999	157	205	236	269	289	289

Idaho

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	134	145	147	157	157	157
$3,000-3,999	54	54	66	72	72	72
$4,000-4,999	54	54	66	72	72	72
$5,000-5,999	54	54	66	72	72	72
$6,000-6,999	54	54	66	72	72	72
$7,000-7,999	54	54	66	72	72	72
$8,000-8,999	54	54	66	72	72	72
$9,000-9,999	74	74	88	98	98	98
$10,000-10,999	74	74	88	98	98	98
$11,000-11,999	74	74	88	98	98	98
$12,000-12,999	74	74	88	98	98	98
$13,000-14,999	74	74	88	98	98	98
$15,000-15,999	74	74	88	98	98	98
$16,000-17,999	74	74	88	98	98	98
$18,000-19

1975 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown, you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate. See page 11 for complete list of items on which sales taxes can be added to the table amount.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction of it of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction of it of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Mississippi

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$70	$83	$100	$109	$109
$3,000–$3,999	85	104	124	135	135
$4,000–$4,999	100	123	144	159	159
$5,000–$5,999	113	141	163	181	182
$6,000–$6,999	125	158	181	201	204
$7,000–$7,999	136	173	198	220	225
$8,000–$8,999	147	188	214	238	246
$9,000–$9,999	157	203	230	256	266
$10,000–$10,999	167	217	244	273	285
$11,000–$11,999	176	230	258	289	304
$12,000–$12,999	185	243	272	305	322
$13,000–$13,999	194	256	285	320	340
$14,000–$14,999	202	269	298	335	358
$15,000–$15,999	210	281	311	350	375
$16,000–$16,999	218	293	323	364	392
$17,000–$17,999	226	305	335	378	408
$18,000–$18,999	234	316	347	392	424
$19,000–$19,999	241	327	359	405	440

Missouri [2]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$37	$48	$52	$59	$59	$63
$3,000–$3,999	45	58	65	72	74	79
$4,000–$4,999	53	68	76	83	87	93
$5,000–$5,999	59	77	86	94	99	106
$6,000–$6,999	65	85	95	103	111	118
$7,000–$7,999	71	93	104	112	122	130
$8,000–$8,999	77	100	113	121	132	141
$9,000–$9,999	83	107	121	129	142	152
$10,000–$10,999	88	114	129	137	151	162
$11,000–$11,999	93	121	137	145	160	172
$12,000–$12,999	98	127	144	152	169	182
$13,000–$13,999	103	133	151	159	178	191
$14,000–$14,999	107	139	158	166	187	200
$15,000–$15,999	111	145	165	173	195	209
$16,000–$16,999	115	151	172	179	203	218
$17,000–$17,999	119	156	179	185	211	227
$18,000–$18,999	123	161	185	191	219	235
$19,000–$19,999	127	166	191	197	226	243

Nebraska [2]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$30	$39	$43	$49	$50	$53
$3,000–$3,999	37	48	54	60	62	66
$4,000–$4,999	43	56	63	69	73	78
$5,000–$5,999	49	63	71	78	83	89
$6,000–$6,999	54	70	79	86	92	99
$7,000–$7,999	59	76	87	94	101	109
$8,000–$8,999	64	82	94	101	109	118
$9,000–$9,999	68	88	101	108	117	127
$10,000–$10,999	72	94	108	114	125	136
$11,000–$11,999	76	99	114	120	133	144
$12,000–$12,999	80	104	120	126	140	152
$13,000–$13,999	84	109	126	132	147	160
$14,000–$14,999	88	114	132	138	154	168
$15,000–$15,999	92	119	138	144	161	175
$16,000–$16,999	96	124	143	149	168	182
$17,000–$17,999	99	128	148	154	174	189
$18,000–$18,999	102	132	153	159	180	196
$19,000–$19,999	105	136	158	164	186	203

Nevada [2]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$38	$51	$53	$65	$65	$67
$3,000–$3,999	47	62	66	78	79	82
$4,000–$4,999	55	72	77	89	92	96
$5,000–$5,999	62	81	88	99	104	109
$6,000–$6,999	69	90	98	108	116	121
$7,000–$7,999	75	98	107	116	127	133
$8,000–$8,999	81	105	116	124	137	144
$9,000–$9,999	87	112	125	132	147	154
$10,000–$10,999	92	119	133	139	156	164
$11,000–$11,999	97	126	141	146	165	174
$12,000–$12,999	102	133	149	153	174	183
$13,000–$13,999	107	139	156	159	182	192
$14,000–$14,999	112	145	163	165	190	201
$15,000–$15,999	117	151	170	171	198	210
$16,000–$16,999	122	157	177	177	206	218
$17,000–$17,999	126	163	184	184	214	227
$18,000–$18,999	130	168	191	191	222	235
$19,000–$19,999	134	173	197	197	229	243

New Jersey

Income [1]	Family size (persons) 4 or under	5 and over
Under $3,000	$28	$37
$3,000–$3,999	38	47
$4,000–$4,999	47	57
$5,000–$5,999	56	67
$6,000–$6,999	65	76
$7,000–$7,999	74	85
$8,000–$8,999	82	94
$9,000–$9,999	90	102
$10,000–$10,999	98	110
$11,000–$11,999	106	118
$12,000–$12,999	114	126
$13,000–$13,999	122	134
$14,000–$14,999	130	141
$15,000–$15,999	138	148
$16,000–$16,999	146	155
$17,000–$17,999	154	162
$18,000–$18,999	161	169
$19,000–$19,999	168	176

New Mexico [2]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$58	$77	$78	$92	$92	$92
$3,000–$3,999	71	94	96	111	111	113
$4,000–$4,999	83	109	113	128	128	134
$5,000–$5,999	94	123	129	143	146	153
$6,000–$6,999	104	135	144	157	163	171
$7,000–$7,999	113	147	158	170	179	188
$8,000–$8,999	122	158	171	183	194	204
$9,000–$9,999	130	169	184	195	209	220
$10,000–$10,999	139	179	196	206	223	235
$11,000–$11,999	147	189	208	217	237	250
$12,000–$12,999	155	199	220	227	250	264
$13,000–$13,999	162	208	231	237	263	278
$14,000–$14,999	169	217	242	247	276	291
$15,000–$15,999	176	226	253	256	289	304
$16,000–$16,999	183	235	263	265	301	317
$17,000–$17,999	190	243	273	274	313	329
$18,000–$18,999	196	251	283	283	324	342
$19,000–$19,999	202	258	293	293	335	354

New York [4]

Income [1]	Family size (persons) 1&2	3	4	5	Over 5
Under $3,000	$37	$44	$53	$56	$56
$3,000–$3,999	49	57	66	71	71
$4,000–$4,999	61	69	78	84	84
$5,000–$5,999	70	81	90	97	97
$6,000–$6,999	80	92	101	109	109
$7,000–$7,999	90	102	111	120	120
$8,000–$8,999	98	112	121	131	131
$9,000–$9,999	108	122	130	141	142
$10,000–$10,999	117	132	139	151	154
$11,000–$11,999	126	142	148	161	165
$12,000–$12,999	135	151	157	170	176
$13,000–$13,999	144	160	165	180	187
$14,000–$14,999	152	169	173	189	198
$15,000–$15,999	160	178	181	198	209
$16,000–$16,999	168	187	189	207	220
$17,000–$17,999	176	196	197	215	230
$18,000–$18,999	184	204	204	223	240
$19,000–$19,999	192	212	212	231	250

North Carolina [5]

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$46	$53	$66	$72	$72
$3,000–$3,999	56	67	81	89	90
$4,000–$4,999	65	79	94	104	105
$5,000–$5,999	74	91	108	120	123
$6,000–$6,999	82	102	120	133	138
$7,000–$7,999	89	112	131	146	152
$8,000–$8,999	96	122	141	159	166
$9,000–$9,999	103	131	151	171	179
$10,000–$10,999	109	140	161	182	192
$11,000–$11,999	115	149	171	193	204
$12,000–$12,999	121	158	180	204	216
$13,000–$13,999	127	167	189	215	228
$14,000–$14,999	132	175	197	225	239
$15,000–$15,999	138	183	205	235	250
$16,000–$16,999	144	191	213	245	261
$17,000–$17,999	149	199	221	255	272
$18,000–$18,999	154	207	229	263	282
$19,000–$19,999	159	214	237	272	292

North Dakota

Income [1]	Family size (persons) 1&2	3&4	5	Over 5
Under $3,000	$34	$41	$42	$42
$3,000–$3,999	44	52	55	55
$4,000–$4,999	54	63	66	67
$5,000–$5,999	63	73	77	78
$6,000–$6,999	71	83	88	89
$7,000–$7,999	79	92	98	100
$8,000–$8,999	87	101	108	110
$9,000–$9,999	95	110	118	121
$10,000–$10,999	103	118	127	131
$11,000–$11,999	110	126	136	141
$12,000–$12,999	117	134	145	151
$13,000–$13,999	124	142	154	161
$14,000–$14,999	131	150	163	171
$15,000–$15,999	138	158	172	180
$16,000–$16,999	145	165	181	189
$17,000–$17,999	152	175	191	199
$18,000–$18,999	158	184	201	207
$19,000–$19,999	164	186	205	216

Ohio [2]

Income [1]	Family size (persons) 1&2	3&4	5	Over 5
Under $3,000	$27	$33	$33	$34
$3,000–$3,999	36	43	44	45
$4,000–$4,999	44	52	54	55
$5,000–$5,999	52	61	64	66
$6,000–$6,999	60	70	74	76
$7,000–$7,999	68	78	83	86
$8,000–$8,999	75	86	92	95
$9,000–$9,999	82	94	101	105
$10,000–$10,999	89	102	110	114
$11,000–$11,999	96	110	119	123
$12,000–$12,999	103	118	128	132
$13,000–$13,999	110	126	136	141
$14,000–$14,999	117	131	144	150
$15,000–$15,999	124	138	152	159
$16,000–$16,999	130	145	160	168
$17,000–$17,999	136	152	168	177
$18,000–$18,999	142	159	176	185
$19,000–$19,999	148	165	184	193

Oklahoma [2]

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$25	$29	$35	$38	$38
$3,000–$3,999	31	37	43	47	48
$4,000–$4,999	36	44	51	56	58
$5,000–$5,999	41	50	58	64	66
$6,000–$6,999	45	56	64	72	74
$7,000–$7,999	49	61	70	79	82
$8,000–$8,999	53	66	76	86	89
$9,000–$9,999	57	71	82	93	96
$10,000–$10,999	60	76	87	99	103
$11,000–$11,999	64	81	92	105	110
$12,000–$12,999	67	85	97	111	117
$13,000–$13,999	71	91	102	117	123
$14,000–$14,999	74	96	107	123	129
$15,000–$15,999	77	100	112	129	135
$16,000–$16,999	80	104	117	134	141
$17,000–$17,999	83	108	122	139	147
$18,000–$18,999	86	112	125	144	153
$19,000–$19,999	88	116	129	149	159

Pennsylvania

Income [1]	Family size (persons) 4 or under	5 and over
Under $3,000	$24	$31
$3,000–$3,999	33	40
$4,000–$4,999	42	49
$5,000–$5,999	50	58
$6,000–$6,999	58	67
$7,000–$7,999	66	75
$8,000–$8,999	74	83
$9,000–$9,999	82	91
$10,000–$10,999	90	99
$11,000–$11,999	98	107
$12,000–$12,999	106	114
$13,000–$13,999	114	121
$14,000–$14,999	122	128
$15,000–$15,999	130	135
$16,000–$16,999	138	143
$17,000–$17,999	146	149
$18,000–$18,999	153	156
$19,000–$19,999	160	163

Rhode Island

Income [1]	Family size (persons) 1&2	3	4	5	Over 5
Under $3,000	$35	$41	$50	$51	$51
$3,000–$3,999	47	54	63	66	66
$4,000–$4,999	58	66	75	79	79
$5,000–$5,999	69	77	86	92	93
$6,000–$6,999	78	88	97	104	104
$7,000–$7,999	89	99	107	116	116
$8,000–$8,999	99	109	117	127	128
$9,000–$9,999	109	119	127	138	140
$10,000–$10,999	119	129	136	149	152
$11,000–$11,999	128	139	145	159	163
$12,000–$12,999	137	148	154	169	174
$13,000–$13,999	146	157	163	178	184
$14,000–$14,999	155	166	171	189	196
$15,000–$15,999	164	175	179	199	207
$16,000–$16,999	173	184	187	208	218
$17,000–$17,999	182	193	195	217	228
$18,000–$18,999	191	201	203	226	238
$19,000–$19,999	199	209	210	235	248

South Carolina

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$52	$61	$73	$80	$80
$3,000–$3,999	63	76	90	99	99
$4,000–$4,999	73	90	105	116	118
$5,000–$5,999	83	102	119	132	135
$6,000–$6,999	91	114	132	147	151
$7,000–$7,999	99	125	144	161	167
$8,000–$8,999	107	136	156	174	182
$9,000–$9,999	114	146	167	186	196
$10,000–$10,999	121	156	178	200	210
$11,000–$11,999	128	166	188	212	224
$12,000–$12,999	134	175	198	224	237
$13,000–$13,999	140	184	208	235	250
$14,000–$14,999	146	193	217	246	262
$15,000–$15,999	152	202	226	257	274
$16,000–$16,999	158	210	235	267	286
$17,000–$17,999	163	218	244	277	298
$18,000–$18,999	168	226	253	287	309
$19,000–$19,999	173	234	260	297	321

South Dakota [6]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$52	$66	$71	$81	$81	$83
$3,000–$3,999	64	81	88	99	99	105
$4,000–$4,999	75	95	104	115	117	125
$5,000–$5,999	84	107	119	130	134	144
$6,000–$6,999	93	119	132	144	150	161
$7,000–$7,999	102	130	145	157	165	178
$8,000–$8,999	110	141	157	169	179	194
$9,000–$9,999	118	151	168	181	193	210
$10,000–$10,999	125	161	181	192	207	225
$11,000–$11,999	132	170	192	203	220	240
$12,000–$12,999	138	179	203	213	233	254
$13,000–$13,999	144	187	213	223	245	267
$14,000–$14,999	149	194	223	233	257	281
$15,000–$15,999	159	205	233	242	263	294
$16,000–$16,999	165	213	243	251	280	307
$17,000–$17,999	171	221	253	260	291	320
$18,000–$18,999	177	229	262	269	302	332
$19,000–$19,999	182	236	271	278	313	345

Tennessee [2]

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$46	$55	$66	$72	$72
$3,000–$3,999	56	68	81	89	90
$4,000–$4,999	65	80	95	104	106
$5,000–$5,999	73	92	107	119	122
$6,000–$6,999	81	102	119	132	136
$7,000–$7,999	88	112	130	145	150
$8,000–$8,999	95	122	140	157	164
$9,000–$9,999	102	131	150	168	177
$10,000–$10,999	107	140	159	179	189
$11,000–$11,999	113	148	168	190	201
$12,000–$12,999	119	156	177	200	213
$13,000–$13,999	124	163	186	210	224
$14,000–$14,999	129	172	194	220	235
$15,000–$15,999	134	180	202	230	246
$16,000–$16,999	139	188	210	239	257
$17,000–$17,999	144	195	218	248	268
$18,000–$18,999	149	202	226	257	278
$19,000–$19,999	153	209	233	266	288

Texas [2]

Income [1]	Family size (persons) 1&2	3&4	5	Over 5
Under $3,000	$32	$41	$44	$44
$3,000–$3,999	42	52	56	56
$4,000–$4,999	51	62	67	68
$5,000–$5,999	59	71	78	79
$6,000–$6,999	67	80	88	89
$7,000–$7,999	75	89	98	99
$8,000–$8,999	83	97	107	108
$9,000–$9,999	90	105	116	118
$10,000–$10,999	97	113	125	127
$11,000–$11,999	104	120	133	136
$12,000–$12,999	111	127	141	145
$13,000–$13,999	118	134	149	153
$14,000–$14,999	125	141	157	161
$15,000–$15,999	132	148	165	169
$16,000–$16,999	139	155	173	177
$17,000–$17,999	145	162	180	185
$18,000–$18,999	151	168	187	193
$19,000–$19,999	157	174	194	201

Utah [7]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$61	$80	$83	$98	$98	$98
$3,000–$3,999	75	98	102	118	118	121
$4,000–$4,999	88	114	120	136	138	143
$5,000–$5,999	99	129	137	152	157	164
$6,000–$6,999	110	142	153	167	175	183
$7,000–$7,999	120	155	167	180	192	201
$8,000–$8,999	130	167	181	193	208	219
$9,000–$9,999	139	178	195	206	223	236
$10,000–$10,999	148	189	208	218	238	252
$11,000–$11,999	157	200	220	229	253	268
$12,000–$12,999	165	210	232	240	267	283
$13,000–$13,999	173	220	244	251	280	298
$14,000–$14,999	181	230	256	261	293	313
$15,000–$15,999	189	239	267	271	306	327
$16,000–$16,999	196	248	278	281	319	341
$17,000–$17,999	203	257	289	290	332	355
$18,000–$18,999	210	266	299	299	344	368
$19,000–$19,999	217	274	309	309	355	381

Vermont

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$16	$20	$25	$30	$30
$3,000–$3,999	20	26	32	38	38
$4,000–$4,999	24	31	38	46	46
$5,000–$5,999	28	36	44	52	53
$6,000–$6,999	32	41	50	59	60
$7,000–$7,999	35	46	54	64	66
$8,000–$8,999	38	51	59	70	72
$9,000–$9,999	41	55	64	76	78
$10,000–$10,999	44	59	69	81	83
$11,000–$11,999	47	63	74	86	89
$12,000–$12,999	50	67	78	91	95
$13,000–$13,999	52	71	83	96	100
$14,000–$14,999	55	75	87	101	106
$15,000–$15,999	57	79	91	106	111
$16,000–$16,999	60	83	96	110	116
$17,000–$17,999	62	87	100	115	121
$18,000–$18,999	65	91	104	119	126
$19,000–$19,999	67	94	108	124	131

Virginia [8]

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$43	$50	$63	$69	$70
$3,000–$3,999	52	63	78	86	88
$4,000–$4,999	61	75	91	101	104
$5,000–$5,999	69	86	103	115	119
$6,000–$6,999	76	96	115	129	134
$7,000–$7,999	83	106	125	141	147
$8,000–$8,999	89	115	135	153	160
$9,000–$9,999	96	124	145	164	172
$10,000–$10,999	102	132	154	175	184
$11,000–$11,999	108	140	163	186	196
$12,000–$12,999	114	148	172	196	208
$13,000–$13,999	119	156	180	206	219
$14,000–$14,999	124	163	189	216	230
$15,000–$15,999	129	172	196	225	240
$16,000–$16,999	134	179	204	234	250
$17,000–$17,999	139	186	212	243	260
$18,000–$18,999	144	193	219	252	270
$19,000–$19,999	149	200	226	261	280

Washington [9]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$59	$79	$81	$98	$98	$98
$3,000–$3,999	74	97	102	118	119	122
$4,000–$4,999	86	114	120	137	141	145
$5,000–$5,999	98	129	138	153	161	166
$6,000–$6,999	108	143	154	169	179	184
$7,000–$7,999	119	156	169	185	197	205
$8,000–$8,999	129	168	184	197	214	223
$9,000–$9,999	139	180	198	210	230	241
$10,000–$10,999	148	191	212	222	246	258
$11,000–$11,999	157	202	225	234	261	274
$12,000–$12,999	166	213	238	245	276	290
$13,000–$13,999	174	224	251	256	291	305
$14,000–$14,999	182	234	263	267	305	320
$15,000–$15,999	190	244	275	277	319	335
$16,000–$16,999	198	253	287	287	332	350
$17,000–$17,999	205	262	298	298	345	364
$18,000–$18,999	212	271	309	309	356	378
$19,000–$19,999	219	280	320	320	370	392

West Virginia

Income [1]	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$36	$42	$52	$57	$57
$3,000–$3,999	50	58	73	85	85
$4,000–$4,999	60	71	90	103	103
$5,000–$5,999	70	82	105	118	121
$6,000–$6,999	78	93	118	132	136
$7,000–$7,999	88	103	129	145	150
$8,000–$8,999	97	113	141	158	164
$9,000–$9,999	105	123	153	171	178
$10,000–$10,999	113	133	165	184	192
$11,000–$11,999	121	142	176	196	205
$12,000–$12,999	129	151	187	208	218
$13,000–$13,999	137	160	198	220	231
$14,000–$14,999	144	169	209	232	244
$15,000–$15,999	152	178	220	245	257
$16,000–$16,999	159	187	232	257	270
$17,000–$17,999	166	195	241	268	282
$18,000–$18,999	173	203	251	279	293
$19,000–$19,999	180	211	261	290	305

Wisconsin

Income [1]	Family size 1&2	3&4	5	Over 5
Under $3,000	$39	$45	$46	$46
$3,000–$3,999	48	63	65	75
$4,000–$4,999	56	73	77	87
$5,000–$5,999	64	82	88	97
$6,000–$6,999	71	91	98	107
$7,000–$7,999	77	99	107	116
$8,000–$8,999	83	107	116	125
$9,000–$9,999	89	115	125	133
$10,000–$10,999	94	122	132	142
$11,000–$11,999	100	129	142	152
$12,000–$12,999	106	136	150	162
$13,000–$13,999	111	142	158	169
$14,000–$14,999	116	148	165	176
$15,000–$15,999	121	154	172	183
$16,000–$16,999	126	160	178	189
$17,000–$17,999	131	166	186	197
$18,000–$18,999	135	172	192	204
$19,000–$19,999	140	177	200	212

Wyoming [2]

Income [1]	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$39	$51	$53	$62	$62	$62
$3,000–$3,999	48	63	65	75	76	78
$4,000–$4,999	56	73	77	87	89	92
$5,000–$5,999	64	82	88	97	101	106
$6,000–$6,999	71	91	98	107	113	119
$7,000–$7,999	77	99	107	116	124	130
$8,000–$8,999	83	107	116	124	134	141
$9,000–$9,999	89	115	125	133	144	152
$10,000–$10,999	94	122	132	142	154	163
$11,000–$11,999	100	129	142	148	163	173
$12,000–$12,999	106	136	150	155	172	183
$13,000–$13,999	111	142	158	162	181	193
$14,000–$14,999	116	148	165	169	190	202
$15,000–$15,999	121	154	172	175	199	211
$16,000–$16,999	126	160	178	181	207	220
$17,000–$17,999	131	166	186	187	215	229
$18,000–$18,999	135	172	192	193	223	238
$19,000–$19,999	140	177	200	200	231	246

[1] Total of adjusted gross income (Form 1040, line 15) and nontaxable receipts such as social security, railroad retir

Where to Send Your Order for Free Forms and Publications.—Send your order to the District Director, IRS, for your State. If there is more than one district office in your State, send the order to the office nearest you.

Alabama—Birmingham, Ala. 35203
Alaska—Anchorage, Alaska 99510
Arizona—Phoenix, Ariz. 85025
Arkansas—Little Rock, Ark. 72203
California—P.O. Box 12626, Fresno, Calif. 93778
Colorado—Denver, Colo. 80202
Connecticut—Hartford, Conn. 06103
Delaware—Wilmington, Del. 19801
District of Columbia—Baltimore, Md. 21201
Florida—Jacksonville, Fla. 32202
Georgia—Atlanta, Ga. 30303
Guam—Agana, Guam 96910
Hawaii—Honolulu, Hawaii 96813
Idaho—Boise, Idaho 83724
Illinois—Chicago, Ill. 60602
Springfield, Ill. 62704
Indiana—Box 44026, Indianapolis, Ind. 46244
Iowa—Des Moines, Iowa 50309
Kansas—Wichita, Kans. 67202
Kentucky—Box 1735, Louisville, Ky. 40201
Louisiana—New Orleans, La. 70130
Maine—Augusta, Maine 04330
Maryland—Baltimore, Md. 21201
Massachusetts—Boston, Mass. 02203
Michigan—Detroit, Mich. 48226
Minnesota—St. Paul, Minn. 55101
Mississippi—Jackson, Miss. 39202
Missouri—St. Louis, Mo. 63101
Montana—Helena, Mont. 59601
Nebraska—Omaha, Nebr. 68102
Nevada—Reno, Nev. 89502
New Hampshire—Portsmouth, N.H. 03801
New Jersey—Newark, N.J. 07102
New Mexico—Albuquerque, N. Mex. 87101
New York—Albany, N.Y. 12207
Buffalo, N.Y. 14202
New York City, Box 1040, Brooklyn, N.Y. 11232
North Carolina—Greensboro, N.C. 27401
North Dakota—Fargo, N. Dak. 58102
Ohio—Cleveland, Ohio 44199
Cincinnati, Ohio 45202
Oklahoma—Oklahoma City, Okla. 73102
Oregon—Portland, Oreg. 97204
Panama Canal Zone—Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225
Pennsylvania—Philadelphia, Pa. 19108
Pittsburgh, Pa. 15222
Puerto Rico—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, Puerto Rico 00917
Rhode Island—Providence, R.I. 02903
South Carolina—Columbia, S.C. 29201
South Dakota—Aberdeen, S. Dak. 57401
Tennessee—Nashville, Tenn. 37203
Texas—Box 2929, Austin, Tex. 78767
Dallas, Tex. 75202
Utah—Salt Lake City, Utah 84101
Vermont—Burlington, Vt. 05401
Virginia—Richmond, Va. 23240
Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Washington—Seattle, Wash. 98121
West Virginia—Parkersburg, W. Va. 26101
Wisconsin—Milwaukee, Wis. 53202
Wyoming—Cheyenne, Wyo. 82001

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO, send order blank to: IRS, Box 1040, Brooklyn, N.Y. 11232. If Pacific APO, send order blank to: IRS, San Francisco, Calif. 94102. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225.

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 them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below.

Schedule A for itemized deductions;

Schedule B for gross dividends and other distributions on stock in excess of $400, and for interest income in excess of $400;

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 pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit;

Schedule SE for reporting net earnings from self-employment; and

Form 1040-ES for making estimated tax payments.

These forms are available only at Internal Revenue Service offices:

Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Household and Dependent Care Services;

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 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4562 for optional use by individuals, etc., claiming depreciation;

Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;

Form 4684 for reporting gains and losses resulting from casualties and thefts;

Form 4797, Supplemental Schedule of Gains and Losses;

Form 4798 for computing a capital loss carryover to the current year from a prior taxable year;

Form 4831 for reporting rental income;

Form 4832, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets); and

Form 4835 for reporting farm rental income and expenses;

Form 4868, Application for Automatic Extension of Time to file U.S. Individual Income Tax Return;

Form 4972, Special 10-year Averaging Method;

Form 5329, Return for Individual Retirement Savings Arrangement;

Form 5405, Credit for Purchase or Construction of New Principal Residence.

Some helpful publications you can send for using the order blank are:

17 Your Federal Income Tax (1976 edition)
54 Tax Guide For U.S. Citizens Abroad
334 Tax Guide for Small Business (1976 edition)
501 Exemptions and Dependents
502 Medical Expenses
503 Child Care and Disabled Dependent Care
506 Computing Your Tax Under the Income Averaging Method
521 Moving Expenses
522 Sick Pay
523 Selling Your Home
524 Retirement Income Credit
526 Contributions
529 Miscellaneous Deductions
530 Tax Information for Homeowners
532 Students and Parents
545 Interest Expenses
552 Recordkeeping Requirements
554 Tax Benefits for Older Americans
870-A Individual Income Tax Tables for Returns with Incomes Under $15,000 Claiming THIRTEEN or More Exemptions (and not itemizing deductions)

Other publications and forms referred to in the instructions are available without cost from any District Director.

Order Blank for Free Forms and Publications.—The forms and publications listed below are described above. We will send you 2 copies of each form and 1 copy of each publication circled below. Cut the order blank on the dotted line, write your name and address on the other side. Enclose this order blank in an envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. **Do not** use the envelope we furnished you in your income tax pamphlet as this envelope should be used for filing your income tax return. Orders for forms and publications should be mailed no later than March 16, to insure timely receipt of your order.

Circle Desired Forms and Publications

1040	Schedules E&R (1040)	2120	4136	4797 Instructions	5329	Pub. 503	Pub. 530
Instructions for Form 1040 and Schedules	Schedule F (1040)	2210	4137	4798	5329 Instructions	Pub. 506	Pub. 532
1040A	Schedule G (1040)	2440	4562	4831	5405	Pub. 521	Pub. 545
1040A Instructions	Schedule SE (1040)	2441	4683	4832	Pub. 17	Pub. 522	Pub. 552
Schedules A&B (1040)	1040-ES	3468	4684	4832 Instructions	Pub. 54	Pub. 523	Pub. 554
Schedule C (1040)	1310	3468 Instructions	4684 Instructions	4835	Pub. 334	Pub. 524	Pub. 870-A
Schedule D (1040)	2106	3903	4797	4868	Pub. 501	Pub. 526	
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Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1975

Name(s) as shown on Form 1040 | Your social security number

Schedule A—Itemized Deductions (Schedule B on back)

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 11 of Instructions.)

1 **One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below)**
2 Medicine and drugs
3 Enter 1% of line 15, Form 1040
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5 Enter balance of insurance premiums for medical care not entered on line 1
6 Enter other medical and dental expenses:
a Doctors, dentists, nurses, etc.
b Hospitals
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶
7 Total (add lines 4 through 6c)
8 Enter 3% of line 15, Form 1040
9 Subtract line 8 from line 7 (if less than zero, enter zero)
10 **Total (add lines 1 and 9).** Enter here and on line 35 ▶

Taxes (See page 11 of Instructions.)

11 State and local income
12 Real estate
13 State and local gasoline (see gas tax tables)
14 General sales (see sales tax tables)
15 Personal property
16 Other (itemize) ▶
17 **Total (add lines 11 through 16).** Enter here and on line 36 ▶

Interest Expense (See page 12 of Instructions.)

18 Home mortgage
19 Other (itemize) ▶
20 **Total (add lines 18 and 19).** Enter here and on line 37 ▶

Contributions (See page 12 of Instructions for examples.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence
b Other cash contributions. List donees and amounts. ▶
22 Other than cash (see page 12 of instructions for required statement)
23 Carryover from prior years
24 **Total contributions (add lines 21a through 23).** Enter here and on line 38 ▶

Casualty or Theft Loss(es) (See page 13 of Instructions.)
Note: *If you had* **more than one loss,** *omit lines 25 through 28 and see page 13 of Instructions for guidance.*

25 Loss before insurance reimbursement
26 Insurance reimbursement
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)
28 Enter $100 or amount on line 27, whichever is smaller
29 **Casualty or theft loss (subtract line 28 from line 27).** Enter here and on line 39 ▶

Miscellaneous Deductions (See page 13 of Instructions.)

30 Alimony paid
31 Union dues
32 Expenses for child and dependent care services (attach Form 2441)
33 Other (itemize) ▶
34 **Total (add lines 30 through 33).** Enter here and on line 40 ▶

Summary of Itemized Deductions **A**

35 Total medical and dental—line 10
36 Total taxes—line 17
37 Total interest—line 20
38 Total contributions—line 24
39 Casualty or theft loss(es)—line 29
40 Total miscellaneous—line 34
41 **Total deductions (add lines 35 through 40).** Enter here and on Form 1040, line 44 ▶

Schedules A&B (Form 1040) 1975 — **Schedule B—Dividend and Interest Income** — Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part I Dividend Income

Note: *If gross dividends (including capital gain distributions) and other distributions on stock are $400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 10a (see note below).*

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1
3 Capital gain distributions (see page 14 of Instructions. Enter here and on Schedule D, line 7). See note below
4 Nontaxable distributions (see page 14 of Instructions)
5 Total (add lines 3 and 4)
6 **Dividends before exclusion (subtract line 5 from line 2).** Enter here and on Form 1040, line 10a

Part II Interest Income

Note: *If interest is $400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.*

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 14 of Instructions). (List payers and amounts)

8 Total interest income. Enter here and on Form 1040, line 11

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 29b.* **B**

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SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

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).

1975

Name(s) as shown on Form 1040 | Social security number

Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

D

	a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction F) and expense of sale	f. Gain or (loss) (d less e)
1						

2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	2	
3	Enter net gain or (loss), combine lines 1 and 2	3	
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction I)	4(a)	( )
(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)	(b)	( )
5	Net short-term gain or (loss), combine lines 3, 4(a) and (b)	5	

Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

6						

7	Capital gain distributions	7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction I)	12(a)	( )
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)	(b)	( )
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b)	13	

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here	14	
15	**If line 14 shows a gain—**		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29a	(b)	
16	**If line 14 shows a loss—**		
	► If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV (see Instruction J).		
	► Otherwise,		
	(a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	
	(b) Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction N for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see Instruction M)	(b)	( )

Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13

17	Enter loss from line 5; if line 5 is zero or a gain, enter a zero		17	
18	Enter loss from line 13		18	
19	Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero		19	
20	Reduce loss on line 18 to the extent of the gain, if any, on line 19		20	
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	21		
	Note: If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).			
22	Enter gain, if any, from line 11	22		
23	Enter smaller of amount on line 21 or line 22	23		
24	Enter excess of gain on line 21 over amount on line 23	24		
25	Enter loss from line 4(a); if line 4(a) is blank, enter a zero	25		
26	Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction K)	26		
27	Enter loss from line 12(a)	27		
28	Add the gain(s) on line(s) 23 and 26	28		
29	Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction L)		29	
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero)		30	
31	Subtract amount on line 30 from the loss on line 20		31	
32	Enter 50% of the amount on line 31		32	
33	Add lines 17, 30, and 32		33	
34	Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (a) Amount on line 33; (b) $1,000 ($500 if married and filing a separate return—see Instruction N for a higher limit not to exceed $1,000); or, (c) Taxable Income, as adjusted (see Instruction M)		34	( )

Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14 (See Instruction N)

35	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	35	
	Note: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).		
36	Enter gain, if any, from line 3	36	
37	Enter smaller of amount on line 35 or line 36	37	
38	Enter excess of gain on line 35 over amount on line 37	38	
39	Enter loss from line 12(a); if line 12(a) is blank, enter a zero	39	
40	Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction K)	40	
41	Enter loss from line 4(a)	41	
42	Add the gain(s) on line(s) 37 and 40	42	
43	Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction L)	43	

Part VI Computation of Alternative Tax (See Instruction W to See if the Alternative Tax Will Benefit You)

44	Enter amount from Form 1040, line 47	44	
45	Enter amount from line 15(a)	45	
46	Subtract amount on line 45 from amount on line 44 (but not less than zero)	46	
47	Enter smaller of amount on line 13 or line 14	47	
	If line 47 does not exceed $50,000 ($25,000 if married filing separately), check here ► ☐ and omit lines 48 through 54.		
48	Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains" (see Instruction W)	48	
49	Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger. If line 49 is equal to or greater than line 47, check here ► ☐ and omit lines 50 through 54.	49	
50	Multiply amount on line 49 by 50%	50	
51	Add amounts on lines 46 and 50	51	
52	Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)	52	
53	Tax on the amount on line 51 (use Tax Rate Schedule in instructions)	53	
54	Subtract amount on line 53 from amount on line 52	54	
55	Tax on the amount on line 46 (use Tax Rate Schedule in instructions)	55	
56	If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	
57	Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16a	57	

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Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)

Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedules E and R (Form 1040).

1975

Name(s) as shown on Form 1040 | Your social security number

Schedule E—Supplemental Income Schedule (Complete Schedule R on back if eligible for retirement income credit)

Part I **Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 31b. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

1 Name of payer
2 Did your employer contribute part of the cost? Yes No
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? Yes No
If "Yes," show: Your contribution $....., Contribution recovered in prior years $
3 Amount received this year
4 Amount excludable this year
5 Taxable portion (subtract line 4 from line 3)

Part II **Rent and Royalty Income.** If you need more space, you may use Form 4831.
Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. *If at least two-thirds of your gross income is from farming or fishing, check this box* ☐.

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
1 Totals				

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

Part III **Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.**
Note: If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. *If at least two-thirds of your gross income is from farming or fishing, check this box* ☐.

(a) Name	Enter in column (b): P for Partnership, E for Estate or Trust, or S for Small Business Corporation. (b)	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
1 Totals				

2 Income or (loss). Total of column (d) less total of column (e)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31a) ▶

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II Above. If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ⟶						
2 Totals						

E

Schedules E&R (Form 1040) 1975 **Schedule R—Retirement Income Credit Computation** Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

If you received earned income in excess of $600 in each of any 10 calendar years before 1975, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see Form 1040 instructions, page 5), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on Form 1040, line 17. If you compute your own tax, fill out all applicable lines of this schedule.
Married residents of Community Property States see Schedule R instructions.

Joint return filers use column A for wife and column B for husband. All other filers use column B only.

Did you receive earned income in excess of $600 in each of any 10 calendar years before 1975? (Widows or widowers see Schedule R instructions.) If "Yes" in either column, furnish all information below in that column. **Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B.**

	A ☐ Yes ☐ No	B ☐ Yes ☐ No	C Alternative Computation (Combined information of husband and wife if joint return and both 65 or over)
1 Maximum amount of retirement income for credit computation	$1,524 00	$1,524 00	$2,286 00
2 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income			
(b) Earned income received (does not apply to persons 72 or over): (1) If you are under 62, enter the amount in excess of $900			R
(2) If you are 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450			
3 Total of lines 2(a) and 2(b)			
4 Balance (subtract line 3 from line 1) If column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, do not file this schedule.			
5 Retirement income: (a) **If you are under 65:** Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 15			
(b) **If you are 65 or older:** Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts received from individual retirement accounts and individual retirement annuities that are included on Form 1040, line 15, and gross rents from Schedule E, Part II, column (b). Also include your share of gross rents from partnerships and your proportionate share of taxable rents from estates and trusts			
6 Line 4 or line 5, whichever is smaller			
7 (a) Total (add amounts on line 6, columns A and B)			
(b) Amount from line 6, column C, if applicable			
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater			
9 Amount of tax shown on Form 1040, line 16c			
10 **Retirement income credit.** Enter here and on Form 1040, line 48, the amount on line 8 or line 9, whichever is smaller. **Note:** If you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and complete lines 11, 12, and 13, below			
11 Credit for foreign taxes or tax free covenant bonds			
12 Subtract line 11 from line 9 (if less than zero, enter zero)			
13 **Retirement income credit.** Enter here and on Form 1040, line 48, the amount on line 8 or line 12, whichever is smaller			

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Individual Returns/1975 • Forms and Instructions 225

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

1975

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

● If you had wages, including tips, of $14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.

● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) | Social security number of self-employed person ▶

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

● If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
● If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD 1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method)		
(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and (b))		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are: (a) Not more than $2,400, enter two-thirds of the gross profits		
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600		
[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.		
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method		

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.)		
(b) Partnerships, joint ventures, etc. (other than farming)		
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line		
(d) Service with a foreign government or international organization		
(e) Other (See Form 1040 instructions for line 35.) Specify ▶		
6 Total (add lines 5(a) through (e))		
7 Enter adjustments if any (attach statement)		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		
If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.		
Note: *You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.*		SE
NONFARM OPTIONAL METHOD 9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)	$1,600	00
(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)		
(c) Balance (subtract line 9(b) from line 9(a))		
10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller		
11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller		
[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7		

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): (a) From farming (from line 4)		
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)		
13 Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)		
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is	$14,100	00
15 (a) Total "FICA" wages and "RRTA" compensation		
(b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA		
(c) Total of lines 15(a) and (b)		
16 Balance (subtract line 15(c) from line 14)		
17 Self-employment income—line 13 or 16, whichever is smaller		
18 Self-employment tax. (If line 17 is $14,100.00, enter $1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59		

U.S. GOVERNMENT PRINTING OFFICE 1976 653-351 E.I. No. 36-2234445

Form **4625**
Department of the Treasury
Internal Revenue Service

Computation of Minimum Tax

▶ Attach to Form 1040

1975

Name(s) as shown on Form 1040 | Your social security number

1 Tax Preference Items. File this form if the total tax preference items (line 2) is more than $30,000 ($15,000 if married filing separately) even though you owe no minimum tax. If this is a short period return, see instructions for line 3. **Caution:** See "Limitations on amounts treated as tax preference items in certain cases" in instructions.		
(a) Accelerated depreciation on real property:		
(1) Low-income rental housing under sec. 167(k)		
(2) Other real property		
(b) Accelerated depreciation on personal property subject to a net lease		
(c) Amortization of certified pollution control facilities		
(d) Amortization of railroad rolling stock		
(e) Amortization of on-the-job training facilities		
(f) Amortization of child care facilities		
(g) Stock options		
(h) Reserves for losses on bad debts of financial institutions		
(i) Depletion		
(j) Capital gains		
2 Total tax preference items (add lines 1(a) through 1(j))		
3 Exclusion. Enter $30,000. If married filing separately, enter $15,000		
4 Subtract line 3 from line 2		
5 Amount from Form 1040, line 18 *		
6 Amount from Form 1040, line 55		
7 Amount from Form 1040, line 56		
8 Amount from Form 1040, line 58 for Individual Retirement Bonds		
9 Tax imposed under sec. 72(m)(5) (premature distributions from self-employed retirement plans)		
10 Tax carryover from prior year(s) (attach statement showing computation)		
11 Add lines 5 through 10		
12 Subtract line 11 from line 4		
13 Multiply amount on line 12 by .10 and enter result		
14 Enter amount of any 1975 net operating loss carryover to 1976 (attach statement showing computation)		
15 Multiply amount on line 14 by .10 and enter result		
16 Deferred minimum tax—enter amount from line 13 or line 15, whichever is smaller		
17 Minimum Tax. Subtract line 16 from line 13		
18 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)		
19 Total minimum tax. Add lines 17 and 18		
20 Excess credits. See instructions for line 20 before completing this section. If Form 1040, line 18 is more than zero, omit lines 20(a) through (e) and enter the amount from line 19 on line 21.		
(a) Credit for personal exemptions		
(b) Retirement income credit		
(c) Credit for political contributions		
(d) Credit for purchase of new principal residence		
(e) Add amounts on lines 20(a) through (d)		
21 Subtract line 20(e) from line 19. Enter here and on Form 1040, line 57		

*Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump-sum distributions) or any partial tax under sec. 668 (accumulation distribution by trusts), see special rule—proposed I.T. Regs. sec. 1.56-1(c).

16—82544-1

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

Who Must File.—If you have tax preference items in excess of $30,000 ($15,000 if married filing separately) you must file this form even though you owe no minimum tax. If this is a short period return, see the note in instructions for line 3.

Line 1—Tax Preference Items.—

(a) Accelerated depreciation on real property:

(1) Low income rental housing under sec. 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. You must compute this excess on a property by property basis.

Note: If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (a)(1) the amount by which this amortization exceeds straight-line depreciation over the improvements' normal useful life.

(b) Accelerated depreciation on personal property subject to a net lease.—Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

(c) Amortization of certified pollution control facilities,

(d) Amortization of railroad rolling stock,

(e) Amortization of on-the-job training facilities, and

(f) Amortization of child care facilities. For items (c), (d), (e) and (f) with respect to each certified pollution control facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(g) Stock options.—If you received stock subject to qualified or restricted stock options, enter the amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(h) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(i) Depletion.—Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. You must compute this excess on a property by property basis.

(j) Capital gains.—Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D (Form 1040), line 15(a). However, if you report capital gain distributions on Form 1040, line 29b, enter amount included on line 29b here.)

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See proposed Income Tax Regulations sec. 1.57-4 for limitations on amounts treated as tax preference items in certain cases. If limitations apply, attach schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—You, as a partner, must take into account separately your distributive share of items of income and deductions which enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable tax preference items to reflect the election.

If you are a:

- beneficiary of an estate or trust, see sec. 58(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns.—If this return is for a short period, a special formula is used for determining the adjustment in exclusion for computing the minimum tax for tax preference. See sec. 443(d).

However, if you are married filing separately, substitute $15,000 for the $30,000.

***Note:** If line 2 is more than either the adjusted exclusion or $30,000 ($15,000 if married filing separately) file this form even though you owe no minimum tax.*

Line 10—Tax Carryover from Prior Year(s).—If the tax less credits for a taxable year exceeds the sum of the items of tax preference in excess of $30,000 ($15,000 if married filing separately), the excess may be carried forward for 7 years to reduce the amount subject to minimum tax. See sec. 56(c).

If this carryover is from more than one prior year, use the carryover from the earliest year first. Attach a statement showing computation of the carryover.

Line 14—1975 Net Operating Loss Carryover to 1976.—Under certain conditions, part or all of the amount shown on line 13 may be deferred to a subsequent year. See sec. 56(b).

Line 18—Minimum Tax Deferred from Prior Year(s).—If a net operating loss carryover from 1974 reduces taxable income for 1975, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in 1974, all or part of the deferred minimum tax may be includable on line 18 as tax liability for 1975.

The deferred minimum tax is to be included on line 18 to the extent the portion of the net operating loss carryover attributable to the deferred minimum tax reduces taxable income for 1975. For purposes of computing the amount attributable, the portion of the net operating loss carried over that is not attributable to the deferred minimum tax has priority and is applied in reducing the 1975 taxable income before the portion of the carryover that is attributable to the deferred minimum tax. See sec. 56(b).

Line 20—Excess Credits.—If Form 1040, line 18 is zero you may be able to claim the unused portion of these credits against your minimum tax. The credits are applied in the order listed on Form 4625, first to the tax on Form 1040, line 16(a), and next to the minimum tax on Form 4625, line 19. For example, if the amount on Form 1040, line 18 is zero after applying the personal exemption credit and a portion of retirement income credit, the balance of retirement income credit and any credits for political contributions and the purchase of a new principal residence can be applied to the extent of the minimum tax on Form 4625, line 19. Enter on lines 20(a), (b), (c), and (d) only that portion of the credits that are used to reduce the minimum tax. **Do not** reduce the minimum tax below zero. See sections 37, 41, 42, and 44.

U.S. GOVERNMENT PRINTING OFFICE: 1975—O-575-150

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Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Earned Income

► Attach to Form 1040 (or Form 1041).

1975

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Earned taxable income is:
$38,000 or less, and on Form 1040, you checked line 1 or line 4,
$52,000 or less, and on Form 1040, you checked line 2 or line 5,
$26,000 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked line 3.

1	Earned income (see instructions)		1	
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	
4	Enter your adjusted gross income		4	
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	
6	Enter your taxable income		6	
7	Multiply the amount on line 6 by the percentage on line 5		7	
8	a. Enter the larger of either (1) the total of your 1975 tax preference items or (2) one-fifth of the total of your tax preference items for 1971, 1972, 1973, 1974, and 1975	8a		
	b. Less	8b	$30,000	
	c. Subtract line 8b from line 8a		8c	
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	
10	If: on Form 1040, you checked line 1 or line 4, enter $38,000 on Form 1040, you checked line 2 or 5, enter $52,000 Estate or Trust, enter $26,000		10	
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	
12	Enter 50% of line 11		12	
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13		
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14		
15	Subtract line 14 from line 13		15	
16	If the amount on line 10 is: $38,000, enter $13,290 ($12,240 if unmarried head of household) $52,000, enter $18,060 $26,000, enter $9,030		16	
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16a (or Form 1041, line 24); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	
	Computation of Alternative Tax			
18	Amount from line 6		18	
19	Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 20)		19	
20	Subtract line 19 from line 18		20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14* (or enter amount from Sch. D (Form 1041), line 17(e)) **If line 21 does not exceed $50,000, check here ► ☐ and omit lines 22 through 28.**		21	
22	Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) Instructions		22	
23	Amount from line 22 or $50,000, whichever is larger **If line 23 is equal to or greater than line 21, check here ► ☐ and omit lines 24 through 28.**		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). **Caution:** If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20		29	
30	Subtract line 29 from line 13		30	
31	Subtract line 30 from line 17		31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	
34	Enter here and on Form 1040, line 16a (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 33, whichever is smaller		34	

* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 29b. Also, enter on line 21 the total amount of capital gain distributions received.

16—82540-1

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

Line 1—Earned income.—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains) and group-term life insurance purchased for employees that are includible in gross income. It also includes amounts includible in gross income under section 83.

If you perform personal services for a corporation, "earned income" generally means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than goodwill) if your personal efforts created the property.

The entire amount you receive for performing professional services, such as those of a doctor, dentist, lawyer, architect, or accountant, will be treated as earned income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of the services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance (but not more than 30% of your share of net profits of such trade or business) will be considered to be earned income. See section 1.1348–3(a)(3) of the regulations for rules on earned income from business in which capital is material.

For rules relating to a decedent's income, see section 1.1348–3(a)(4) of the regulations.

If you are a *nonresident alien*, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

"Earned income" does not include dividends (including amounts treated as dividends by reason of section 1373(b) and Income Tax Regulations section 1.1373–1), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains under chapter 1 of the Code.

"Earned income" does not include any distribution to which section 72(m)(5), 402(a)(2), 402(e), or 403(a)(2)(A) applies, or any deferred compensation within the meaning of section 404. "Deferred compensation" for this purpose does not include any amount received before the end of the taxable year following the first taxable year that the recipient's right to receive the amount is not subject to a substantial risk of forfeiture.

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business.

Sections 402(a)(2), 402(e), and 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348–3(a)(5) of the regulations for exceptions to the definition of earned income.

See section 1.1348–3(b) of the regulations for the definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunerations, emoluments, and other fixed or determinable annual or periodic gains, profits, and income subject to tax at the rate of 30 percent (or lower treaty rate) under section 871(a)(1)(A).

Line 2—Deductions.—Include on this line any deductions that are required to be taken into account under section 62 in determining adjusted gross income and are properly allocable to or chargeable against earned income. These deductions include:

(1) deductions attributable to a trade or business from which earned income is or may be derived,

(2) expenses paid or incurred in connection with the performance of services as an employee,

(3) deductions allowable by sections 404 (employer contributions to an employer's trust or annuity plan) and 405(c) (employer contributions to qualified bond purchase plans),

(4) deductions allowable by section 217 (moving expense),

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans), and

(6) a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against earned income. See section 1.1348–2(d)(2)(vi) of the regulations for more information on net operating loss deduction.

Line 8—Tax preference offset.—See section 1.1348–2(d)(3) of the regulations for detailed information concerning tax preference items to be taken into account to determine the tax preference offset.

Line 9—Earned taxable income.—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset.

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable income.

NOTE: If this is a short period return, see section 1.1348–2(c) of the regulations.

U.S. GOVERNMENT PRINTING OFFICE: 1975—O-575-157

16—82540-1

Form **4952**
Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

► See instructions on back.
► Attach to return.

1975

Name(s) as shown on return | Identifying number

Identify taxpayer . . . . . ► ☐ Individual ☐ Estate ☐ Trust

Part I Interest Expense on Investment Indebtedness (See Instructions 3(a) and 9)

	Deductible Interest (a) Nonbusiness	(b) Business
1 Enter interest other than amounts reportable on lines 2 and 3		
2 Your pro-rata share from partnerships		
3 Your pro-rata share from subchapter S corporations		
4 Add each column		
5 Total investment interest (sum of amounts on line 4)		
6 Individuals enter $25,000 ($12,500 if married filing separately)		
7 Estates enter $25,000; trusts enter zero		
8 Excess of line 5 over exemption on line 6 (or line 7) (if line 5 is equal to or less than line 6 (or 7), enter zero)		

Note: *If line 8 is zero and Part IV, Investment Interest Expense Carryover from Prior Years, is not applicable,* you need not complete this form. *(Deduct interest in full.) However, if only Part IV is applicable, complete lines 9 through 13, column (a), then go to Part IV.*

Part II Computation of Deduction Limitation

	Other Items Used to Offset Interest Expense (a) Net Investment Income (See Instruction 3(c))	(b) Excess Expenses "Net Lease Property" (See Instruction 3(d))	(c) Excess Long-Term Gain Over Short-Term Loss (See Instruction 3(c))
Note: *If a net loss exists for column (a) or (c) items, enter such loss as a minus figure on the appropriate line. (See instruction 10.)*			
9 Enter amounts other than reportable on lines 10, 11, and 12			
10 Your pro-rata share from partnerships			
11 Your pro-rata share from subchapter S corporations			
12 Your pro-rata share from estates and trusts			
13 Combine amounts in each column (if column (a) or (c) shows a loss, enter zero)			
14 Total other offset items (sum of amounts on line 13)			
15 Tentative limitation (sum of lines 6 (or 7) and 14—but do not enter amount larger than amount on line 5)			
16 Enter amount of capital gain from line 13, column (c) included on line 15 (Limit such gain to extent line 8 exceeds the sum of columns (a) and (b) on line 13)			
Note: *For adjustment of such gain on Schedule D, see Schedule D instructions for return filed.*			
17 Enter excess of interest on line 5 over amount on line 15			
18 Additional deduction (enter 50% of amount on line 17)			
19 Interest deduction limitation (sum of lines 15 and 18). Complete applicable lines in Part III			
20 Disallowed interest in current year (excess of line 5 over line 19). Complete line 26			

Part III Allocating and Reporting Amount on Line 19

Note: *Identify all amounts carried to other forms as "From Form 4952."*	(a) Nonbusiness	(b) Business
21 Enter the percentage each amount on line 4 is of the amount on line 5	%	%
Allocating and reporting limitation.		
22 Nonbusiness portion—(multiply amount on line 19 by percentage on line 21, column (a)). Individuals—enter as interest deduction on Schedule A (Form 1040). Estates and Trusts—enter here only the amount excluded in determining net operating loss.		
23 Business portion—enter excess of line 19 over line 22		
Reporting adjustments on tax return required for business portion (Complete either line 24 or 25):		
24 Interest deduction on tax return (excess of line 23 over sum of lines 2 and 3, column (b)) Individuals—enter amount as interest expense on Schedule E (Form 1040), Part II. Estates and Trusts—include in total on Form 1041, line 10.		
25 Decrease interest expense deducted on return (excess of the sum of lines 2 and 3, column (b) over line 23). Individuals—Add to income on Schedule E (Form 1040), Part III. Estates and Trusts—Add to income on Form 1041, lines 3 and 8 in proportion to amounts on lines 2 and 3, column (b).		
26 Disallowed interest expense carryover (see note for limitation)		

Note: *Reduce the carryover by the amount of the nonbusiness portion of line 20 that would not have decreased taxable income or increased net operating loss in the taxable year had the deduction limitation not been in effect.*

c48—10—82509-1

Form 4952 (1975)

Part IV Investment Interest Expense Carryover from Prior Years

Note: *Identify amounts carried to other forms as "From Form 4952."*	Enter only amount applicable to each year (a) 1972	(b) 1973	(c) 1974
27 Carryover: Enter amount(s) from 1974 Form 4952, lines 26 and 39			
28 Enter amount from line 13, column (a) plus $25,000*			
29 Enter the larger of the amount on line 5 or $25,000*			
30 Excess of amount on line 28 over line 29			
31 Enter 50% of line 30 ► $ Allocate amount to the earliest year first			
32 Interest deduction limitation: Enter the smaller of amount on line 27 or 31 for each column			
33 Enter nonbusiness percentage applicable for each year	%	%	%
34 Nonbusiness portion—(multiply amount on line 32 by the percentage on line 33) Individuals—enter sum of all columns as interest on Schedule A (Form 1040). Estates and Trusts—enter only the amount excluded in determining net operating loss.			
35 Business portion (excess of line 32 over line 34) Enter total here ► $ Individual—deduct total as interest on Schedule E (Form 1040), Part II. Estates and Trusts—include in total on Form 1041, line 10.			
36 Interest carryover from prior years disallowed in 1975 (excess of line 27 over line 32)			
37 Enter the 50% capital gain deduction claimed on your 1975 Schedule D			
38 Allocate amount on line 37 to the earliest year first			
39 Interest carryover to 1976 (excess of line 36 over line 38)			

* $12,500, if married filing separately; zero, if a trust.

General Instructions

1. Who Must File.—Individuals, estates, and trusts are limited in the taxable year on the deduction of interest expense on indebtedness incurred to purchase, or carry, investment property and net lease property. Computation of the limitation is required: (a) if the total investment interest on line 5 exceeds the amount on line 6 (or 7), or (b) if there is a carryover of disallowed investment interest expense from a prior year.

2. Description of Property Involved.—

a. Property held for investment includes all investments held for the production of taxable income or gain. Such property does not include property used in a trade or business.

b. Property subject to net lease is rental property that is treated for purpose of computing the limitation as property held for investment. The character of the income and expenses of such property does not change for computing the gain or loss with respect to rental property. Rental property is net lease property if either or both of these conditions exist:

(1) The lessor is either guaranteed a specific return of income or is guaranteed in whole or in part against loss of income.

(2) The sum of the deductions of the lessor in the taxable year with respect to such property, which are allowable solely by reason of section 162 (other than rents and reimbursed amounts), is less than 15% of the income produced by such property. With respect to the 15% test, the lessor may elect to: (i) treat all leased portions of a parcel of real property as subject to a single lease, and (ii) exempt real property that has been in use for more than 5 years.

3. Items to Use in Computing the Limitation.—

a. Investment interest expense is the interest paid or accrued on indebtedness incurred or continued, to purchase or carry property held for investment or rental property subject to a net lease. Taxpayer's method of accounting will determine the amount of interest to include in the taxable year.

b. Exemption provided on line 6 (or 7).

c. Net investment income is the amount by which investment income exceeds investment expenses. (1) Investment income includes the following that are includible in gross income: interest, dividends, rents from net lease property, royalties, net short-term capital gains from investment property, and amounts recaptured as ordinary income from the sale or exchange of investment property subject to section 1245 or 1250 provisions. (2) Investment expenses are those deductions directly connected with the production of investment income. Such deductions are those allowable by Sections 162, 164(a)(1) or (2), 166, 167, 171, 212, or 611. Depreciation is limited to the amount computed under the straight line method. Depletion is limited to an amount based on cost. Investment income and expenses do not include any amounts connected with a trade or business.

d. Excess of "out of pocket" expenses is the amount by which expenses allowable under sections 162, 163 (exclude section 163(d) portion), 164(a)(1) or (2), or 212 attributable to property subject to net lease, exceeds the income produced by such property.

e. Excess of net long-term capital gains over net short-term capital losses in the taxable year attributable to property held for investment.

4. Source of Amounts to Include.—

a. **Taxpayer's own investment interest expense and offset items.**

b. **Partnership.**—Taxpayer's pro-rata share of partnership's investment interest expense and other items used in the computation.

c. **Subchapter S corporation.**—Taxpayer's pro-rata share of the corporation's investment interest expense and other items of income and expenses that would be taken into account if this limitation applied to such corporation. Such amounts will be apportioned among the shareholders in a manner consistent with section 1374(c)(1).

d. **Estates and trusts.**—When there is distributable net income, taxpayers will include their share of: (1) the net investment income, and (2) the excess of net long-term capital gain over net short-term capital loss from the sale or exchange of investment property.

5. Exceptions.—The provisions of section 163(d) do not apply to interest on indebtedness incurred for the construction of property to be used in a trade or business, or to any items used in the computation attributable to a specific item of property and the indebtedness for such property, or if a written contract or commitment by the taxpayer for such indebtedness, was in effect on December 16, 1969. (For further instructions, see section 163(d)(6).)

6. Carryover of Disallowed Interest.—Amounts disallowed in the current year because of the limitation are carried to the following year and deducted within limitations.

Instructions for Completing Form

7. Identifying Number.—Individuals enter social security number. Estates and Trusts enter employer's identification number.

8. Parts to Complete.—Complete Part I, and, if applicable, Part II and III for the current year deduction limitation. Complete Part IV only if there is a carryover of disallowed investment interest from a prior year.

9. Instructions for Part I.—Important: DO NOT DEDUCT as separate items or interest on your return the amounts shown on line 1, and the amount in column (a) on line 2 if Part III is required as part of the computation. Part III provides the computations and instructions for deducting the interest expense. Enter the appropriate investment interest expense in columns (a) and (b) as follows:

a. In column (a).—Enter ONLY such interest that is attributable to property described in instruction 2a.

b. In column (b).—Enter on lines 1 and 2 ONLY such interest that is attributable to rental property described in instruction 2b, and on line 3 the amount described.

10. Instructions for Part II.—In determining total offset items in computing the limitation deduction, certain net loss amounts must be shown and combined with other amounts.

a. If either line 10 or line 11 is used, enter as a minus figure any net loss that exists for lines 9, 10, and 11, in column (a); and for lines 9 and 10, in column (b).

b. **Line 16.** The net long-term capital gain used to offset investment interest expense is treated as ordinary income for purpose of the alternative tax, deduction for capital gains, and for tax preference items. See the Schedule D instructions for the respective return for treatment of such amount on the Schedule D.

11. Instructions for Part III.—Where the interest deduction limitation includes allowable nonbusiness and business deductions, allocation of the limitation must be made.

12. Instructions for Part IV.—Disallowed interest carried over from prior years must be treated separately since the percentage for allocating is different in each year. Add the allowable deductions to any amounts already determined in Part III.

U.S. GOVERNMENT PRINTING OFFICE : 1975— 575-167

c48—10—82509-1

Form **4972**
Department of the Treasury
Internal Revenue Service

Special 10-Year Averaging Method
(For Total Distribution from Qualified Retirement Plan)
► Attach to Form 1040 or Form 1041. ► See separate instructions.

1975

Name(s) as shown on return | Identifying number

Note: *The ordinary income portion, capital gain portion, and current actuarial value of annuity (if applicable) of your lump-sum distribution should be shown on Copy B of your Form 1099R or other statement. However, if these amounts are not provided, ask your employer to furnish them to you.*

Part I Use this Part if Special 10-Year Averaging Method was Not Elected in 1974

1 Capital gain portion from block 2, Form 1099R 1

Note: *If you are a beneficiary entitled to the death benefit exclusion (see instruction A), divide line 1 by line 3 and multiply the result by line 5. Enter this amount on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, instead of amount shown in block 2 of Form 1099R and identify in column a as "Capital gain portion of lump-sum distribution less death benefit exclusion." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of the amount on Form 1040, line 29b.*

If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain portion shown on Form 1099R in accordance with the previous instructions except identify as "Capital gain portion of lump-sum distribution."

2 Ordinary income portion from block 3, Form 1099R. Enter here instead of on Form 1040 or Form 1041 (see instruction A) 2

3 Add lines 1 and 2 3

4 Death benefit exclusion (see instruction A) 4

5 Total taxable amount (subtract line 4 from line 3) 5

6 Current actuarial value of annuity (if applicable) 6

7 Adjusted total taxable amount (add lines 5 and 6). If this amount is $70,000 or more, skip lines 8 through 11, and also enter this amount on line 12 7

8 50 percent of line 7, but not more than $10,000 8

9 Subtract $20,000 from line 7. Enter difference, but not less than zero 9

10 20 percent of line 9 10

11 Adjusted minimum distribution allowance (subtract line 10 from line 8) 11

12 Adjusted total taxable amount less adjusted minimum distribution allowance (subtract line 11 from line 7) 12

13 10 percent of line 12 13

14 Tax on amount on line 13. Use tax rate Schedule X (Single Taxpayer Rate)* 14

15 Multiply line 14 by 10. If no entry on line 6, skip lines 16 through 21, and also enter this amount on line 22 15

16 Divide line 6 by line 7 (see instruction E) . . . . . 16 %

17 Multiply line 11 by percentage on line 16 17

18 Subtract line 17 from line 6 18

19 10 percent of line 18 19

20 Tax on amount on line 19. Use tax rate Schedule X (Single Taxpayer Rate)* 20

21 Multiply line 20 by 10 21

22 Subtract line 21 from line 15 22

23 Divide line 2 by line 3 (see instruction E) . . . . . 23 %

24 Tax on ordinary income portion of lump-sum distribution (multiply line 22 by percentage on line 23). Show this amount on Form 1040 or Form 1041, page 1 in the bottom margin. Identify as "Tax from Form 4972" and increase the tax shown on Form 1040, line 16a or Form 1041, line 24 or 25 . . . 24

*Tax rate Schedule X can be found in Instructions for Form 1040.

Form **4972** (1975)

Part II Use this Part if Special 10-Year Averaging Method was Elected or an Annuity Contract Received in 1974

		(a) Total Received 1975	(b) Total Received 1974	(c) Total of Columns (a) and (b)
1 Capital gain portion from block 2, Form 1099R	1			
Note: *If you are a beneficiary entitled to the death benefit exclusion (see instruction A), use the amounts on the lines in column (a) and divide line 1 by line 3 and multiply the result by line 5. Enter this amount on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, instead of amount shown in block 2 of Form 1099R and identify in column a as "Capital gain portion of lump-sum distribution less death benefit exclusion." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of the amount on Form 1040, line 29b.* *If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain portion shown on Form 1099R in accordance with the previous instructions except identify as "Capital gain portion of lump-sum distribution."*				
2 Ordinary income portion from block 3, Form 1099R. Enter here instead of on Form 1040 or Form 1041 (see instruction A)	2			
3 Add lines 1 and 2	3			
4 Death benefit exclusion (see instruction A)	4			
5 Total taxable amount (subtract line 4 from line 3)	5			
6 Current actuarial value of annuity (if applicable)	6			
7 Adjusted total taxable amount (add lines 5 and 6, column (c)). If this amount is $70,000 or more, skip lines 8 through 11, and also enter this amount on line 12	7			
8 50 percent of line 7, but not more than $10,000	8			
9 Subtract $20,000 from line 7. Enter difference, but not less than zero	9			
10 20 percent of line 9	10			
11 Adjusted minimum distribution allowance (subtract line 10 from line 8)	11			
12 Adjusted total taxable amount less adjusted minimum distribution allowance (subtract line 11 from line 7)	12			
13 10 percent of line 12	13			
14 Tax on amount on line 13. Use tax rate Schedule X (Single Taxpayer Rate)*	14			
15 Multiply line 14 by 10. If no entry on line 6, skip lines 16 through 21, and also enter this amount on line 22	15			
16 Divide line 6, column (c), by line 7 (see instruction E)	16			%
17 Multiply line 11 by percentage on line 16	17			
18 Subtract line 17 from line 6, column (c)	18			
19 10 percent of line 18	19			
20 Tax on amount on line 19. Use tax rate Schedule X (Single Taxpayer Rate)*	20			
21 Multiply line 20 by 10	21			
22 Subtract line 21 from line 15	22			
23 Divide line 2, column (c), by line 3, column (c) (see instruction E)	23			%
24 Tax on ordinary income portions of lump-sum distributions (multiply line 22 by percentage on line 23)	24			
25 Tax on ordinary income portion of lump-sum distribution shown on line 22 of your 1974 Form 4972	25			
26 Tax on ordinary income portion of lump-sum distribution received this year (subtract line 25 from line 24). Show this amount on Form 1040 or Form 1041, page 1 in the bottom margin. Identify as "Tax from Form 4972" and increase the tax shown on Form 1040, line 16a or Form 1041, line 24 or 25	26			

*Tax rate Schedule X can be found in Instructions for Form 1040.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-675-149 48-848-1110

Form **5405**
Department of the Treasury
Internal Revenue Service

Credit for Purchase or Construction of New Principal Residence

► Attach to Form 1040.

1975

Name(s) as shown on Form 1040 | Your social security number

Note: Except in the case of self-construction, you must attach to your return a certification by the seller that the purchase price is the lowest price at which the residence was offered for sale after February 28, 1975, and that construction began before March 26, 1975. (See Instruction E.)

Part I Computation of Credit

1	Date new principal residence was acquired	
2	If new principal residence is self-constructed, date construction began	
3	Date you occupied new principal residence	
4	Cost of new principal residence. (See Instruction F.)	
5	Less: Any gain from the sale of an old principal residence which is not recognized. (From attached Form 2119 or statement.) If your new residence was self-constructed see next to last paragraph of Instruction F	
6	Adjusted basis of new principal residence. Subtract line 5 from line 4. (See Instruction F.)	
7	Multiply the amount on line 6 by .05	
8	Enter $2,000 ($1,000 if married filing separately). **Caution:** *If more than one purchaser, an allocation must be made. See last paragraph of Instruction F*	
9	(a) Enter amount from Form 1040, line 16c	
	(b) Total of all other credits on Form 1040, Part IV	
	(c) Subtract line 9(b) from line 9(a)	
10	**Allowable credit.** (Enter amount from line 7, 8, or 9(c), whichever is smallest.) Enter here and on Form 1040, line 53	

Part II Recapture of Credit (Complete this part only if your taxable year began after March 31, 1975 and in your previous taxable year you sold the residence on which you claimed the credit)

11	Amount of credit claimed on residence sold. If you had an involuntary disposition as described in instruction H, do not fill in remainder of this form, check here ► ☐ and explain ►	
12	Date you acquired residence on which you claimed credit. (If self-constructed date you first occupied the residence.)	
13	Date you sold residence. (If the date on line 13 is not within 36 months of the date on line 12, omit lines 14 through 18 and enter zero on line 19, you do not have to recapture any of the credit on line 11.)	
14	Date replacement residence acquired. (If self-constructed, check here ► ☐ and give date construction began and date you occupied the residence. If residence was not replaced within the replacement period, omit lines 15 through 18 and enter on line 19 the amount on line 11.)	
15	Enter adjusted sales price of residence sold, from Form 2119, line 10 or from statement	
16	Cost (basis) of replacement residence, from Form 2119 or from statement. (If line 16 is equal to or is more than line 15, omit lines 17 and 18 and enter zero on line 19, there is no recapture.) (If line 16 is less than line 15 complete lines 17 through 19.)	
17	Balance. (Subtract line 16 from line 15, if below zero enter zero.)	
18	Divide amount on line 17 by amount on line 15 and enter the percentage here	%
19	**Credit to be recaptured.** (Multiply amount on line 11 by the percentage on line 18.) Enter here and include the amount of the recapture in the total for line 63 on your 1975 Form 1040, write "from line 19 of Form 5405" to the left of line 63	

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

A. General rule.—You are allowed a credit against your income tax in an amount of 5 percent of the adjusted basis of a new principal residence purchased or constructed by you, if constructed, acquired, and occupied within specified periods. The maximum credit is $2,000 ($1,000 if you are married and filing a separate return), and the credit may not exceed the amount of your tax liability (Form 1040, line 18 without regard to this credit). Also the credit is allowed with respect to only one residence of a taxpayer.

To qualify for the credit under section 44, you must meet the following conditions:

(1) The residence must be your new principal residence,

(2) The construction must have begun before March 26, 1975,

(3) The residence must be acquired and occupied as your principal residence after March 12, 1975 and before January 1, 1977,

(4) Except in the case of self-construction, a binding contract for the purchase of the residence must be entered into before January 1, 1976, and

(5) Except in the case of self-construction, you must attach to your return a certification by the seller that the purchase price is the lowest price at which the residence was offered for sale after February 28, 1975, and that construction began before March 26, 1975.

B. New principal residence.—The property purchased must be your new principal residence, the original use of which commences with you. The term "principal residence" refers to the place where you lived most of the year and has the same meaning as under section 1034. The term "residence" includes a single family structure, a residential unit in a condominium or cooperative housing project, your portion of a duplex or a row house, and a mobile home. The residence must be new. A renovated building does not qualify as new for this purpose, regardless of the extent of the renovation. The "original use" of the new principal residence by you means that such residence has never been lived in prior to acquisition. For these purposes, a residence will be treated as never having been lived in prior to acquisition if the first occupancy was by you pursuant to a lease arrangement pending settlement under a binding contract to purchase or pursuant to a lease arrangement where a written option to purchase was contained in the original lease agreement.

C. Date construction commenced.—The credit applies only to a new principal residence the construction of which began before March 26, 1975. For this purpose, construction is considered to commence when actual physical work of a significant amount has occurred at the building site. A significant amount of construction requires more than drilling to determine soil conditions, preparation of an architect's sketches, securing of a building permit, or grading of the land. However, digging of the footings, excavation of the building foundation, or similar work constitutes a significant amount of construction.

Construction of a mobile home or a factory-built house is considered to commence when construction of important parts of the mobile home or factory-built house commenced. Construction or assembly of a minor portion of the components of the mobile home or factory-built house does not constitute commencement of construction.

D. Acquisition and occupancy test.—The credit applies only to property you acquired and occupied as your principal residence after March 12, 1975, and before January 1, 1977. However, where your residence was acquired by purchase, rather than self-construction, it must also have been acquired by you under a binding contract entered into before January 1, 1976. For these purposes, you have "acquired" a residence when legal title to it is conveyed to you at settlement, or you have possession of it pursuant to a binding contract under which you make periodic payments until you become entitled under the contract to demand conveyance of title. The credit may not be claimed until both the acquisition and occupancy tests have been satisfied.

E. How to claim credit.—Attach this form to your tax return on which the credit is claimed. Attach Form 2119 or a statement if you have any gain from the sale of an old principal residence that is not recognized. Except in the case of self-construction, you must also attach a certification by the seller that the purchase price is the lowest price at which the residence was offered for sale after February 28, 1975, and that construction began before March 26, 1975.

The seller's written certification may be in any form so long as it is signed by the seller and contains the required information on purchase price and the date construction commenced.

The following form for the certification statement will be accepted:

> I certify that the construction of the residence at (specify address) was begun before March 26, 1975, and that this residence has not been offered for sale after February 28, 1975 in a listing, a written private offer, or an offer by means of advertisement at a lower purchase price than (state price), the price at which I sold the residence to (state name, present address, and social security number of purchaser) by contract dated (give date).
>
> (Date, seller's signature and taxpayer identification number.)

An offer to sell is limited to a listing, a written private offer or an offer by means of advertisement to sell a specified residence at a specified purchase price.

In determining whether your new residence was sold at the lowest purchase price offered after February 28, 1975, appropriate adjustment shall be made for differences in financing terms and closing costs that increase both the seller's actual net proceeds and your actual cost. Where the sale to you includes property that was not the subject of the prior offer or excludes property that was included in the prior offer, the amount of the prior offer shall be adjusted to reflect the fair market value of such property, provided that, with respect to any property included in the sale which was not a part of the residence at the time of execution of the contract of purchase, you had the option to require inclusion or exclusion of such property. The fair market value of any excluded property is to be determined at the time of the prior offer, while all additions are to be valued at their fair market value on the date of execution of the contract of sale.

F. Adjusted basis.—The cost of your new principal residence includes all amounts that are attributable to the acquisition or construction of your new principal residence, but only to the extent that such amounts constitute capital expenditures and are not allowable as deductions in computing taxable income. To obtain your adjusted basis reduce the cost of your residence by any gain from the sale of an old principal residence that is not recognized due to the application of section 1033 or section 1034. For example, if you sold an old principal residence for $40,000 that had an adjusted basis of $25,000 and you reinvested the proceeds by purchasing a new principal residence for $50,000 (including settlement costs which were capital in nature) and this purchase satisfies the statutory criteria under section 1034 for nonrecognition of gain, then the credit would apply with respect to $35,000 of the cost of the new principal residence. The credit does not in any way affect your basis in your new principal residence.

Where self-construction of your new principal residence was begun before March 13, 1975, only that portion of the basis of the property allocable to construction after March 12, 1975, and before January 1, 1977, shall be taken into consideration in determining the amount of the credit allowable. For example, if prior to March 13, 1975, a taxpayer who qualifies for the credit has constructed a portion of a residence at a cost of $20,000 and the total cost of the residence is $50,000, $30,000 will be subject to the credit.

Where you self-construct your new principal residence and you have a gain on the sale of an old residence which is not recognized due to the application of section 1033 or section 1034, only that portion of the gain allocable to cost of construction after March 12, 1975, and before January 1, 1977 is to be deducted to obtain the adjusted basis of your new principal residence. Thus, if in the above example the taxpayer had a $5,000 gain from the sale of an old principal residence which is not recognized the taxpayer would report $3,000 on line 5 and the adjusted basis on line 6 would be $27,000.

$$\left(\frac{\$30,000}{\$50,000} \times \$5,000 = \$3,000\right).$$

Where a new principal residence is purchased by more than one person other than you and your spouse, the amount of the credit allowed will be allocated among the purchasers in proportion to their respective ownership interests in such residence, with the limitation that the sum of the credits allowed to all such persons shall not exceed $2,000. For this purpose, joint tenants with right of survivorship are treated as equal owners.

G. Purchase.—To qualify, the acquired property cannot be acquired by gift (in whole or in part), by bequest, devise, or inheritance, or by purchase from a person whose relationship would result in disallowance of a loss under section 267 or 707(b) (relating to transactions between related taxpayers). For this purpose, the family of a taxpayer includes only the taxpayer's spouse, ancestors, and lineal descendents.

H. Recapture of credit.—The amount allowed as a credit on a purchase is recaptured in the event you sell or otherwise dispose of your residence within 36 months after the date on which you acquired the residence (or, in the case of self-construction, after the day on which you first occupied the residence) as your principal residence. There are exceptions for reinvestment in a new principal residence and for certain involuntary dispositions. For more information get **Publication 591.**

If the cost of purchasing a new residence is at least equal to the adjusted sales price of the old residence, no portion of the credit allowed is recaptured. However, if the cost of purchasing a new residence is less than the adjusted sales price of the old residence, the tax for the year following the year of sale is increased by an amount which is the following fractional portion of the credit allowed:

$$\frac{\text{Adjusted sales price of the old residence reduced (but not below zero) by cost of purchasing the new residence}}{\text{Adjusted sales price of the old residence.}}$$

The recapture does not apply to the following types of dispositions:

(1) A disposition of a residence made on account of the death of the purchaser,

(2) Disposition on account of complete or substantial destruction of a residence by fire, storm, or other casualty (described in section 165(c)(3)),

(3) Compulsory and involuntary conversion of the residence (within meaning of section 1033(a)), or

(4) A disposition pursuant to a settlement in a divorce or legal separation proceeding where the other spouse retains the residence as a principal residence.

I. Penalties.—Civil penalties and criminal fines and imprisonment could result from false certification by a seller. If it is found that the price for which the residence was sold is not in fact the lowest price for which the residence was offered for sale after February 28, 1975, then the statute provides that a seller who certified that it was, is liable to the purchaser for damages in an amount equal to three times the excess over the lowest purchase price plus reasonable attorney's fees. No income tax deduction is allowed to the seller for two-thirds of any damages paid or incurred pursuant to a judgment entered against the seller in a suit brought by a purchaser on this issue. An individual who falsely certifies may be liable for criminal penalties such as those under section 1001 of Title 18 of the United States Code.

J. Denial of credit.—In the absence of the taxpayer's participation in, or knowledge of, a false certification by the seller, the credit is not denied to a taxpayer who otherwise qualifies for the credit solely because the seller has falsely certified that the new principal residence was sold at the lowest offer. However, if certification as to the commencement of construction is false, no credit is allowed since such residence does not qualify as a new principal residence construction of which began before March 26, 1975.

For more information get **Publication 591,** Tax Credit for the New Home Buyer, available at any Internal Revenue Service office.

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