Individual Income Tax Returns

Preliminary Income, Deduction, and Residential Energy Credit Statistics for 1979

By Noreen Hoffmeier*

Preliminary statistics for Income Year 1979 show a 3.2 percent increase in the number of individual income tax returns filed, to 92.6 million (see Figure A). This was 2.8 million more returns than were filed for 1978--in spite of law changes raising the minimum income levels required for filing a tax return.

Adjusted gross income reached almost $1.5 trillion for 1979, a 12.4 percent increase over 1978. Salaries, which typically make up more than 80 percent of adjusted gross income, increased at about the same rate (12.8 percent). Some types of investment income, however, showed even more rapid changes--

Income type	1979 amount (millions)	Change from 1978
Interest	$73,218	19.6%
Estate or trust..	3,644	18.3
Royalty	3,018	17.9

Figure A.—Sources of Income and Selected Tax Items, 1978 and 1979

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

Item	1978	1979	Change, 1978 to 1979
	(1)	(2)	(3)
Number of returns, total	89,771,551	92,616,213	2,844,662
Taxable	68,688,305	71,577,417	2,889,112
Nontaxable	21,083,246	21,038,796	-44,450
Adjusted gross income less deficit	1,302,447,386	1,463,666,582	161,219,196
Sources of income:			
Salaries and wages	1,090,291,855	1,229,353,731	139,061,876
Pensions and annuities in adjusted gross income	32,743,819	37,181,977	4,438,158
Business and profession net profit less loss	53,546,508	55,828,874	2,282,366
Farm net profit less loss	3,565,293	2,317,553	-1,247,740
Partnership net profit less loss	15,044,787	12,898,976	-2,145,811
Small Business Corporation net profit less loss	2,284,806	2,315,423	30,617
Sales of capital assets net gain less loss	23,231,376	26,810,024	3,578,648
Sales of property *other* than capital assets net gain less loss	1,256,902	908,655	-348,247
Dividends in adjusted gross income	30,206,475	33,078,347	2,871,872
Interest received	61,222,522	73,217,952	11,995,430
Rent net income less loss	3,139,157	2,142,122	-997,035
Royalty net income less loss	2,559,870	3,018,330	458,460
Estate or trust net income less loss	3,079,603	3,643,970	564,367
All other sources (net)[1]	2,638,501	5,636,420	2,997,919
Total statutory adjustments	22,364,088	24,685,773	2,321,685
Total itemized deductions	164,432,406	182,910,289	18,477,883
Number of exemptions	219,867,696	225,087,422	5,219,726
Taxable income	1,062,190,322	1,154,749,564	92,559,242
Zero bracket amount	215,787,307	230,699,547	14,912,240
Income tax before credits	203,803,653	219,306,130	15,502,477
Total credits	17,085,591	6,556,492	-10,529,099
Income tax after credits	186,718,062	212,749,638	26,031,576
Additional tax for tax preferences	1,514,475	1,004,456	-510,019
Total income tax	188,232,537	213,754,094	25,521,557
Self-employment tax	4,705,994	5,266,369	560,375
Total tax liability	193,184,849	219,244,082	26,059,233

[1]Consists of State income tax refunds, alimony received, unemployment compensation in adjusted gross income, and other income less loss.

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

*Individual Income Statistics Section. Prepared under the direction of Ray Plowden, Chief.

Income growth was one of the major factors that contributed to the substantial overall increase in total income tax--up 13.6 percent, from $188.2 billion for 1978 to $213.8 billion for 1979. The average income tax, however, increased at a slower rate (about 9 percent), going from $2,740 to $2,986. Income tax as a percent of adjusted gross income remained about the same, 15.2 percent for 1978 and 15.3 percent for 1979.

TAX LAW REVISIONS

The tax return data presented here reflect not only economic conditions, but also the results of tax law changes that went into effect for 1979. Major changes for 1979 tax returns, which were chiefly the result of the Revenue Act of 1978, covered income, exemptions, deductions, credits, and tax. Highlights of these changes are listed below.

Filing Requirements Change.--In general, the basic criterion for filing a tax return was the amount of income received; an income cutoff for filing purposes was determined by adding together the personal exemption amount and the zero bracket amount (ZBA). For 1979, the personal exemption amount was set at $1,000, compared to the $750 amount in effect from 1972 to 1978. The ZBA, based on marital status, was also increased--

Marital status	1978 ZBA	1979 ZBA
Married, filing jointly; surviving spouses	$3,200	$3,400
Married, filing separately	1,600	1,700
Single; head of household	2,200	2,300

These changes combined to raise the basic income filing requirements for joint returns by $700, for returns of surviving spouses by $450, and for all other returns by $350. (For taxpayers age 65 or over, the limit was also increased by an additional $250 because of the extra age exemption allowed.) Partly as a result of these changes, there was an overall 6 percent decline in returns showing incomes under $5,000, with the specific changes as follows:

Marital status	Returns under $5,000 (thousands)	Decrease from 1978
Married, filing jointly; surviving spouses	2,596	12.4%
Married, filing separately	521	19.8
Single; head of household	17,737	4.8

Unemployment Compensation Taxed.--Unemployment compensation paid under Government programs was subject to taxation for the first time in 1979. In general, for every dollar of total income (including the unemployment compensation) in excess of $20,000 for single taxpayers and $25,000 for married taxpayers filing jointly, $.50 of the unemployment compensation was brought into gross income. For married taxpayers who filed separate returns, all unemployment compensation had to be considered. According to the U.S. Employment and Training Administration, Department of Labor, a total of $9.4 billion in unemployment compensation benefits was paid out for 1979 through Government programs.

There were more than 6 million returns filed with $7.1 billion in total unemployment compensation; of these, slightly more than 1 million returns showed almost $1.0 billion of unemployment compensation included in adjusted gross income and subject to tax.

Changes in Itemized Deductions.--Two types of deductions were no longer available for 1979: the deduction for nonbusiness State and local gasoline taxes and the deduction for political contributions. These two changes, and particularly the increased zero bracket amount, no doubt contributed to the relatively small (2.8 percent) increase in the number of returns with itemized deductions, from 25.8 million returns for 1978 to 26.5 million for 1979. The amount of itemized deductions, however, increased by 11.2 percent over 1978. The following changes in each category of itemized deductions show the size of the increase.

Deduction type	1979 amount (millions)	Change from 1978
Interest paid	$73,620	21.3%
Contributions	22,127	12.4
Medical	12,843	5.2
Taxes	60,553	1.8
All Other	13,767	11.5

The proportion of returns with itemized deductions for 1979 by State is illustrated in Figure B. The distribution ranged from a low of 13.9 percent for West Virginia to a high of 39.9 percent for Utah.

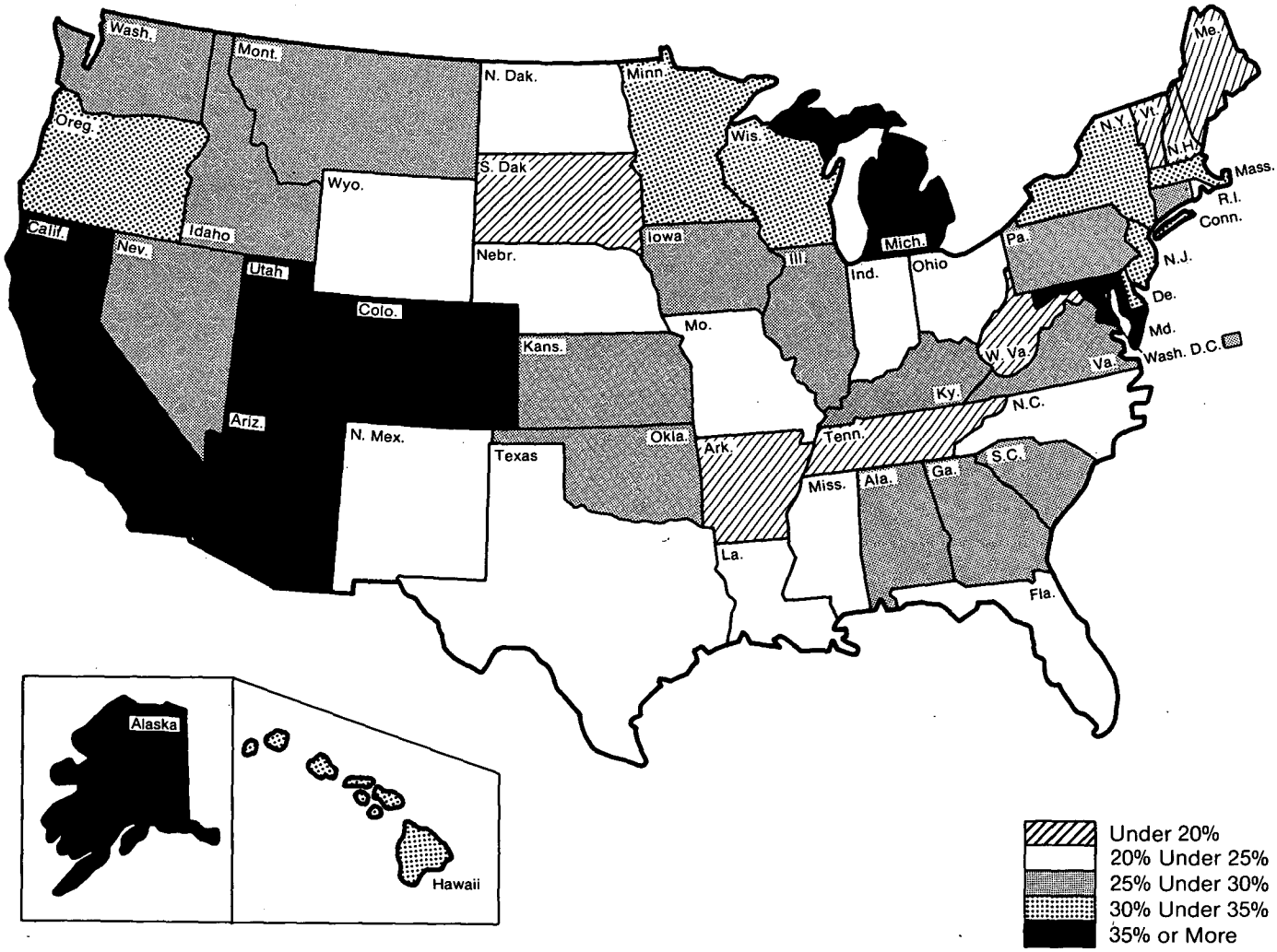
Earned Income Credit Revised.--Originally instituted for 1975, the earned income credit was designed in part to encourage employment by being tied to an individual's earned income. From 1975 to 1978, this refundable credit of up to $400 was available, in general, to taxpayers with incomes under $8,000 and with dependent children. For 1979, taxpayers with incomes of up to $10,000 could receive as much as $500 of earned income credit. Not surprisingly, the number of returns with an earned income credit rose from 5.2 million for 1978 to 7.2 million for 1979. Much of this increase can be attributed to the raised income limits, which allowed 1.9 million taxpayers with incomes between $8,000 and $10,000 to claim the credit for 1979.

General Tax Credit Not Renewed.--The general tax credit, available for 1975-1978, was discontinued beginning with 1979, since it had been compensated for by the increase in the personal exemption amount and reduction (and other changes) in the tax rates. Most of the $10.5 billion decline in total tax credits from 1978 to 1979 was a result of the elimination of the general tax credit, which accounted for more than $10.2 billion of the total $17.1 billion in credits claimed for 1978.

Residential Energy Credit Carryover Begins.--While the residential energy credit first came into being for 1978, not all aspects of the credit took effect with that year. Written into the law was a provision which allowed taxpayers with more credits than tax to carry any excess residential energy credit forward to be used against the next year's tax. (The credit was scheduled to be in effect for Tax Years 1978 through 1985, although any carryover from that period could be used through 1987.) For 1979, slightly more than 100,000 returns indicated a carryover from 1978, and 193,000 indicated a carryover to 1980. Overall, the number of returns with a residential energy credit declined about 1 million, from 5.8 million for 1978 to 4.8 million for 1979. This may be due in part to the fact that the credit for 1978 covered expenses incurred in 1977 and 1978, while the 1979 credit re-

Figure B

Returns with Total Itemized Deductions as a Percent of All Returns, By State, 1979



flects only that year's expenses. Also, since the credit was figured on a per "residence" (rather than per "taxpayer") basis, those taxpayers who made use of the maximum amount of the credit for 1978 and did not change residences were not eligible for a credit for 1979.

Alternative Minimum Tax Created.--For Tax Year 1979, taxpayers with high incomes who may have otherwise paid little or no tax (due to large deductions, credits, or capital gain exclusions) became subject to a new "alternative minimum tax." This tax was computed, in general, by adding to taxable income any excluded long-term capital gains plus "excess" itemized deductions (those exceeding 60 percent of adjusted gross income), subtracting $20,000, and subjecting the remainder to a graduated tax ranging from 10 to 25 percent. The alternative minimum tax was then reduced by other income taxes. In effect, the taxpayer had to pay the greater of the tax computed under the normal tax computation methods or the alternative minimum method.

For tax years before 1979, excess itemized deductions and excluded capital gains had been combined with other "tax preferences" and, after certain exclusions, subjected to a flat 15 percent tax. This "minimum tax" computation remained in effect for other tax preferences in 1979. The minimum tax and the alternative minimum tax, taken together, are shown as the "additional tax for tax preferences" in the tables.

Other Changes.--New tax rate schedules were provided for, generally by widening the income brackets. This resulted in 15 tax brackets instead of 25 for joint returns; and 16 instead of 25 for single returns. There was also a reduction in most of the lower tax rates and in some of the higher rates, with the average reduction being 7 percent.

The "alternative" tax on capital gains was repealed, in part because of other changes in the treatment of capital gains. For 1979, only 40 percent of long-term capital gains had to be included in adjusted gross income, in contrast to previous years

when 50 percent was included. (The 40 percent rate actually went into effect for the last two months of 1978, even though the alternative tax computation method was then still available.) Despite these changes, the net includable amount from sales of capital assets increased by 15.4 percent, from $23.2 billion for 1978 to $26.8 billion for 1979.

Basic Table Information

There are five basic tables covering individual income tax return data for 1979. Table 1 provides cumulated data on number of returns filed, adjusted gross income, and total income tax, classified by size of adjusted gross income. Table 2 provides data for all returns on the major sources of income, adjustments, credits, and other tax items, classified by size of adjusted gross income. Information on itemized deductions, also classified by size of adjusted gross income, is shown in table 3. The computation of the residential energy credit, including types of expenditures, is detailed in table 4. Finally, table 5 covers the basic income and tax information for each State.

Following these tables is a brief statement on the sample used to compile the statistics presented here, as well as some of the limitations arising from both sampling and nonsampling errors.

Additional detailed statistics, as well as definitions of terms and a comprehensive description of the data limitations, will be available in the complete report, Statistics of Income--1979, Individual Income Tax Returns.

Table 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			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**92,616,213**	**100.0**	**1,463,666,582**	**100.0**	**15,804**	**71,577,417**	**100.0**	**1,399,393,725**	**100.0**
No adjusted gross income	525,926	0.6	−7,936,655	—	−15,091	5,927	(1)	−375,529	—
$1 under $1,000	3,253,653	3.5	1,878,880	0.1	577	*1,973	(1)	*1,779	(1)
$1,000 under $2,000	4,553,347	4.9	6,838,317	0.5	1,502	99,404	0.1	150,633	(1)
$2,000 under $3,000	4,508,574	4.9	11,181,659	0.8	2,480	126,944	0.2	320,095	(1)
$3,000 under $4,000	4,132,656	4.5	14,467,929	1.0	3,501	1,953,373	2.7	7,071,419	0.5
$4,000 under $5,000	3,878,952	4.2	17,407,687	1.2	4,488	2,494,539	3.5	11,217,897	0.8
$5,000 under $6,000	4,061,083	4.4	22,368,548	1.5	5,508	2,714,334	3.8	14,983,496	1.1
$6,000 under $7,000	4,267,397	4.6	27,707,117	1.9	6,493	2,982,051	4.2	19,393,918	1.4
$7,000 under $8,000	4,043,370	4.4	30,285,021	2.1	7,490	3,106,087	4.3	23,302,531	1.7
$8,000 under $9,000	3,718,707	4.0	31,596,663	2.2	8,497	3,251,848	4.5	27,660,219	2.0
$9,000 under $10,000	3,544,269	3.8	33,633,335	2.3	9,489	3,334,728	4.7	31,665,218	2.3
$10,000 under $11,000	3,204,766	3.5	33,638,824	2.3	10,496	3,076,058	4.3	32,293,313	2.3
$11,000 under $12,000	3,011,101	3.3	34,601,755	2.4	11,491	2,924,005	4.1	33,606,995	2.4
$12,000 under $13,000	2,911,977	3.1	36,362,047	2.5	12,487	2,853,348	4.0	35,632,080	2.5
$13,000 under $14,000	2,736,544	3.0	36,946,496	2.5	13,501	2,686,043	3.8	36,265,691	2.6
$14,000 under $15,000	2,566,552	2.8	37,217,775	2.5	14,501	2,527,621	3.5	36,651,882	2.6
$15,000 under $20,000	11,387,764	12.3	198,625,566	13.6	17,442	11,251,622	15.7	196,285,827	14.0
$20,000 under $25,000	9,009,214	9.7	201,424,044	13.8	22,358	8,953,081	12.5	200,189,331	14.3
$25,000 under $30,000	6,314,186	6.8	172,472,245	11.8	27,315	6,283,409	8.8	171,637,415	12.3
$30,000 under $40,000	6,454,074	7.0	220,130,631	15.0	34,107	6,430,778	9.0	219,345,869	15.7
$40,000 under $50,000	2,205,166	2.4	97,230,478	6.6	44,092	2,200,923	3.1	97,043,573	6.9
$50,000 under $75,000	1,463,365	1.6	86,605,139	5.9	59,182	1,457,283	2.0	86,245,146	6.2
$75,000 under $100,000	417,117	0.5	35,802,515	2.4	85,833	416,254	0.6	35,731,180	2.6
$100,000 under $200,000	353,945	0.4	46,503,656	3.2	131,387	353,348	0.5	46,430,577	3.3
$200,000 under $500,000	78,912	0.1	22,242,466	1.5	281,864	78,866	0.1	22,229,090	1.6
$500,000 under $1,000,000	10,054	(1)	6,661,556	0.5	662,578	10,036	(1)	6,650,528	0.5
$1,000,000 or more	3,542	(1)	7,772,888	0.5	2,194,491	3,534	(1)	7,763,552	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit[2]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**71,558,069**	**1,125,105,348**	**100.0**	**71,513,473**	**212,749,638**	**100.0**	**213,754,094**	**100.0**	**19.0**	**15.3**	**2,986**
No adjusted gross income	—	—	—	*208	*197	(1)	49,978	(1)	(2)	(2)	8,432
$1 under $1,000	—	—	—	*1,718	*5,498	(1)	*6,305	(1)	(2)	(2)	*3,196
$1,000 under $2,000	98,555	267,804	(1)	98,555	5,833	(1)	7,281	(1)	2.7	4.8	73
$2,000 under $3,000	126,501	374,001	(1)	126,172	15,573	(1)	15,855	(1)	4.2	5.0	125
$3,000 under $4,000	1,953,049	5,163,975	0.5	1,953,225	100,613	(1)	101,012	(1)	2.0	1.4	52
$4,000 under $5,000	2,493,747	8,431,126	0.7	2,493,716	390,739	0.1	392,529	0.2	4.7	3.5	157
$5,000 under $6,000	2,714,321	11,633,567	1.0	2,714,098	795,894	0.3	796,773	0.4	6.8	5.3	294
$6,000 under $7,000	2,981,892	15,422,934	1.4	2,981,988	1,283,038	0.6	1,283,371	0.6	8.3	6.6	430
$7,000 under $8,000	3,105,830	18,417,003	1.6	3,105,830	1,638,686	0.7	1,640,848	0.8	8.9	7.0	528
$8,000 under $9,000	3,251,793	21,625,427	1.9	3,251,409	2,026,255	1.0	2,028,058	0.9	9.4	7.3	624
$9,000 under $10,000	3,334,325	24,732,665	2.2	3,333,297	2,544,568	1.2	2,545,442	1.2	10.3	8.0	763
$10,000 under $11,000	3,075,752	25,257,530	2.2	3,075,071	2,824,409	1.3	2,827,539	1.3	11.2	8.8	919
$11,000 under $12,000	2,923,958	26,371,919	2.3	2,922,665	3,098,237	1.6	3,099,689	1.5	11.8	9.2	1,060
$12,000 under $13,000	2,853,162	28,015,079	2.5	2,852,661	3,433,366	1.6	3,434,276	1.6	12.3	9.6	1,204
$13,000 under $14,000	2,685,947	28,744,209	2.6	2,685,823	3,672,112	1.7	3,673,229	1.7	12.8	10.1	1,368
$14,000 under $15,000	2,526,849	29,139,861	2.6	2,526,710	3,852,080	1.8	3,853,745	1.8	13.2	10.5	1,525
$15,000 under $20,000	11,250,618	157,210,165	14.0	11,247,352	22,623,165	10.6	22,631,388	10.6	14.4	11.5	2,011
$20,000 under $25,000	8,951,563	161,245,203	14.3	8,947,879	25,665,824	12.1	25,680,080	12.0	15.9	12.8	2,868
$25,000 under $30,000	6,283,042	139,106,426	12.4	6,274,329	24,385,427	11.5	24,412,408	11.4	17.5	14.2	3,885
$30,000 under $40,000	6,429,408	178,221,655	15.8	6,418,311	35,471,755	16.7	35,525,795	16.6	19.9	16.2	5,524
$40,000 under $50,000	2,200,690	79,019,715	7.0	2,193,936	18,366,690	8.6	18,423,057	8.6	23.3	19.0	8,371
$50,000 under $75,000	1,456,656	70,176,041	6.2	1,450,656	19,621,494	9.2	19,744,918	9.2	28.1	22.9	13,549
$75,000 under $100,000	415,568	29,006,476	2.6	414,166	9,829,678	4.6	9,929,498	4.6	34.2	27.8	23,854
$100,000 under $200,000	352,627	38,017,421	3.4	351,724	15,328,310	7.2	15,554,030	7.3	40.9	33.5	44,019
$200,000 under $500,000	78,681	18,103,642	1.6	78,461	8,919,989	4.2	9,098,091	4.3	50.3	40 9	115,361
$500,000 under $1,000,000	10,009	5,269,023	0.5	9,991	2,957,195	1.4	3,029,782	1.4	57.5	45.6	301,891
$1,000,000 or more	3,526	6,132,483	0.5	3,522	3,893,015	1.8	3,969,117	1.9	64.7	51.1	1,123,123

Footnotes at end of table.

Table 1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[3]	All returns: Adjusted gross income less deficit: Average (Dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	525,926	0.6	−7,936,655	—	−15,091	5,927	(1)	−375,529	—
$1 under $1,000	3,253,653	3.5	1,878,880	0.1	577	*1,973	(1)	*1,779	(1)
$1 under $2,000	7,807,000	8.4	8,717,197	0.6	1,117	101,377	0.1	152,412	(1)
$1 under $3,000	12,315,574	13.3	19,898,856	1.4	1,616	228,321	0.3	472,507	(1)
$1 under $4,000	16,448,230	17.8	34,366,785	2.3	2,089	2,181,694	3.0	7,543,926	0.5
$1 under $5,000	20,327,182	21.9	51,774,472	3.5	2,547	4,676,233	6.5	18,761,823	1.3
$1 under $6,000	24,388,265	26.3	74,143,020	5.0	3,040	7,390,567	10.3	33,745,319	2.4
$1 under $7,000	28,655,662	30.9	101,850,137	6.9	3,554	10,372,618	14.5	53,139,237	3.8
$1 under $8,000	32,699,032	35.3	132,135,158	9.0	4,041	13,478,705	18.8	76,441,768	5.5
$1 under $9,000	36,417,739	39.3	163,731,821	11.1	4,496	16,730,553	23.4	104,101,987	7.4
$1 under $10,000	39,962,008	43.1	197,365,156	13.4	4,939	20,065,281	28.0	135,767,205	9.7
$1 under $11,000	43,166,774	46.6	231,003,980	15.7	5,351	23,141,339	32.3	168,060,518	12.0
$1 under $12,000	46,177,875	49.9	265,605,735	18.0	5,752	26,065,344	36.4	201,667,513	14.4
$1 under $13,000	49,089,852	53.0	301,967,782	20.5	6,151	28,918,692	40.4	237,299,593	17.0
$1 under $14,000	51,826,396	56.0	338,914,278	23.0	6,539	31,604,735	44.2	273,565,284	19.5
$1 under $15,000	54,392,948	58.7	376,132,053	25.6	6,915	34,132,356	47.7	310,217,166	22.2
$1 under $20,000	65,780,712	71.0	574,757,619	39.1	8,737	45,383,978	63.4	506,502,993	36.2
$1 under $25,000	74,789,926	80.8	776,181,663	52.7	10,378	54,337,059	75.9	706,692,324	50.5
$1 under $30,000	81,104,112	87.6	948,653,908	64.5	11,697	60,620,468	84.7	878,329,739	62.7
$1 under $40,000	87,558,186	94.5	1,168,784,539	79.4	13,349	67,051,246	93.7	1,097,675,608	78.4
$1 under $50,000	89,763,352	96.9	1,266,015,017	86.0	14,104	69,252,169	96.8	1,194,719,181	85.4
$1 under $75,000	91,226,717	98.5	1,352,620,156	91.9	14,827	70,709,452	98.8	1,280,964,327	91.5
$1 under $100,000	91,643,834	99.0	1,388,422,671	94.3	15,150	71,125,706	99.4	1,316,695,507	94.1
$1 under $200,000	91,997,779	99.3	1,434,926,327	97.5	15,597	71,479,054	99.9	1,363,126,084	97.4
$1 under $500,000	92,076,691	99.4	1,457,168,793	99.0	15,826	71,557,920	100.0	1,385,355,174	99.0
$1 under $1,000,000	92,086,745	99.4	1,463,830,349	99.5	15,896	71,567,956	100.0	1,392,005,702	99.4
$1 or more	92,090,287	99.4	1,471,603,237	100.0	15,980	71,571,490	100.0	1,399,769,254	100.0
All returns	92,616,213	100.0	1,463,666,582	100.0	15,804	71,577,417	100.0	1,399,393,725	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of— Total	Total income tax: Percent of— Taxable income	Total income tax: Percent of— Adjusted gross income[3]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	*208	*197	(1)	49,978	(1)	(2)	(2)	8,432
$1 under $1,000	—	—	—	*1,718	*5,498	(1)	*6,305	(1)	(2)	(2)	*3,196
$1 under $2,000	98,555	267,804	(1)	100,273	11,331	(1)	13,586	(1)	5.1	8.9	134
$1 under $3,000	225,056	641,805	(1)	226,445	26,904	(1)	29,441	(1)	4.6	6.2	129
$1 under $4,000	2,178,105	5,805,780	0.5	2,179,670	127,517	0.1	130,453	0.1	2.2	1.7	60
$1 under $5,000	4,671,852	14,236,906	1.3	4,673,386	518,256	0.2	522,983	0.2	3.7	2.8	112
$1 under $6,000	7,386,173	25,870,473	2.3	7,387,484	1,314,150	0.6	1,319,755	0.6	5.1	3.9	179
$1 under $7,000	10,368,065	41,293,407	3.7	10,369,472	2,597,188	1.2	2,603,126	1.2	6.3	4.9	251
$1 under $8,000	13,473,895	59,710,410	5.3	13,475,302	4,235,874	2.0	4,243,974	2.0	7.1	5.6	315
$1 under $9,000	16,725,688	81,335,837	7.2	16,726,711	6,262,129	2.9	6,272,032	2.9	7.7	6.0	375
$1 under $10,000	20,060,013	106,068,502	9.4	20,060,008	8,806,697	4.1	8,817,474	4.1	8.3	6.5	439
$1 under $11,000	23,135,765	131,326,032	11.7	23,135,079	11,631,106	5.5	11,645,013	5.4	8.9	6.9	503
$1 under $12,000	26,059,723	157,697,951	14.0	26,057,744	14,729,343	6.9	14,744,702	6.9	9.3	7.3	566
$1 under $13,000	28,912,885	185,713,030	16.5	28,910,405	18,162,709	8.5	18,178,978	8.5	9.8	7.7	629
$1 under $14,000	31,598,832	214,457,239	19.1	31,596,228	21,834,821	10.3	21,852,207	10.2	10.2	8.0	691
$1 under $15,000	34,125,681	243,597,100	21.7	34,122,938	25,686,901	12.1	25,705,952	12.0	10.6	8.3	753
$1 under $20,000	45,376,299	400,807,265	35.6	45,370,290	48,310,066	22.7	48,337,340	22.6	12.1	9.5	1,065
$1 under $25,000	54,327,862	562,052,468	50.0	54,318,169	73,975,890	34.8	74,017,420	34.6	13.2	10.5	1,362
$1 under $30,000	60,610,904	701,158,894	62.3	60,592,498	98,361,317	46.2	98,429,828	46.0	14.0	11.2	1,624
$1 under $40,000	67,040,312	879,380,549	78.2	67,010,809	133,833,072	62.9	133,955,623	62.7	15.2	12.2	1,998
$1 under $50,000	69,241,002	958,400,264	85.2	69,204,745	152,199,762	71.5	152,378,680	71.3	15.9	12.8	2,200
$1 under $75,000	70,697,658	1,028,576,305	91.4	70,655,401	171,821,256	80.8	172,123,598	80.5	16.7	13.4	2,434
$1 under $100,000	71,113,226	1,057,582,781	94.0	71,069,567	181,650,934	85.4	182,053,096	85.2	17.2	13.8	2,560
$1 under $200,000	71,465,853	1,095,600,202	97.4	71,421,291	196,979,244	92.6	197,607,126	92.4	18.0	14.5	2,765
$1 under $500,000	71,544,534	1,113,703,844	99.0	71,499,752	205,899,233	96.7	206,705,217	96.7	18.6	14.9	2,889
$1 under $1,000,000	71,554,543	1,118,972,867	99.5	71,509,743	208,856,428	98.2	209,734,999	98.1	18.7	15.1	2,931
$1 or more	71,558,069	1,125,105,348	100.0	71,513,265	212,749,443	100.0	213,704,116	100.0	19.0	15.3	2,986
All returns	71,558,069	1,125,105,348	100.0	71,513,473	212,749,638	100.0	213,754,094	100.0	19.0	15.3	2,986

Footnotes at end of table.

Table 1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[3]	Average (Dollars)			Amount	Percent of total[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	3,542	(1)	7,772,888	0.5	2,194,491	3,534	(1)	7,763,552	0.6
$500,000 or more	13,596	(1)	14,434,444	1.0	1,061,668	13,570	(1)	14,414,080	1.0
$200,000 or more	92,508	0.1	36,676,910	2.5	396,473	92,436	0.1	36,643,170	2.6
$100,000 or more	446,453	0.5	83,180,566	5.7	186,314	445,784	0.6	83,073,747	5.9
$75,000 or more	863,570	0.9	118,983,081	8.1	137,780	862,038	1.2	118,804,927	8.5
$50,000 or more	2,326,935	2.5	205,588,220	14.0	88,352	2,319,321	3.2	205,050,073	14.6
$40,000 or more	4,532,101	4.9	302,818,698	20.6	66,816	4,520,244	6.3	302,093,646	21.6
$30,000 or more	10,986,175	11.9	522,949,329	35.5	47,601	10,951,022	15.3	521,439,515	37.3
$25,000 or more	17,300,361	18.7	695,421,574	47.3	40,197	17,234,431	24.1	693,076,930	49.5
$20,000 or more	26,309,575	28.4	896,845,618	60.9	34,088	26,187,512	36.6	893,266,261	63.8
$15,000 or more	37,697,339	40.7	1,095,471,184	74.4	29,060	37,439,134	52.3	1,089,552,088	77.8
$14,000 or more	40,263,891	43.5	1,132,688,959	77.0	28,132	39,966,755	55.8	1,126,203,970	80.5
$13,000 or more	43,000,435	46.4	1,169,635,455	79.5	27,201	42,652,798	59.6	1,162,469,661	83.0
$12,000 or more	45,912,412	49.6	1,205,997,502	82.0	26,267	45,506,146	63.6	1,198,101,741	85.6
$11,000 or more	48,923,513	52.8	1,240,599,257	84.3	25,358	48,430,151	67.7	1,231,708,736	88.0
$10,000 or more	52,128,279	56.3	1,274,238,081	86.6	24,444	51,506,209	72.0	1,264,002,049	90.3
$9,000 or more	55,672,548	60.1	1,307,871,416	88.9	23,492	54,840,937	76.6	1,295,667,267	92.6
$8,000 or more	59,391,255	64.1	1,339,468,079	91.0	22,553	58,092,785	81.2	1,323,327,486	94.5
$7,000 or more	63,434,625	68.5	1,369,753,100	93.1	21,593	61,198,872	85.5	1,346,630,017	96.2
$6,000 or more	67,702,022	73.1	1,397,460,217	95.0	20,641	64,180,923	89.7	1,366,023,935	97.6
$5,000 or more	71,763,105	77.5	1,419,828,765	96.5	19,785	66,895,257	93.5	1,381,007,431	98.7
$4,000 or more	75,642,057	81.7	1,437,236,452	97.7	19,000	69,389,796	96.9	1,392,225,328	99.5
$3,000 or more	79,774,713	86.1	1,451,704,381	98.6	18,198	71,343,169	99.7	1,399,296,747	100.0
$2,000 or more	84,283,287	91.0	1,462,886,040	99.4	17,357	71,470,113	99.9	1,399,616,842	100.0
$1,000 or more	88,836,634	95.9	1,469,724,357	99.9	16,544	71,569,517	100.0	1,399,767,475	100.0
$1 or more	92,090,287	99.4	1,471,603,237	100.0	15,980	71,571,490	100.0	1,399,769,254	100.0
All returns	92,616,213	100.0	1,463,666,582	100.0	15,804	71,577,417	100.0	1,399,393,725	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income[3]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	3,526	6,132,483	0.5	3,522	3,893,015	1.8	3,969,117	1.9	64.7	51.1	1,123,123
$500,000 or more	13,535	11,401,506	1.0	13,513	6,850,210	3.2	6,998,899	3.3	61.4	48.6	515,763
$200,000 or more	92,216	29,505,148	2.6	91,974	15,770,199	7.4	16,096,990	7.5	54.6	43.9	174,142
$100,000 or more	444,843	67,522,569	6.0	443,698	31,098,509	14.6	31,651,020	14.8	46.9	38.1	71,001
$75,000 or more	860,411	96,529,045	8.6	857,864	40,928,187	19.2	41,580,518	19.5	43.1	35.0	48,235
$50,000 or more	2,317,067	166,705,086	14.8	2,308,520	60,549,681	28.5	61,325,436	28.7	36.8	29.9	26,441
$40,000 or more	4,517,757	245,724,801	21.8	4,502,456	78,916,371	37.1	79,748,493	37.3	32.5	26.4	17,643
$30,000 or more	10,947,165	423,946,456	37.7	10,920,767	114,388,126	53.8	115,274,288	53.9	27.2	22.1	10,526
$25,000 or more	17,230,207	563,052,882	50.0	17,195,096	138,773,553	65.2	139,686,696	65.3	24.8	20.2	8,105
$20,000 or more	26,181,770	724,298,085	64.4	26,142,975	164,439,377	77.3	165,366,776	77.4	22.8	18.5	6,315
$15,000 or more	37,432,388	881,508,250	78.3	37,390,327	187,062,542	87.9	187,998,164	88.0	21.3	17.3	5,021
$14,000 or more	39,959,237	910,648,111	80.9	39,917,037	190,914,622	89.7	191,851,909	89.8	21.1	17.0	4,800
$13,000 or more	42,645,184	939,392,320	83.5	42,602,860	194,586,734	91.5	195,525,138	91.5	20.8	16.8	4,584
$12,000 or more	45,498,346	967,407,399	86.0	45,455,521	198,020,100	93.1	198,959,414	93.1	20.6	16.6	4,372
$11,000 or more	48,422,304	993,779,318	88.3	48,378,186	201,118,337	94.5	202,059,103	94.5	20.3	16.4	4,172
$10,000 or more	51,498,056	1,019,036,848	90.6	51,453,257	203,942,746	95.9	204,886,642	95.9	20.1	16.2	3,978
$9,000 or more	54,832,381	1,043,769,513	92.8	54,786,554	206,487,314	97.1	207,432,084	97.0	19.9	16.0	3,782
$8,000 or more	58,084,174	1,065,394,940	94.7	58,057,963	208,513,569	98.0	209,460,142	98.0	19.7	15.8	3,606
$7,000 or more	61,190,004	1,083,811,943	96.3	61,143,793	210,152,255	98.8	211,100,990	98.8	19.5	15.7	3,449
$6,000 or more	64,171,896	1,099,234,877	97.7	64,125,781	211,435,293	99.3	212,384,361	99.4	19.3	15.5	3,309
$5,000 or more	66,886,217	1,110,868,444	98.7	66,839,879	212,231,187	99.8	213,181,134	99.7	19.2	15.4	3,187
$4,000 or more	69,379,964	1,119,299,570	99.5	69,333,595	212,621,926	99.9	213,573,663	99.9	19.1	15.3	3,078
$3,000 or more	71,333,013	1,124,463,545	99.9	71,286,820	212,722,539	100.0	213,674,675	100.0	19.0	15.3	2,995
$2,000 or more	71,459,514	1,124,837,546	100.0	71,412,992	212,738,112	100.0	213,690,530	100.0	19.0	15.3	2,990
$1,000 or more	71,558,069	1,125,105,350	100.0	71,511,547	212,743,945	100.0	213,697,811	100.0	19.0	15.3	2,986
$1 or more	71,558,069	1,125,105,350	100.0	71,513,265	212,749,443	100.0	213,704,116	100.0	19.0	15.3	2,986
All returns	71,558,069	1,125,105,348	100.0	71,513,473	212,749,638	100.0	213,754,094	100.0	19.0	15.3	2,986

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Less than 0.05 percent.
[2]Percent not computed.
[3]In the cumulated portions of this table, percents are based on positive income only.
NOTE: Detail may not add to total because of rounding.

Table 2.—All Returns: Sources of Income, Adjustments, 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		Business and profession				Farm				Partnership 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**92,616,213**	**1,463,666,582**	**83,198,592**	**1,229,353,731**	**6,251,433**	**64,744,773**	**2,273,189**	**8,915,899**	**1,231,742**	**10,900,679**	**1,350,153**	**8,583,125**	**2,854,423**	**12,898,976**
No adjusted gross income	525,926	−7,936,655	204,673	1,735,323	40,704	346,666	219,132	2,633,674	18,082	215,171	155,569	2,961,705	82,106	−1,672,119
$1 under $1,000	3,253,653	1,878,880	2,979,598	1,943,787	83,970	68,781	35,194	129,674	33,598	29,433	17,670	69,346	17,655	−7,200
$1,000 under $2,000	4,553,347	6,838,317	4,150,667	6,298,380	125,485	175,389	37,968	122,695	21,883	22,938	18,768	86,653	36,573	12,176
$2,000 under $3,000	4,508,574	11,181,659	4,058,882	10,040,091	149,781	295,870	36,056	125,845	53,388	80,351	40,980	181,735	36,417	28,740
$3,000 under $4,000	4,132,656	14,467,929	3,605,446	12,348,541	189,948	505,684	48,782	166,908	42,852	114,473	24,120	116,111	45,712	26,395
$4,000 under $5,000	3,878,952	17,407,687	3,233,055	13,976,853	220,053	675,441	47,337	130,112	50,308	144,998	27,673	180,385	34,685	59,118
$5,000 under $6,000	4,061,083	22,368,548	3,393,163	18,128,193	214,452	791,320	58,531	137,136	42,365	144,226	41,954	159,259	38,538	33,386
$6,000 under $7,000	4,267,397	27,707,117	3,644,174	22,991,951	201,585	866,923	60,157	171,036	35,248	122,991	28,942	112,430	39,709	10,421
$7,000 under $8,000	4,043,370	30,265,021	3,468,603	24,907,201	207,858	967,265	62,542	164,170	34,784	143,257	35,047	104,339	36,886	27,496
$8,000 under $9,000	3,718,707	31,596,663	3,207,277	26,221,801	208,348	1,090,131	55,763	139,625	54,753	221,883	39,344	148,764	52,917	87,737
$9,000 under $10,000	3,544,269	33,633,335	3,120,550	28,499,585	190,080	985,801	68,849	198,027	43,249	191,792	38,650	133,547	63,641	28,861
$10,000 under $11,000	3,204,766	33,638,824	2,820,727	28,371,549	193,353	1,115,045	59,494	150,427	44,062	236,202	41,116	175,731	54,914	70,871
$11,000 under $12,000	3,011,101	34,601,755	2,687,695	29,748,997	188,648	1,103,762	62,860	175,838	31,227	196,566	41,443	151,518	48,671	101,304
$12,000 under $13,000	2,911,977	36,362,047	2,606,089	31,025,039	178,374	1,067,843	70,016	175,920	50,881	236,481	47,974	159,327	33,180	56,784
$13,000 under $14,000	2,736,544	36,946,496	2,501,204	32,248,521	179,271	1,208,251	62,447	150,626	29,344	124,089	28,131	95,460	42,291	93,613
$14,000 under $15,000	2,566,552	37,217,775	2,359,625	32,770,060	183,208	1,221,043	54,547	129,152	42,935	296,110	38,745	113,791	56,448	168,181
$15,000 under $16,000	2,408,633	37,340,329	2,218,603	32,901,989	164,483	1,131,908	65,554	159,881	40,687	275,515	31,668	101,819	61,607	164,920
$16,000 under $17,000	2,337,552	38,549,887	2,178,494	34,503,909	176,486	1,268,065	68,559	153,403	32,636	221,903	36,667	153,624	66,220	172,334
$17,000 under $18,000	2,253,480	39,428,424	2,066,484	34,668,631	176,536	1,247,702	67,522	180,472	30,677	248,052	39,813	198,077	48,042	190,896
$18,000 under $19,000	2,250,365	41,641,053	2,103,182	37,117,734	178,418	1,334,037	61,303	136,394	29,290	237,762	41,757	188,929	43,318	249,576
$19,000 under $20,000	2,137,734	41,665,873	2,021,501	37,704,140	165,357	1,265,286	59,308	139,000	24,312	211,758	38,483	140,456	47,216	68,023
$20,000 under $25,000	9,009,214	201,424,044	8,531,570	181,943,196	720,231	5,932,539	289,289	653,441	126,554	1,141,929	161,120	588,640	274,175	816,258
$25,000 under $30,000	6,314,186	172,472,245	5,994,581	154,704,311	528,883	5,195,372	205,840	492,814	92,373	1,070,074	105,521	420,935	248,979	805,634
$30,000 under $40,000	6,454,074	220,130,631	6,085,239	193,365,080	627,367	8,540,334	210,318	514,963	109,825	1,585,945	108,059	445,499	376,135	1,373,600
$40,000 under $50,000	2,205,166	97,230,478	2,008,434	78,654,080	303,501	6,413,627	87,034	314,118	48,851	1,080,821	45,471	310,940	242,355	1,061,791
$50,000 under $75,000	1,463,365	86,605,139	1,247,199	59,984,967	285,071	9,301,894	64,399	362,295	41,203	1,226,182	40,423	377,208	329,194	2,852,670
$75,000 under $100,000	417,117	35,802,515	340,500	22,258,353	88,330	4,137,005	24,614	210,796	12,426	416,435	13,618	164,109	161,379	1,814,676
$100,000 under $200,000	353,945	46,503,656	287,682	27,019,592	65,667	4,222,515	21,335	336,157	11,012	484,650	15,445	272,206	177,268	2,584,303
$200,000 under $500,000	78,912	22,242,466	63,169	10,205,589	13,472	1,421,433	6,265	205,310	2,434	129,341	4,840	174,462	48,813	1,220,881
$500,000 under $1,000,000	10,054	6,661,556	7,799	2,000,493	1,883	412,065	1,093	82,506	373	28,570	790	50,166	6,899	253,320
$1,000,000 or more	3,542	7,772,888	2,727	1,065,792	630	435,757	481	73,482	130	20,782	352	45,952	2,480	144,331
Taxable returns, total	**71,577,417**	**1,399,393,725**	**65,253,408**	**1,170,642,387**	**4,939,736**	**59,031,841**	**1,667,371**	**4,974,806**	**807,274**	**8,504,661**	**936,564**	**4,453,435**	**2,476,662**	**14,041,042**
Total nontaxable returns	**21,038,796**	**64,272,857**	**17,945,184**	**58,711,344**	**1,311,697**	**5,712,932**	**605,818**	**3,941,093**	**424,468**	**2,396,018**	**413,589**	**4,129,690**	**377,761**	**−1,142,066**

Size of adjusted gross income	Small Business Corporation net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
			Net gain		Net loss				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	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**664,621**	**2,315,423**	**6,543,431**	**29,624,449**	**1,994,552**	**2,814,425**	**1,173,486**	**908,655**	**13,938,742**	**34,624,385**	**9,857,710**	**33,078,347**	**47,874,689**	**73,217,952**
No adjusted gross income	24,388	−728,115	135,422	994,881	10,046	27,824	89,293	−75,923	86,930	223,688	51,130	216,109	262,240	612,745
$1 under $1,000	1,317	−15,778	27,095	53,385	*6,943	*3,912	10,599	−1,387	88,741	24,679	47,197	18,010	557,452	132,492
$1,000 under $2,000	*6,787	−8,383	59,534	65,962	10,016	12,844	11,093	−10,814	226,706	94,513	154,082	77,031	1,283,144	495,461
$2,000 under $3,000	14,791	−49,815	114,312	142,082	19,946	25,315	17,613	16,382	256,120	144,063	173,808	124,113	1,460,300	727,316
$3,000 under $4,000	6,031	3,896	113,455	119,987	31,979	36,213	20,559	−2,846	285,800	169,446	214,865	145,516	1,375,017	1,129,086
$4,000 under $5,000	6,870	−11,726	131,349	133,094	37,569	50,651	20,600	9,569	303,953	281,215	238,865	252,269	1,445,534	1,622,761
$5,000 under $6,000	3,284	−14,875	144,658	175,199	24,241	33,073	27,424	5,774	357,711	311,109	277,413	279,478	1,506,395	1,887,675
$6,000 under $7,000	7,428	9,753	145,050	238,739	43,530	58,220	25,789	21,199	354,067	362,649	269,790	325,971	1,594,613	2,023,081
$7,000 under $8,000	5,887	−8908	147,917	217,509	37,122	43,368	25,796	−18,203	361,765	341,008	268,081	304,331	1,583,873	2,285,534
$8,000 under $9,000	7,606	−945	187,431	291,651	54,310	75,024	35,818	−966	377,461	408,741	274,546	372,672	1,463,306	2,233,952
$9,000 under $10,000	14,325	−7,185	161,192	265,884	44,031	57,778	31,547	20,136	355,494	404,317	254,800	371,069	1,544,451	2,068,814
$10,000 under $11,000	9,400	−69,502	161,738	297,984	46,078	61,276	31,510	37,908	330,326	462,981	248,966	430,373	1,455,288	2,036,570
$11,000 under $12,000	7,783	−32,956	148,870	288,050	55,924	95,707	28,677	12,110	354,208	511,375	269,407	472,768	1,365,561	1,992,912
$12,000 under $13,000	7,274	−2,607	191,845	372,650	43,490	67,685	35,442	30,605	384,075	563,712	284,141	523,675	1,413,665	2,077,552
$13,000 under $14,000	17,708	−16,515	133,566	200,709	28,871	37,900	34,184	20,655	316,828	412,688	225,116	382,122	1,426,450	1,804,568
$14,000 under $15,000	15,041	26,906	161,121	308,219	52,519	58,361	28,088	1,162	299,346	312,437	203,448	284,082	1,314,329	1,634,784
$15,000 under $16,000	11,417	−7,316	148,631	290,400	38,949	71,839	36,093	13,363	285,052	401,841	192,912	373,490	1,305,261	1,573,524
$16,000 under $17,000	8,594	5,455	152,153	364,784	34,186	44,156	31,425	46,910	316,228	319,987	198,640	287,328	1,299,538	1,446,260
$17,000 under $18,000	9,630	4,399	168,235	405,469	45,651	45,243	26,415	16,240	312,893	374,909	224,381	341,134	1,288,552	1,832,661
$18,000 under $19,000	13,725	−4,426	143,083	268,690	52,543	84,845	30,438	21,331	346,476	512,784	234,422	479,300	1,318,696	1,596,374
$19,000 under $20,000	16,062	45,829	133,476	295,024	46,366	63,028	24,134	27,098	343,052	347,313	225,033	313,399	1,328,969	1,543,530
$20,000 under $25,000	67,394	118,690	694,389	1,557,913	210,430	277,031	119,018	151,262	1,573,380	1,921,610	979,934	1,759,709	6,025,085	6,984,529
$25,000 under $30,000	55,407	104,309	631,197	1,672,826	205,398	278,472	96,761	73,497	1,433,303	1,871,983	897,628	1,714,250	4,690,732	5,896,252
$30,000 under $40,000	87,189	189,610	918,221	2,623,910	312,085	394,449	125,516	169,832	2,043,016	3,482,859	1,388,955	3,231,138	5,347,757	8,388,579
$40,000 under $50,000	63,786	334,608	476,544	2,090,440	166,641	237,716	70,697	115,532	996,547	2,364,384	743,020	2,227,897	2,001,944	4,834,885
$50,000 under $75,000	80,832	572,846	489,936	2,975,161	190,574	299,070	69,133	115,091	894,583	4,065,710	731,372	3,937,900	1,380,953	5,871,426
$75,000 under $100,000	34,680	386,849	182,593	1,784,127	68,113	118,905	26,205	49,218	296,515	2,384,154	256,033	2,340,443	402,474	2,615,510
$100,000 under $200,000	41,631	616,228	179,592	3,260,308	60,923	117,904	31,076	6,838	276,210	4,592,270	251,143	4,549,999	342,472	3,263,315
$200,000 under $500,000	14,985	507,196	50,339	2,844,477	14,043	31,492	9,731	24,776	69,323	3,700,430	66,240	3,689,281	77,234	1,620,857
$500,000 under $1,000,000	2,413	164,235	7,423	1,592,702	1,579	3,913	1,694	8,835	9,294	1,502,933	9,057	1,501,430	9,905	482,889
$1,000,000 or more	956	203,668	2,864	3,432,233	456	1,211	718	3,470	3,339	1,752,597	3,285	1,752,058	3,499	502,059
Taxable returns, total	**571,527**	**3,223,914**	**5,676,552**	**27,688,529**	**1,829,339**	**2,559,592**	**848,780**	**905,942**	**12,517,107**	**33,421,273**	**8,916,002**	**32,009,210**	**41,176,211**	**66,980,958**
Total nontaxable returns	**93,094**	**−908,492**	**866,879**	**1,935,920**	**165,213**	**254,834**	**324,706**	**2,714**	**1,421,635**	**1,203,112**	**941,708**	**1,069,137**	**6,698,478**	**6,236,994**

Footnotes at end of table.

Table 2.—All Returns: Sources of Income, Adjustments, 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		Alimony received	
			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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**6,873,659**	**37,181,977**	**3,684,580**	**11,922,103**	**3,483,574**	**9,779,981**	**675,232**	**3,018,330**	**850,683**	**3,643,970**	**10,313,026**	**3,218,363**	**309,384**	**1,383,877**
No adjusted gross income	24,268	81,634	51,656	235,787	69,265	799,743	12,736	40,803	5,900	—12,790	24,928	22,327	1,977	10,745
$1 under $1,000	28,139	39,560	30,920	21,016	15,524	36,803	4,146	16,246	*3,830	*21,251	13,018	2,039	*1,597	*50
$1,000 under $2,000	86,930	147,227	37,391	35,898	46,281	107,403	*1,479	*3,008	21,874	38,647	9,186	2,273	*2,844	*4,595
$2,000 under $3,000	135,656	263,848	63,786	78,899	38,733	77,047	8,641	5,404	29,202	22,249	19,463	2,935	*9,695	*12,195
$3,000 under $4,000	212,025	395,874	124,861	183,430	54,149	125,321	11,698	14,114	16,801	28,478	28,029	6,509	11,397	29,837
$4,000 under $5,000	352,463	917,380	107,353	155,009	42,595	81,689	14,260	21,071	17,583	29,126	34,633	6,445	29,383	67,405
$5,000 under $6,000	408,301	1,300,086	126,660	195,781	58,738	141,813	16,814	12,691	13,929	39,806	43,897	9,497	17,095	55,787
$6,000 under $7,000	450,499	1,599,786	136,805	265,763	75,705	177,575	16,241	25,658	24,655	53,328	68,379	13,386	*10,556	*24,559
$7,000 under $8,000	446,321	1,839,167	123,277	245,082	64,140	157,579	22,737	39,610	24,986	63,876	84,683	13,541	17,871	68,487
$8,000 under $9,000	371,346	1,546,982	124,227	241,274	66,192	161,211	16,943	19,664	17,202	48,750	95,559	18,753	16,564	75,933
$9,000 under $10,000	371,163	1,655,584	113,289	208,237	77,577	116,040	19,685	18,419	20,938	100,083	95,046	21,082	14,345	40,418
$10,000 under $11,000	331,478	1,673,335	112,726	258,526	78,862	154,480	14,321	11,152	19,798	44,795	106,339	19,752	15,219	43,009
$11,000 under $12,000	263,276	1,379,437	103,327	240,999	93,525	196,055	15,424	16,912	23,928	62,800	157,628	30,460	13,354	53,358
$12,000 under $13,000	256,850	1,421,465	120,899	352,046	68,482	148,523	14,868	27,599	18,883	22,778	160,262	33,238	20,616	75,082
$13,000 under $14,000	230,523	1,374,027	99,090	253,427	88,706	172,674	9,960	15,344	19,649	36,517	186,785	36,443	20,811	65,636
$14,000 under $15,000	188,063	1,183,606	106,791	227,122	92,516	180,127	16,763	28,191	18,767	42,216	244,061	47,380	13,135	45,157
$15,000 under $16,000	203,096	1,319,068	90,633	268,193	98,308	204,105	11,425	22,419	16,930	55,684	271,289	65,612	11,536	65,188
$16,000 under $17,000	169,512	1,057,474	81,381	177,242	86,751	200,509	18,428	27,344	16,208	35,526	270,282	63,194	11,763	63,776
$17,000 under $18,000	196,434	1,305,954	82,751	216,268	99,918	197,397	11,194	12,907	20,631	50,221	309,109	68,583	10,364	35,907
$18,000 under $19,000	153,752	1,023,528	102,604	241,662	102,326	246,298	16,321	60,731	23,204	48,711	321,581	80,174	*5,951	*21,604
$19,000 under $20,000	140,772	943,741	87,774	166,541	129,516	253,102	11,524	39,710	19,488	66,531	380,121	91,865	*5,435	*7,012
$20,000 under $25,000	606,610	4,001,956	393,023	911,248	458,226	923,426	69,807	132,809	58,856	166,458	1,984,557	503,393	17,884	184,870
$25,000 under $30,000	420,094	3,387,120	294,669	836,532	389,435	842,275	61,318	203,449	69,769	192,558	1,808,034	490,971	13,105	129,089
$30,000 under $40,000	445,884	3,368,736	385,043	1,194,968	499,441	1,290,829	74,134	259,925	113,486	430,240	2,181,791	678,462	8,760	75,330
$40,000 under $50,000	184,716	1,784,988	202,700	928,148	231,706	704,391	56,200	271,353	55,567	318,591	744,079	296,508	4,216	41,840
$50,000 under $75,000	124,970	1,333,390	200,477	1,309,706	210,378	959,276	60,720	408,784	75,203	411,157	436,422	257,627	2,414	47,474
$75,000 under $100,000	33,078	329,753	76,453	761,054	68,015	387,507	25,536	234,377	31,078	206,642	114,840	108,078	*553	*7,874
$100,000 under $200,000	28,666	355,536	79,606	1,055,006	61,488	481,721	28,287	389,180	36,144	424,171	95,879	144,453	737	19,186
$200,000 under $500,000	7,172	115,068	20,725	499,205	14,352	176,066	10,793	341,559	13,025	306,499	19,684	56,826	170	10,293
$500,000 under $1,000,000	1,169	25,661	2,725	102,175	1,986	47,704	1,985	143,652	2,257	131,900	2,544	16,263	31	2,119
$1,000,000 or more	433	11,006	958	55,860	738	31,292	844	154,246	912	157,172	918	10,291	6	61
Taxable returns, total	**5,591,779**	**33,404,117**	**3,053,228**	**10,711,533**	**3,059,110**	**7,957,636**	**591,384**	**2,871,841**	**773,568**	**3,526,348**	**9,969,896**	**3,108,219**	**249,126**	**1,241,473**
Total nontaxable returns	**1,281,880**	**3,777,860**	**631,352**	**1,210,571**	**424,464**	**1,822,345**	**83,848**	**146,489**	**77,115**	**117,622**	**343,130**	**110,145**	**60,258**	**142,403**

Size of adjusted gross income	Unemployment compensation				Statutory adjustments								Number of exemptions	Taxable income	
	Total		In adjusted gross income		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self—employed retirement (Keogh) plan				
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**6,323,186**	**7,141,543**	**1,223,238**	**998,127**	**11,558,863**	**24,685,773**	**238,929**	**921,095**	**2,467,265**	**3,223,565**	**589,847**	**2,033,957**	**225,087,422**	**86,846,124**	**1,154,749,564**
No adjusted gross income	17,606	22,893	**	**	43,925	238,363	12,081	50,252	3,411	2,923	2,418	2,700	1,432,640	—	—
$1 under $1,000	55,902	75,205	**2,157	**446	39,090	138,459	21,187	98,109	*555	*809	**	**	4,197,632	29,225	11,178
$1,000 under $2,000	123,367	231,419	*4,093	*998	53,678	142,189	16,823	87,684	*2,791	*2,915	**494	**373	5,923,796	3,818,328	2,129,138
$2,000 under $3,000	234,164	290,338	*3,950	*2,848	69,757	234,655	20,204	90,141	*4,977	*2,448	*11	*8	6,498,265	3,994,198	5,577,336
$3,000 under $4,000	308,297	436,523	*10,927	*1,685	106,508	177,376	10,796	46,387	9,449	5,340	*823	*221	6,624,901	3,781,902	8,202,705
$4,000 under $5,000	289,781	293,018	*8,970	*5,468	143,581	318,131	26,647	116,605	11,618	5,085	*1,550	*1,233	6,844,252	3,736,547	10,674,603
$5,000 under $6,000	349,216	369,177	*9,957	*5,557	156,407	296,211	13,599	58,125	18,111	10,112	*1,040	*561	7,602,986	3,980,288	14,723,529
$6,000 under $7,000	322,851	320,725	*10,324	*6,809	228,576	376,162	22,142	84,465	32,087	20,154	5,148	2,666	8,377,184	4,216,532	19,166,696
$7,000 under $8,000	347,474	408,853	*11,719	*17,507	239,393	388,413	14,421	55,580	23,929	18,723	3,017	3,316	8,379,214	4,014,493	21,529,024
$8,000 under $9,000	279,924	323,285	*4,881	*4,056	265,255	421,053	8,601	40,702	33,371	27,362	8,092	7,088	7,904,483	3,687,480	23,182,615
$9,000 under $10,000	291,038	370,039	*9,969	*2,181	278,721	437,245	9,773	36,733	50,081	46,248	4,315	4,446	7,630,497	3,531,499	25,497,619
$10,000 under $11,000	226,503	299,046	*5,509	*4,007	273,470	535,386	15,496	52,060	39,748	36,747	4,372	6,121	7,194,507	3,185,940	25,720,068
$11,000 under $12,000	205,793	255,007	*4,918	*1,629	289,181	512,264	*10,878	*39,342	55,617	60,113	8,183	10,717	7,016,714	3,003,449	26,747,222
$12,000 under $13,000	223,617	255,151	*4,431	*2,579	329,807	518,639	9,623	20,967	60,840	64,315	7,332	6,330	7,076,192	2,907,623	28,308,382
$13,000 under $14,000	229,372	266,099	*4,498	*3,180	341,308	525,059	*6,051	*14,497	49,701	53,525	5,920	6,200	6,892,315	2,730,586	29,010,402
$14,000 under $15,000	247,507	289,262	*5,776	*4,984	380,560	637,504	12,559	22,954	60,276	67,409	8,631	15,348	6,652,846	2,562,689	29,431,949
$15,000 under $16,000	202,575	221,952	*1,356	*649	340,174	657,563	*2,296	*2,977	54,403	62,272	7,694	8,547	6,324,094	2,404,690	29,588,774
$16,000 under $17,000	188,787	243,024	7,871	4,874	358,937	701,198	*754	*204	69,014	88,413	7,959	10,962	6,425,256	2,336,079	30,712,467
$17,000 under $18,000	182,018	184,088	*1,668	*1,020	342,785	626,663	*884	*878	53,014	61,325	7,844	13,738	6,423,766	2,250,524	31,488,516
$18,000 under $19,000	193,740	210,903	*10,073	*2,203	351,644	555,709	*3,602	*2,273	52,789	63,630	10,845	16,291	6,585,418	2,247,645	33,224,781
$19,000 under $20,000	180,318	218,063	17,827	10,392	371,576	590,330	*321	*125	75,388	94,582	11,833	18,513	6,270,165	2,136,931	33,430,055
$20,000 under $25,000	663,951	611,289	144,484	70,414	1,658,360	2,940,427	—	—	327,043	402,866	54,489	97,761	28,433,597	9,005,380	162,070,696
$25,000 under $30,000	430,922	382,062	417,735	299,805	1,365,574	2,579,689	—	—	310,709	409,494	57,157	114,330	20,760,474	6,309,593	139,555,372
$30,000 under $40,000	412,881	439,150	407,708	423,157	1,761,769	3,650,278	—	—	485,034	671,364	93,873	278,739	21,843,847	6,446,537	178,583,234
$40,000 under $50,000	81,298	82,168	79,079	81,483	772,095	2,040,980	—	—	251,403	388,344	71,355	281,161	7,567,198	2,204,703	79,149,000
$50,000 under $75,000	27,992	33,180	27,264	32,142	629,914	2,333,345	*191	*36	214,118	348,549	106,071	522,062	5,079,760	1,461,533	70,375,997
$75,000 under $100,000	4,002	6,648	3,834	5,116	183,214	897,609	—	—	61,515	106,326	47,913	281,330	1,510,782	416,345	29,060,847
$100,000 under $200,000	2,010	2,640	1,987	2,607	151,154	920,713	—	—	46,952	84,772	41,227	259,440	1,292,410	353,124	38,072,192
$200,000 under $500,000	253	302	**273	**331	28,235	224,456	—	—	8,271	15,464	8,886	55,084	276,758	78,704	18,108,596
$500,000 under $1,000,000	21	32	**	**	3,258	45,773	—	—	834	1,546	1,117	7,260	33,908	10,023	5,277,295
$1,000,000 or more	*6	*3	**	**	957	23,933	—	—	216	388	238	1,409	11,565	3,534	6,139,274
Taxable returns, total	**5,117,213**	**5,481,614**	**1,194,071**	**979,124**	**10,830,100**	**22,633,973**	**114,450**	**362,871**	**2,382,243**	**3,144,746**	**564,052**	**2,001,879**	**180,602,717**	**71,558,069**	**1,125,105,348**
Total nontaxable returns	**1,205,973**	**1,659,928**	**29,167**	**19,003**	**728,763**	**2,051,801**	**124,479**	**558,224**	**85,022**	**78,819**	**25,795**	**32,078**	**44,484,705**	**15,288,055**	**29,644,216**

Footnotes at end of table.

Table 2.—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax before credits		Total tax credits		Additional tax for tax preferences						Total income tax		Self-employment tax	
					Total		Minimum tax		Alternative minimum 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
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**74,117,123**	**219,306,130**	**18,621,869**	**6,556,492**	**197,238**	**1,004,456**	**68,505**	**274,607**	**133,927**	**729,850**	**71,577,417**	**213,754,094**	**7,577,318**	**5,268,369**
No adjusted gross income	385	210	**179	**13	5,731	49,781	2,294	15,034	3,694	34,747	5,927	49,978	93,608	32,658
$1 under $1,000	*1,719	*5,498	**	**	*255	*807	*19	*71	*236	*736	*1,973	*6,305	72,843	7,381
$1,000 under $2,000	98,555	5,833	—	—	*849	*1,448	*820	*1,298	*30	*150	99,404	7,281	152,490	19,073
$2,000 under $3,000	126,216	15,584	*570	*12	*772	*282	*10	*16	*762	*266	126,944	15,855	208,680	33,980
$3,000 under $4,000	2,000,325	103,651	75,188	3,038	*148	*398	*35	*16	*114	*383	1,953,373	101,012	264,672	58,926
$4,000 under $5,000	2,749,747	412,962	339,874	22,222	*904	*1,789	*395	*1,293	*509	*496	2,494,539	392,529	286,165	77,392
$5,000 under $6,000	3,133,661	869,569	546,137	73,675	*237	*880	*14	*68	*223	*811	2,714,334	796,773	282,447	88,444
$6,000 under $7,000	3,541,304	1,417,494	785,420	134,456	73	332	*31	*65	*60	*268	2,982,051	1,283,371	258,380	93,352
$7,000 under $8,000	3,626,182	1,834,032	1,015,612	195,346	*257	*2,162	*71	*638	*197	*1,524	3,106,087	1,640,848	248,292	99,222
$8,000 under $9,000	3,518,035	2,213,602	1,129,422	187,347	439	1,803	*12	*51	*427	*1,752	3,251,848	2,028,058	280,358	128,670
$9,000 under $10,000	3,441,803	2,668,820	1,157,056	124,253	1,570	874	*741	*418	*841	*456	3,334,728	2,545,442	253,663	119,423
$10,000 under $11,000	3,129,120	2,901,873	434,862	77,463	2,357	3,130	*207	*101	2,152	3,029	3,076,058	2,827,539	258,361	132,328
$11,000 under $12,000	2,969,836	3,178,157	418,116	79,919	3,520	1,452	*44	*315	3,520	1,137	2,924,005	3,099,689	226,296	121,429
$12,000 under $13,000	2,885,037	3,528,708	477,908	95,343	724	911	*103	*29	656	881	2,853,348	3,434,276	229,891	124,885
$13,000 under $14,000	2,709,819	3,758,838	413,621	86,726	*220	*1,117	*135	*210	*85	*907	2,686,043	3,673,229	218,284	132,530
$14,000 under $15,000	2,556,146	3,958,697	485,032	106,617	1,319	1,665	*228	*244	*1,091	*1,421	2,527,621	3,853,745	228,206	140,491
$15,000 under $16,000	2,396,497	4,098,813	489,135	115,350	1,746	1,613	*297	*241	*1,449	*1,371	2,371,343	3,985,076	224,301	143,583
$16,000 under $17,000	2,330,280	4,396,546	461,922	103,229	1,518	2,589	*196	*1,029	*1,326	*1,560	2,308,921	4,295,906	218,607	146,810
$17,000 under $18,000	2,244,242	4,622,270	500,215	113,480	2,047	1,337	*53	*151	1,994	1,185	2,225,457	4,510,126	207,349	145,901
$18,000 under $19,000	2,245,501	4,967,492	512,856	137,104	1,594	1,215	*122	*435	*1,493	*780	2,226,778	4,831,602	207,047	146,052
$19,000 under $20,000	2,134,853	5,139,000	506,777	131,794	713	1,471	*145	*265	*591	*1,206	2,119,123	5,008,678	181,742	135,896
$20,000 under $25,000	9,001,288	26,280,824	2,352,866	615,000	10,821	14,256	2,273	3,285	8,603	10,971	8,953,081	25,680,080	851,465	656,656
$25,000 under $30,000	6,304,957	24,956,762	1,936,847	571,336	18,435	26,981	3,956	6,249	14,524	20,732	6,283,409	24,412,408	573,748	521,348
$30,000 under $40,000	6,444,831	36,261,997	2,355,323	790,241	28,262	54,040	6,212	10,783	22,107	43,257	6,430,778	35,525,795	672,759	724,246
$40,000 under $50,000	2,204,353	18,864,040	905,535	497,350	25,454	56,368	6,867	13,160	18,979	43,207	2,200,923	18,423,057	323,160	422,070
$50,000 under $75,000	1,460,859	20,357,600	759,523	736,106	34,340	123,424	15,300	40,625	20,150	82,799	1,457,283	19,744,918	331,441	478,167
$75,000 under $100,000	416,299	10,243,204	249,113	413,526	17,832	99,820	9,740	35,587	8,797	64,233	416,254	9,929,498	112,273	170,326
$100,000 under $200,000	353,055	15,989,045	240,698	660,735	24,166	225,720	12,901	62,841	12,767	162,879	353,348	15,554,030	88,893	133,513
$200,000 under $500,000	78,663	9,226,614	60,651	306,624	8,572	178,102	4,329	48,987	4,958	129,115	78,866	9,098,091	18,657	27,117
$500,000 under $1,000,000	10,021	3,058,047	8,363	100,852	1,667	72,587	717	18,277	1,091	54,310	10,036	3,029,782	2,426	3,365
$1,000,000 or more	3,534	3,970,349	3,048	77,334	696	76,102	238	12,825	501	63,277	3,534	3,969,117	814	1,136
Taxable returns, total	**71,556,321**	**218,292,286**	**16,061,067**	**5,542,648**	**197,238**	**1,004,456**	**68,505**	**274,607**	**133,927**	**729,850**	**71,577,417**	**213,754,094**	**5,776,904**	**4,581,691**
Total nontaxable returns	**2,560,802**	**1,013,844**	**2,560,802**	**1,013,844**	—	—	—	—	—	—	—	—	**1,800,414**	**684,678**

Size of adjusted gross income	Total tax liability		Taxpayments				Advance earned income credit payments		Tax due at time of filing		Overpayment			
			Total		Income tax withheld						Total		Refund	
	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
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	**73,012,805**	**219,244,082**	**86,706,112**	**236,845,190**	**81,404,450**	**199,772,867**	**25,012**	**3,279**	**18,473,483**	**26,797,803**	**71,727,357**	**45,804,533**	**69,846,610**	**43,069,222**
No adjusted gross income	77,774	98,908	265,183	316,491	151,947	184,220	—	—	48,334	53,920	247,630	277,139	231,251	244,814
$1 under $1,000	66,055	13,097	2,811,489	151,513	2,769,022	132,837	—	—	60,171	9,502	2,863,241	159,748	2,854,061	151,721
$1,000 under $2,000	228,279	23,854	4,003,821	498,216	3,943,606	478,068	—	—	193,609	17,054	4,045,808	540,179	4,031,963	533,755
$2,000 under $3,000	297,600	43,854	3,933,359	849,168	3,841,531	815,903	—	—	213,590	31,057	3,936,948	953,696	3,918,166	945,905
$3,000 under $4,000	2,091,157	145,555	3,485,303	1,128,464	3,382,581	1,077,772	*2,146	*294	317,345	44,966	3,483,017	1,210,444	3,458,474	1,196,018
$4,000 under $5,000	2,600,498	451,489	3,193,498	1,363,615	3,055,788	1,306,956	—	—	488,999	82,330	3,129,737	1,255,649	3,094,094	1,245,361
$5,000 under $6,000	2,809,879	856,159	3,490,610	1,939,624	3,265,599	1,838,660	*1,881	*340	504,757	106,225	3,349,923	1,500,735	3,281,230	1,476,633
$6,000 under $7,000	3,085,035	1,349,077	3,792,386	2,606,266	3,551,491	2,471,742	*6,069	*1,517	553,101	131,624	3,557,622	1,667,452	3,488,604	1,643,835
$7,000 under $8,000	3,213,215	1,721,675	3,689,165	2,962,907	3,417,543	2,784,059	*3,723	*264	606,067	165,880	3,351,277	1,547,254	3,264,146	1,518,729
$8,000 under $9,000	3,341,639	2,150,799	3,443,586	3,300,018	3,164,667	3,105,016	*8,139	*782	621,696	210,804	3,073,485	1,399,399	2,986,826	1,369,566
$9,000 under $10,000	3,396,135	2,671,297	3,367,053	3,801,256	3,093,173	3,542,239	—	—	587,349	229,811	2,945,646	1,365,993	2,856,319	1,321,410
$10,000 under $11,000	3,119,241	2,964,946	3,068,078	3,953,544	2,795,730	3,657,636	*1,455	*31	627,090	265,861	2,562,086	1,254,430	2,487,819	1,218,864
$11,000 under $12,000	2,962,420	3,225,707	2,909,345	4,253,323	2,666,924	3,935,944	*1,535	*28	589,491	234,422	2,412,526	1,262,014	2,343,785	1,221,838
$12,000 under $13,000	2,877,431	3,563,332	2,818,233	4,566,742	2,582,823	4,208,474	—	—	592,306	264,844	2,313,790	1,268,254	2,244,819	1,222,609
$13,000 under $14,000	2,705,224	3,810,773	2,669,967	4,759,671	2,486,651	4,434,163	—	—	544,916	264,531	2,178,093	1,213,429	2,125,615	1,182,257
$14,000 under $15,000	2,549,206	3,999,241	2,511,439	5,002,379	2,347,527	4,666,747	—	—	512,547	268,044	2,043,867	1,271,182	1,988,756	1,227,921
$15,000 under $16,000	2,395,907	4,132,845	2,362,534	5,091,734	2,212,837	4,755,825	—	—	510,997	299,859	1,893,330	1,258,755	1,846,447	1,218,866
$16,000 under $17,000	2,325,006	4,448,360	2,296,754	5,412,540	2,161,534	5,058,978	—	—	497,931	298,702	1,836,522	1,262,881	1,779,486	1,217,958
$17,000 under $18,000	2,239,703	4,664,234	2,211,455	5,575,762	2,071,247	5,170,151	—	—	496,103	339,535	1,753,335	1,251,063	1,701,779	1,209,557
$18,000 under $19,000	2,240,749	4,991,428	2,213,563	6,040,998	2,085,746	5,618,535	—	—	483,780	315,785	1,764,748	1,365,355	1,712,236	1,312,463
$19,000 under $20,000	2,132,598	5,151,267	2,121,708	6,180,958	2,010,843	5,791,782	—	—	479,219	300,391	1,656,816	1,330,081	1,613,617	1,280,449
$20,000 under $25,000	8,991,690	26,369,157	8,912,854	30,601,546	8,509,286	28,803,103	*30	*19	2,239,171	1,723,023	6,756,718	5,955,856	6,586,304	5,792,334
$25,000 under $30,000	6,301,283	24,965,469	6,267,971	28,002,699	5,970,149	26,027,276	—	—	1,806,258	1,647,165	4,498,448	4,684,458	4,365,399	4,500,302
$30,000 under $40,000	6,440,289	36,294,506	6,402,323	38,266,206	6,051,655	34,915,752	*20	*1	2,369,442	3,042,306	4,075,191	5,014,007	3,904,307	4,729,436
$40,000 under $50,000	2,203,452	18,878,471	2,177,168	18,563,867	1,972,015	15,557,131	—	—	1,066,615	2,257,193	1,137,385	1,943,045	1,034,208	1,720,870
$50,000 under $75,000	1,458,877	20,268,435	1,436,589	18,402,621	1,193,880	13,005,426	**14	**4	868,151	3,487,127	592,070	1,621,779	472,969	1,224,511
$75,000 under $100,000	416,534	10,118,872	410,124	8,762,310	317,772	5,345,693	—	—	278,960	2,008,765	137,734	652,246	97,521	433,405
$100,000 under $200,000	353,460	15,715,920	349,026	13,009,436	264,795	7,195,714	—	—	247,391	3,517,944	106,126	812,380	65,180	502,284
$200,000 under $500,000	78,885	9,140,982	78,046	7,107,180	57,105	3,029,055	—	—	57,896	2,373,107	20,889	339,607	10,035	153,105
$500,000 under $1,000,000	10,050	3,039,075	9,969	2,126,985	6,714	574,987	—	—	7,488	1,005,715	2,533	93,837	937	30,494
$1,000,000 or more	3,534	3,975,299	3,513	2,247,153	2,269	283,022	**	**	2,713	1,800,313	816	72,188	257	21,954
Taxable returns, total	**71,577,417**	**218,627,565**	**69,138,136**	**231,552,562**	**64,648,690**	**195,102,734**	**12,912**	**1,039**	**17,524,996**	**26,438,608**	**53,995,585**	**39,365,332**	**52,287,376**	**36,809,899**
Total nontaxable returns	**1,435,388**	**616,517**	**17,567,976**	**5,292,628**	**16,755,760**	**4,670,133**	**12,100**	**2,240**	**948,487**	**359,195**	**17,731,772**	**6,439,201**	**17,559,234**	**6,259,323**

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

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

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

Table 3.—All Returns, Returns With Zero Bracket Amount Only, and for Returns With Itemized Deductions: Exemptions, Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns		Returns with zero bracket amount only			Returns with itemized deductions						
	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income	Zero bracket amount	Number of returns	Adjusted gross income	Total itemized deductions	Excess itemized deductions		Medical and dental expense deduction	
									Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**92,616,213**	**1,483,666,582**	**60,623,083**	**670,545,524**	**148,752,988**	**26,481,524**	**794,441,066**	**182,910,289**	**26,134,768**	**100,089,448**	**17,952,362**	**12,843,455**
No adjusted gross income	525,926	—7,936,655	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,253,653	1,878,880	25,801	21,512	6,277	13,171	7,015	125,536	9,747	94,472	8,871	11,025
$1,000 under $2,000	4,553,347	6,838,317	3,755,341	5,621,007	1,946,879	86,065	128,004	166,206	23,073	82,069	25,623	41,199
$2,000 under $3,000	4,508,574	11,181,659	3,922,560	9,729,262	5,318,666	97,738	240,850	219,882	30,661	101,286	29,197	49,845
$3,000 under $4,000	4,132,656	14,467,929	3,698,704	12,932,206	7,334,100	104,503	368,434	318,098	64,259	104,844	62,935	87,330
$4,000 under $5,000	3,878,952	17,407,687	3,649,518	16,372,407	7,625,636	106,052	479,617	385,388	81,034	150,834	75,412	108,379
$5,000 under $6,000	4,061,083	22,368,548	3,829,087	21,095,853	8,618,286	170,375	939,290	648,891	151,589	247,814	138,148	220,368
$6,000 under $7,000	4,267,397	27,707,117	4,021,863	26,104,125	9,704,655	212,642	1,386,818	870,496	199,806	332,598	164,536	237,636
$7,000 under $8,000	4,043,370	30,285,021	3,749,133	28,082,485	9,467,074	282,617	2,116,090	1,234,253	269,304	505,723	219,205	385,373
$8,000 under $9,000	3,718,707	31,596,663	3,413,450	28,992,001	8,905,562	298,566	2,548,252	1,429,023	291,783	630,398	254,302	359,059
$9,000 under $10,000	3,544,269	33,633,335	3,191,785	30,280,102	8,458,649	348,864	3,318,468	1,519,533	335,177	564,184	275,449	284,517
$10,000 under $11,000	3,204,766	33,638,824	2,779,602	29,166,315	7,449,598	423,657	4,457,219	1,938,851	418,004	794,110	336,694	432,293
$11,000 under $12,000	3,011,101	34,601,755	2,551,976	29,306,695	6,969,728	459,125	5,295,060	2,157,184	450,909	891,508	379,688	473,026
$12,000 under $13,000	2,911,977	36,362,047	2,383,877	29,755,818	6,618,684	528,100	6,606,229	2,525,628	525,943	1,018,231	428,643	458,925
$13,000 under $14,000	2,736,544	36,946,496	2,168,981	29,271,709	6,155,089	567,563	7,674,787	2,714,182	564,119	1,083,680	448,668	480,636
$14,000 under $15,000	2,566,552	37,217,775	1,940,324	28,130,204	5,581,094	626,228	9,087,571	2,970,989	623,397	1,160,362	470,242	407,680
$15,000 under $16,000	2,408,633	37,340,329	1,715,798	26,601,929	5,047,812	692,835	10,738,400	3,460,153	688,262	1,449,713	503,732	392,779
$16,000 under $17,000	2,337,552	38,549,887	1,620,555	26,723,304	4,822,155	716,997	11,826,583	3,549,848	714,089	1,439,992	484,923	382,647
$17,000 under $18,000	2,253,480	39,428,424	1,496,932	26,180,965	4,531,820	756,548	13,247,459	3,814,439	750,162	1,555,067	524,673	439,537
$18,000 under $19,000	2,250,365	41,641,053	1,397,597	25,852,725	4,302,250	852,768	15,788,329	4,453,052	847,288	1,861,837	606,693	395,640
$19,000 under $20,000	2,137,734	41,665,873	1,250,246	24,370,734	3,856,336	887,488	17,295,139	4,725,059	886,913	1,987,810	605,069	374,221
$20,000 under $25,000	9,009,214	201,424,044	4,339,182	96,292,810	13,836,742	4,670,032	105,131,235	25,863,959	4,656,821	11,016,351	3,115,858	1,838,397
$25,000 under $30,000	6,314,186	172,472,245	2,060,645	55,987,707	6,732,588	4,253,541	116,484,538	26,098,046	4,240,699	12,218,530	2,803,510	1,538,313
$30,000 under $40,000	6,454,074	220,130,631	1,268,555	42,658,277	4,185,717	5,185,519	177,472,354	36,988,503	5,177,185	19,790,766	3,413,062	1,769,064
$40,000 under $50,000	2,205,166	97,230,478	248,798	10,856,038	815,696	1,956,368	86,374,440	17,050,157	1,953,651	10,540,890	1,286,036	661,558
$50,000 under $75,000	1,463,365	86,605,139	109,031	6,368,189	351,803	1,354,334	80,236,950	15,658,135	1,351,831	11,178,845	843,787	558,953
$75,000 under $100,000	417,117	35,802,515	19,392	1,638,314	63,625	397,725	34,164,201	6,579,915	397,429	5,265,047	228,506	187,419
$100,000 under $200,000	353,945	46,503,656	12,801	1,654,015	41,498	341,144	44,849,641	8,297,784	340,742	7,172,739	173,655	194,108
$200,000 under $500,000	78,912	22,242,466	1,439	394,101	4,645	77,473	21,848,365	4,126,323	77,417	3,872,290	38,337	61,963
$500,000 under $1,000,000	10,054	6,661,556	83	52,080	251	9,971	6,609,476	1,386,247	9,964	1,354,122	5,126	9,681
$1,000,000 or more	3,542	7,772,888	27	52,638	74	3,515	7,720,250	1,634,527	3,510	1,623,334	1,782	1,884
Taxable returns, total	**71,577,417**	**1,399,393,725**	**46,144,958**	**615,853,720**	**126,811,970**	**25,423,098**	**783,908,538**	**175,003,461**	**25,106,511**	**95,312,877**	**17,078,067**	**10,720,430**
Total nontaxable returns	**21,038,796**	**64,272,857**	**14,478,125**	**54,691,804**	**21,941,018**	**1,058,426**	**10,532,528**	**7,906,828**	**1,028,257**	**4,776,571**	**874,295**	**2,123,025**

Size of adjusted gross income	Returns with itemized deductions—Continued											
	Taxes paid deduction		Contributions deduction		Interest paid deduction		Miscellaneous deductions				Zero bracket amount	
							Total		Net casualty or theft 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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**26,314,056**	**60,553,425**	**24,564,373**	**22,126,900**	**24,491,570**	**73,619,686**	**22,314,882**	**13,766,823**	**2,583,793**	**2,752,633**	**26,223,041**	**81,946,559**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	9,777	13,754	10,102	2,120	8,850	35,616	6,382	63,021	*666	*270	*3,424	*4,901
$1,000 under $2,000	70,797	37,977	30,184	13,468	23,117	57,442	29,728	16,120	*31	*1,608	62,987	140,883
$2,000 under $3,000	66,441	36,242	33,676	18,038	30,552	92,320	50,091	23,438	*43	*9	71,638	153,076
$3,000 under $4,000	81,780	55,600	61,740	27,833	51,722	102,699	70,834	44,636	*8,506	*6,861	83,198	145,430
$4,000 under $5,000	90,609	71,226	58,314	31,678	69,712	135,565	67,836	38,540	8,622	4,307	87,029	165,377
$5,000 under $6,000	157,730	120,490	143,429	65,402	118,203	198,110	120,977	44,520	11,414	10,666	151,201	319,242
$6,000 under $7,000	205,877	171,471	181,954	97,201	159,593	303,308	146,445	60,879	9,091	13,624	194,669	432,025
$7,000 under $8,000	270,342	225,944	230,344	123,178	217,047	415,719	203,459	84,038	22,742	24,981	265,360	615,632
$8,000 under $9,000	290,254	277,575	245,005	139,300	254,831	568,035	215,035	85,055	16,646	24,596	274,030	679,470
$9,000 under $10,000	342,719	336,558	297,543	141,361	303,859	654,385	278,235	102,713	26,646	24,096	339,714	893,264
$10,000 under $11,000	418,692	421,385	373,663	229,134	361,538	732,619	323,477	123,420	38,416	29,590	406,338	1,070,071
$11,000 under $12,000	452,859	467,437	405,721	224,619	396,780	819,761	356,758	172,342	55,252	62,568	451,473	1,221,936
$12,000 under $13,000	526,510	589,340	487,115	291,700	479,415	1,022,261	403,538	163,401	35,968	45,417	523,746	1,463,985
$13,000 under $14,000	565,730	656,131	499,584	274,024	503,829	1,110,708	451,693	192,683	51,012	46,218	561,605	1,599,642
$14,000 under $15,000	624,458	764,899	573,267	331,724	590,714	1,222,823	526,773	243,862	61,593	59,906	622,365	1,795,704
$15,000 under $16,000	691,474	893,067	632,710	371,964	645,224	1,484,398	583,712	317,945	67,170	99,775	688,892	1,989,252
$16,000 under $17,000	716,997	966,342	659,459	356,806	685,124	1,564,496	611,282	279,557	59,013	52,426	715,524	2,100,257
$17,000 under $18,000	756,515	998,821	685,232	387,587	713,837	1,700,659	647,422	287,835	70,169	68,884	753,592	2,248,344
$18,000 under $19,000	848,376	1,240,669	781,745	454,645	801,746	1,988,618	713,274	373,480	69,625	120,332	850,048	2,584,837
$19,000 under $20,000	886,979	1,382,294	817,900	493,228	842,174	2,119,228	764,904	356,088	83,053	60,532	886,685	2,732,365
$20,000 under $25,000	4,667,164	7,928,896	4,327,527	2,521,833	4,494,297	11,636,309	4,011,266	1,938,524	447,684	321,545	4,666,198	14,838,564
$25,000 under $30,000	4,250,720	8,727,873	4,004,349	2,616,878	4,061,900	11,341,205	3,697,481	1,873,778	380,910	308,537	4,248,948	13,864,784
$30,000 under $40,000	5,183,976	13,096,800	4,998,306	3,973,212	4,922,085	15,307,637	4,565,524	2,841,790	540,896	580,839	5,177,982	17,171,916
$40,000 under $50,000	1,955,209	6,505,210	1,904,878	2,124,207	1,816,124	6,555,248	1,675,623	1,203,935	237,014	228,176	1,955,905	6,509,766
$50,000 under $75,000	1,353,317	6,174,461	1,315,392	2,059,891	1,221,955	5,753,992	1,117,911	1,110,839	174,329	239,886	1,352,502	4,473,872
$75,000 under $100,000	397,408	2,608,893	384,690	988,458	347,820	2,300,662	321,426	494,484	50,647	109,185	396,953	1,312,825
$100,000 under $200,000	340,515	3,268,759	331,601	1,492,852	293,213	2,681,778	277,833	660,286	43,866	143,006	340,323	1,122,508
$200,000 under $500,000	77,365	1,517,313	75,739	1,064,682	65,156	1,147,132	64,317	335,234	10,614	46,299	77,265	253,424
$500,000 under $1,000,000	9,957	457,410	9,754	483,946	8,242	320,476	8,547	114,735	1,564	10,080	9,940	32,034
$1,000,000 or more	3,509	540,589	3,450	725,930	2,911	246,477	3,099	119,647	591	8,413	3,507	11,173
Taxable returns, total	**25,304,795**	**59,271,314**	**23,704,684**	**21,461,800**	**23,614,844**	**70,422,911**	**21,626,310**	**13,127,006**	**2,518,178**	**2,443,428**	**25,413,111**	**80,072,821**
Total nontaxable returns	**1,009,261**	**1,282,111**	**859,689**	**665,099**	**876,726**	**3,196,776**	**688,572**	**639,817**	**65,615**	**309,205**	**809,930**	**1,873,738**

Footnotes at end of table.

Table 3.—All Returns, Returns With Zero Bracket Amount Only, and for Returns With Itemized Deductions: Exemptions, Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with itemized deductions—Continued											
	Unused zero bracket amount		Exemptions		Taxable income		Income tax after credits		Additional tax for tax preferences		Total income tax	
	Number of returns	Amount	Number of exemptions	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)
All returns, total	**343,736**	**456,613**	**84,887,818**	**84,665,973**	**26,223,041**	**611,220,692**	**25,384,555**	**137,527,273**	**144,120**	**855,988**	**25,423,098**	**138,383,261**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	*3,424	*7,013	30,900	30,596	*3,424	*4,901	—	—	*59	*269	*59	*269
$1,000 under $2,000	62,992	129,592	122,312	122,185	62,987	160,991	57,705	2,832	*620	*1,024	58,325	3,856
$2,000 under $3,000	67,077	123,786	164,678	163,085	71,638	213,643	60,178	8,649	*391	*60	60,569	8,709
$3,000 under $4,000	40,244	46,978	179,604	178,939	83,198	192,639	41,795	6,625	*146	*392	41,941	7,017
$4,000 under $5,000	25,018	30,521	188,151	185,495	87,029	230,328	38,790	9,284	*9	*153	38,799	9,437
$5,000 under $6,000	18,786	23,014	326,590	324,320	151,201	451,622	86,406	17,425	*32	*238	86,438	17,664
$6,000 under $7,000	12,836	17,288	445,563	443,487	194,669	696,134	109,884	32,011	*60	*308	109,944	32,319
$7,000 under $8,000	13,313	13,699	615,809	612,466	265,360	1,076,803	167,343	59,852	*257	*2,162	167,600	62,014
$8,000 under $9,000	*6,783	*8,001	693,605	685,927	274,030	1,319,381	195,511	89,334	370	1,258	195,881	90,591
$9,000 under $10,000	13,687	13,096	896,079	891,045	339,714	1,890,488	264,155	144,652	1,231	644	265,247	145,296
$10,000 under $11,000	*5,653	*5,128	1,040,314	1,033,558	406,338	2,667,815	358,310	245,762	1,324	955	359,289	246,717
$11,000 under $12,000	*6,695	*7,616	1,232,436	1,227,861	451,473	3,202,222	406,965	307,471	2,056	1,330	408,296	308,802
$12,000 under $13,000	*2,157	*1,754	1,466,078	1,460,140	523,746	4,150,762	493,567	431,776	399	891	493,929	432,666
$13,000 under $14,000	*3,444	*431	1,545,460	1,537,987	561,605	5,072,430	534,517	569,223	*219	*1,117	534,736	570,340
$14,000 under $15,000	*2,831	*894	1,771,931	1,766,448	622,365	6,171,473	607,270	728,556	843	899	608,045	729,456
$15,000 under $16,000	*4,573	*3,522	1,938,069	1,931,304	688,892	7,364,705	672,106	913,599	*994	*872	672,862	914,472
$16,000 under $17,000	*2,908	*190	2,067,298	2,057,592	715,524	8,334,311	698,200	1,082,722	817	2,392	698,536	1,085,113
$17,000 under $18,000	6,386	4,079	2,288,104	2,276,748	753,592	9,434,719	732,091	1,262,898	1,288	1,239	733,223	1,264,137
$18,000 under $19,000	*5,480	*3,443	2,646,277	2,639,574	850,048	11,300,585	840,087	1,555,779	*1,209	*1,202	840,862	1,556,981
$19,000 under $20,000	*575	*104	2,746,003	2,739,460	886,685	12,571,027	878,554	1,775,500	713	1,471	879,216	1,776,972
$20,000 under $25,000	11,712	5,218	15,386,868	15,351,528	4,666,198	78,790,462	4,636,284	12,027,219	8,156	11,940	4,640,013	12,039,159
$25,000 under $30,000	12,842	3,676	14,485,426	14,462,941	4,248,948	89,834,322	4,226,192	15,302,593	8,430	15,857	4,230,286	15,318,450
$30,000 under $40,000	8,334	3,004	18,018,980	17,985,009	5,177,982	139,744,631	5,160,852	27,406,584	17,604	36,986	5,167,312	27,443,570
$40,000 under $50,000	2,717	2,668	6,816,350	6,800,072	1,955,905	69,041,503	1,947,997	15,934,512	17,925	36,423	1,952,593	15,970,935
$50,000 under $75,000	2,503	1,316	4,754,614	4,744,469	1,352,502	64,331,394	1,344,818	17,980,575	27,968	99,962	1,350,098	18,080,537
$75,000 under $100,000	*296	*231	1,450,650	1,447,184	396,953	27,482,018	395,307	9,363,967	16,988	95,003	397,301	9,458,970
$100,000 under $200,000	402	262	1,251,994	1,249,429	340,323	36,458,509	339,222	14,743,426	23,234	217,395	340,787	14,960,821
$200,000 under $500,000	*56	*77	272,489	272,016	77,265	17,718,743	77,038	8,735,500	8,424	174,977	77,443	8,910,477
$500,000 under $1,000,000	*7	*6	33,684	33,628	9,940	5,225,432	9,913	2,928,955	1,660	72,507	9,958	3,001,462
$1,000,000 or more	*5	*5	11,502	11,482	3,507	6,086,699	3,498	3,859,990	694	76,063	3,510	3,936,053
Taxable returns, total	**313,567**	**422,410**	**81,442,337**	**81,251,792**	**25,413,111**	**607,898,053**	**25,384,555**	**137,527,273**	**144,120**	**855,988**	**25,423,098**	**138,383,261**
Total nontaxable returns	**30,169**	**34,202**	**3,445,481**	**3,414,181**	**809,930**	**3,322,639**	—	—	—	—	—	—

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

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

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy 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	Total number of principal residences	Returns with energy conservation expenditures							
			Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking	
			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	**4,900,152**	**4,901,642**	**4,772,662**	**3,287,056**	**2,889,073**	**1,327,382**	**2,535,646**	**1,393,708**	**1,342,646**	**100,088**
No adjusted gross income	9,421	9,421	7,677	10,880	5,326	7,259	2,433	3,321	612	60
$1 under $1,000	*1,361	*1,361	*1,031	*764	*965	*553	*497	*208	—	—
$1,000 under $2,000	*1,693	*1,693	*1,693	*371	*573	*106	*338	*203	*781	*21
$2,000 under $3,000	8,049	8,049	8,015	5,648	*6,264	*3,963	*4,771	*1,681	*563	*3
$3,000 under $4,000	10,560	10,560	10,498	10,673	3,739	1,115	8,746	9,269	*1,667	*126
$4,000 under $5,000	30,910	30,910	25,348	12,127	18,823	7,342	7,243	2,003	*3,938	*329
$5,000 under $6,000	56,393	56,393	51,372	41,638	27,890	24,432	16,320	11,233	*5,431	*3,022
$6,000 under $7,000	50,329	50,329	45,620	27,328	30,247	15,492	26,151	11,005	*6,417	*214
$7,000 under $8,000	48,911	48,911	47,003	27,705	22,548	11,868	25,905	12,221	5,739	108
$8,000 under $9,000	68,880	68,880	63,187	41,587	36,055	21,833	34,734	16,269	19,888	2,112
$9,000 under $10,000	85,526	85,526	82,657	66,724	56,105	33,442	46,241	22,388	17,317	935
$10,000 under $11,000	80,359	80,359	79,567	47,496	44,731	16,777	34,882	16,420	17,518	6,183
$11,000 under $12,000	93,241	93,647	86,482	58,662	53,307	26,240	41,166	23,169	15,138	643
$12,000 under $13,000	111,225	111,225	107,661	77,005	71,823	36,624	58,967	31,740	27,048	1,003
$13,000 under $14,000	114,575	114,575	112,845	67,256	69,407	22,465	60,532	33,674	24,842	1,791
$14,000 under $15,000	145,715	145,715	142,503	100,862	83,777	33,177	73,799	43,722	34,690	10,881
$15,000 under $16,000	127,186	127,186	126,033	82,851	86,518	40,306	63,134	26,334	36,576	2,222
$16,000 under $17,000	140,235	140,235	139,367	109,695	85,945	51,656	72,860	37,383	34,291	4,122
$17,000 under $18,000	171,935	171,935	166,647	93,711	97,682	44,142	89,455	35,408	56,897	1,677
$18,000 under $19,000	172,516	172,546	169,154	111,798	99,516	38,005	96,916	58,482	50,855	1,935
$19,000 under $20,000	145,195	145,195	144,127	95,873	90,952	31,520	82,552	52,808	49,405	2,360
$20,000 under $25,000	861,020	861,020	839,015	506,388	532,787	203,110	457,633	214,869	253,337	18,072
$25,000 under $30,000	792,215	792,422	777,420	518,847	460,709	201,758	430,170	231,732	255,489	13,993
$30,000 under $40,000	920,235	920,712	900,352	636,784	541,116	253,771	472,631	268,344	263,351	14,430
$40,000 under $50,000	317,055	317,055	312,997	236,029	187,381	87,465	166,786	103,621	93,847	5,792
$50,000 under $75,000	221,621	221,964	215,151	175,999	117,754	64,568	109,597	75,827	51,404	4,368
$75,000 under $100,000	58,110	58,110	55,635	55,954	28,607	22,195	27,644	23,429	9,798	2,034
$100,000 under $200,000	46,313	46,338	44,601	52,281	24,044	21,191	19,867	20,895	5,029	1,285
$200,000 under $500,000	8,287	8,288	8,002	12,278	4,005	4,272	3,318	5,370	689	304
$500,000 under $1,000,000	835	835	773	1,369	368	575	292	479	69	43
$1,000,000 or more	246	247	229	473	109	159	66	203	20	20
Taxable returns, total	**4,694,894**	**4,695,978**	**4,592,711**	**3,117,805**	**2,769,493**	**1,241,467**	**2,455,281**	**1,331,288**	**1,313,881**	**95,908**
Total nontaxable returns	**205,258**	**205,664**	**179,951**	**169,251**	**119,580**	**85,916**	**80,365**	**62,420**	**28,765**	**4,180**

Size of adjusted gross income	Returns with energy conservation expenditures—Continued									
	Other current—year energy conservation expenditures		Maximum allowable energy conservation expenditures		Prior—year energy conservation expenditures		Maximum allowable current—year energy conservation expenditures		Energy conservation credit (before limitation)	
	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)
All returns, total	**905,214**	**465,878**	**4,772,662**	**2,953,157**	**1,130,902**	**562,451**	**4,771,986**	**2,904,459**	**4,772,662**	**434,977**
No adjusted gross income	*511	*240	7,677	9,090	853	330	7,677	9,090	7,677	1,361
$1 under $1,000	*65	*3	*1,031	*762	*65	*11	*1,031	*762	*1,031	*114
$1,000 under $2,000	**784	**41	*1,693	*371	*51	*18	*1,693	*371	*1,693	*55
$2,000 under $3,000	**	**	8,015	5,648	—	—	8,015	5,648	8,015	842
$3,000 under $4,000	*1,236	*163	10,498	7,032	*2,070	*657	10,498	6,502	10,498	970
$4,000 under $5,000	*3,231	*2,453	25,348	12,127	*500	*145	25,348	12,127	25,348	1,815
$5,000 under $6,000	*11,557	*2,952	51,372	38,993	*9,668	*3,837	51,372	38,439	51,372	5,759
$6,000 under $7,000	*2,090	*616	45,620	27,311	*7,932	*6,312	45,620	27,311	45,620	4,090
$7,000 under $8,000	6,281	3,508	47,003	26,915	9,023	5,964	47,003	26,913	47,003	4,028
$8,000 under $9,000	5,500	1,373	63,187	40,961	9,670	4,023	63,187	40,961	63,187	6,129
$9,000 under $10,000	18,856	9,960	82,657	61,153	13,686	5,606	82,657	59,253	82,657	8,890
$10,000 under $11,000	13,907	8,117	79,567	42,610	13,909	5,168	79,567	42,502	79,567	6,350
$11,000 under $12,000	19,292	8,610	86,482	51,233	9,623	6,267	86,482	50,966	86,482	7,627
$12,000 under $13,000	12,106	7,638	107,661	69,179	14,743	7,106	107,661	68,367	107,661	10,243
$13,000 under $14,000	17,090	9,325	112,845	63,487	24,060	12,805	112,845	63,088	112,845	9,411
$14,000 under $15,000	24,422	13,083	142,503	83,891	42,899	18,210	142,503	83,876	142,503	12,564
$15,000 under $16,000	24,266	13,989	126,033	75,615	24,479	8,878	126,033	75,574	126,033	11,313
$16,000 under $17,000	34,137	16,534	139,367	97,356	33,360	18,692	139,367	96,224	139,367	14,405
$17,000 under $18,000	31,891	12,484	166,647	91,775	44,984	25,829	166,647	90,362	166,647	13,528
$18,000 under $19,000	33,562	13,376	169,154	98,495	32,655	14,549	169,154	98,116	169,154	14,709
$19,000 under $20,000	22,380	9,184	144,127	87,946	35,175	10,553	144,127	87,531	144,127	13,169
$20,000 under $25,000	138,598	70,338	839,015	474,824	201,009	97,642	839,015	466,224	839,015	69,775
$25,000 under $30,000	148,375	71,365	777,420	462,238	202,284	106,964	777,420	453,444	777,420	67,887
$30,000 under $40,000	192,846	100,239	900,352	563,804	243,245	121,954	899,720	549,981	900,352	82,393
$40,000 under $50,000	67,586	39,150	312,997	210,027	85,832	39,866	312,997	206,455	312,997	30,949
$50,000 under $75,000	51,674	31,236	215,151	154,430	5[illegible],503	29,592	215,151	150,673	215,151	22,558
$75,000 under $100,000	11,955	8,296	55,635	45,945	[illegible],872	5,445	55,635	45,246	55,635	6,783
$100,000 under $200,000	8,960	8,911	44,601	40,475	[illegible],602	5,172	44,565	39,276	44,601	5,884
$200,000 under $500,000	1,812	2,333	8,002	8,353	1,046	779	7,995	8,095	8,002	1,213
$500,000 under $1,000,000	181	272	773	848	79	60	773	831	773	125
$1,000,000 or more	63	90	229	263	20	16	228	253	229	38
Taxable returns, total	**875,496**	**449,143**	**4,592,711**	**2,799,311**	**1,107,514**	**549,991**	**4,592,035**	**2,752,140**	**4,592,711**	**412,195**
Total nontaxable returns	**29,718**	**16,735**	**179,951**	**153,845**	**23,388**	**12,460**	**179,951**	**152,319**	**179,951**	**22,783**

Footnotes at end of table.

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, 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 renewable energy source expenditures									
	Total expenditures		Expenditures for solar energy		Expenditures for geothermal energy		Expenditures for wind energy		Maximum allowable renewable energy source expenditures	
	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)
All returns, total	**75,759**	**184,818**	**61,245**	**165,544**	**5,626**	**10,286**	**10,313**	**8,987**	**75,759**	**166,473**
No adjusted gross income	253	1,250	*222	*1,243	—	—	*31	*7	253	1,103
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*33	*115	*33	*115	—	—	—	—	*33	*115
$3,000 under $4,000	*19	*14	*19	*14	—	—	—	—	*19	*14
$4,000 under $5,000	*586	*370	*586	*370	—	—	—	—	*586	*370
$5,000 under $6,000	*11	*40	*11	*40	—	—	—	—	*11	*40
$6,000 under $7,000	*614	*519	*614	*519	—	—	—	—	*614	*519
$7,000 under $8,000	*306	*677	*178	*312	—	—	*128	*365	*306	*677
$8,000 under $9,000	*2,301	*1,372	*2,301	*1,372	—	—	—	—	*2,301	*1,372
$9,000 under $10,000	*51	*129	*51	*129	—	—	—	—	*51	*129
$10,000 under $11,000	*553	*1,109	*553	*1,109	—	—	—	—	*553	*1,109
$11,000 under $12,000	*1,387	*1,272	*129	*265	**1,260	**686	*1,258	*352	*1,387	*1,272
$12,000 under $13,000	*1,398	*1,342	*847	*1,313	—	—	*551	*29	*1,398	*1,342
$13,000 under $14,000	*963	*474	*961	*442	**	**	—	—	*963	*462
$14,000 under $15,000	*4,901	*2,580	*2,985	*2,002	—	—	*1,916	*577	*4,901	*2,580
$15,000 under $16,000	*885	*2,068	*885	*2,068	—	—	—	—	*885	*2,068
$16,000 under $17,000	*313	*3,005	*313	*3,005	—	—	—	—	*313	*2,593
$17,000 under $18,000	*1,910	*1,869	*1,910	*1,869	—	—	—	—	*1,910	*1,869
$18,000 under $19,000	*3,548	*5,053	*2,682	*3,656	—	—	*866	*1,397	*3,548	*5,053
$19,000 under $20,000	*1,272	*1,416	*1,272	*1,416	—	—	—	—	*1,272	*1,416
$20,000 under $25,000	10,137	17,353	6,698	12,501	*1,520	*2,195	*1,919	*2,656	10,137	17,353
$25,000 under $30,000	9,389	44,643	8,545	43,665	*324	*680	*520	*298	9,389	33,386
$30,000 under $40,000	16,799	43,693	13,648	38,784	*1,304	*3,963	*2,012	*946	16,799	42,497
$40,000 under $50,000	5,580	13,840	4,545	12,207	*684	*975	*351	*657	5,580	12,520
$50,000 under $75,000	8,044	23,947	7,319	22,017	**327	**1,294	*400	*637	8,044	22,516
$75,000 under $100,000	2,226	7,108	1,916	6,283	**	**	*308	*824	2,226	5,843
$100,000 under $200,000	1,881	7,540	1,640	6,907	*194	*425	*47	*209	1,881	6,502
$200,000 under $500,000	317	1,499	305	1,458	*10	*25	**3	**19	317	1,341
$500,000 under $1,000,000	60	379	57	337	**3	**42	**	**	60	295
$1,000,000 or more	22	143	20	125	**	**	*3	*14	22	119
Taxable returns, total	**70,258**	**171,512**	**56,930**	**154,194**	**4,599**	**8,703**	**10,154**	**8,616**	**70,258**	**153,781**
Total nontaxable returns	**5,501**	**13,305**	**4,315**	**11,351**	***1,027**	***1,583**	***159**	***372**	**5,501**	**12,692**

Size of adjusted gross income	Returns with renewable energy source expenditures—Continued						Total current—year residential energy credit (before limitation)		Residential energy credit carryover from 1978	
	Prior—year renewable energy source expenditures		Maximum allowable current—year renewable energy source expenditures		Renewable energy source credit (before limitation)					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**4,233**	**6,912**	**75,759**	**166,441**	**75,759**	**42,464**	**4,826,959**	**477,441**	**100,284**	**15,810**
No adjusted gross income	—	—	253	1,103	253	266	7,899	1,627	2,357	336
$1 under $1,000	—	—	—	—	—	—	*1,031	*114	*330	*67
$1,000 under $2,000	—	—	—	—	—	—	*1,693	*55	**52	**4
$2,000 under $3,000	—	—	*33	*115	*33	*30	8,048	872	**	**
$3,000 under $4,000	—	—	*19	*14	*19	*4	10,517	975	*130	*12
$4,000 under $5,000	—	—	*586	*370	*586	*110	25,934	1,925	*5,712	*1,198
$5,000 under $6,000	—	—	*11	*40	*11	*10	51,383	5,769	*5,010	*319
$6,000 under $7,000	—	—	*614	*519	*614	*148	46,234	4,239	*4,961	*632
$7,000 under $8,000	*128	*459	*306	*650	*306	*151	47,253	4,179	3,318	340
$8,000 under $9,000	*1,598	*1,598	*2,301	*1,372	*2,301	*405	63,890	6,534	*5,359	*679
$9,000 under $10,000	—	—	*51	*129	*51	*36	82,708	8,926	*2,818	*456
$10,000 under $11,000	*52	*114	*553	*1,109	*553	*316	80,079	6,666	*1,990	*259
$11,000 under $12,000	—	—	*1,387	*1,272	*1,387	*376	87,740	8,003	*6,040	*740
$12,000 under $13,000	—	—	*1,398	*1,342	*1,398	*388	108,508	10,631	*4,539	*826
$13,000 under $14,000	—	—	*963	*462	*963	*137	113,808	9,548	*1,339	*159
$14,000 under $15,000	—	—	*4,901	*2,580	*4,901	*763	143,719	13,327	*3,846	*355
$15,000 under $16,000	—	—	*885	*2,068	*885	*521	126,069	11,835	*1,345	*127
$16,000 under $17,000	—	—	*313	*2,593	*313	*576	139,441	14,981	*794	*137
$17,000 under $18,000	—	—	*1,910	*1,869	*1,910	*543	167,488	14,071	7,470	1,772
$18,000 under $19,000	—	—	*3,548	*5,053	*3,548	*1,346	172,050	16,055	*2,548	*149
$19,000 under $20,000	—	—	*1,272	*1,416	*1,272	*422	145,187	13,591	*146	*9
$20,000 under $25,000	*397	*227	10,137	17,353	10,137	4,507	849,152	74,282	14,519	1,619
$25,000 under $30,000	—	—	9,389	33,386	9,389	8,127	783,762	76,014	10,654	1,775
$30,000 under $40,000	*1,401	*3,026	16,799	42,497	16,799	10,842	914,617	93,235	9,750	2,547
$40,000 under $50,000	*424	*781	5,580	12,520	5,580	3,338	315,662	34,287	1,843	435
$50,000 under $75,000	*114	*197	8,044	22,516	8,044	5,605	220,344	28,162	2,065	515
$75,000 under $100,000	*22	*100	2,226	5,839	2,226	1,480	57,333	8,263	905	176
$100,000 under $200,000	**90	**396	1,881	6,502	1,881	1,598	46,097	7,482	374	151
$200,000 under $500,000	**	**	317	1,340	317	322	8,243	1,535	56	14
$500,000 under $1,000,000	*7	*15	60	295	60	69	824	194	14	3
$1,000,000 or more	—	—	22	119	22	28	246	66	—	—
Taxable returns, total	**4,105**	**6,453**	**70,258**	**153,776**	**70,258**	**39,164**	**4,642,440**	**451,359**	**72,031**	**11,392**
Total nontaxable returns	***128**	***459**	**5,501**	**12,665**	**5,501**	**3,300**	**184,519**	**26,083**	**28,253**	**4,418**

Footnotes at end of table.

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, 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 available residential energy credit		Income tax before residential energy credit		Credit carried over[1]		Credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**4,900,152**	**493,251**	**4,766,786**	**22,302,616**	**192,976**	**23,339**	**4,766,786**	**469,912**
No adjusted gross income	9,421	1,963	—	—	9,421	1,963	—	—
$1 under $1,000	*1,361	*181	—	—	*1,361	*181	—	—
$1,000 under $2,000	*1,693	*57	—	—	*1,693	*57	—	—
$2,000 under $3,000	8,049	874	—	—	8,049	874	—	—
$3,000 under $4,000	10,560	986	—	—	10,560	986	—	—
$4,000 under $5,000	30,910	3,123	22,703	2,473	20,026	2,139	22,703	984
$5,000 under $6,000	56,393	6,089	34,035	6,435	31,641	3,265	34,035	2,824
$6,000 under $7,000	50,329	4,870	43,807	11,219	14,756	1,340	43,807	3,530
$7,000 under $8,000	48,911	4,518	42,606	13,738	14,831	1,099	42,606	3,420
$8,000 under $9,000	68,880	7,214	61,618	28,504	12,648	1,157	61,618	6,057
$9,000 under $10,000	85,526	9,381	80,541	38,759	10,594	943	80,541	8,438
$10,000 under $11,000	80,359	6,925	75,462	55,446	8,643	705	75,462	6,220
$11,000 under $12,000	93,241	8,744	87,716	72,072	6,966	993	87,716	7,751
$12,000 under $13,000	111,225	11,456	109,304	102,308	3,926	1,012	109,304	10,444
$13,000 under $14,000	114,575	9,707	112,139	133,111	2,898	351	112,139	9,356
$14,000 under $15,000	145,715	13,682	143,295	192,322	3,422	499	143,295	13,183
$15,000 under $16,000	127,186	11,962	122,289	175,783	5,573	1,130	122,289	10,832
$16,000 under $17,000	140,235	15,118	137,832	218,206	2,966	852	137,832	14,265
$17,000 under $18,000	171,935	15,843	168,988	289,349	2,968	413	168,988	15,430
$18,000 under $19,000	172,516	16,204	168,821	330,330	3,944	579	168,821	15,625
$19,000 under $20,000	145,195	13,599	144,153	288,993	*1,042	*118	144,153	13,481
$20,000 under $25,000	861,020	75,901	854,836	2,270,602	6,216	1,050	854,836	74,851
$25,000 under $30,000	792,215	77,790	788,405	2,909,902	4,279	581	788,405	77,209
$30,000 under $40,000	920,235	95,782	917,663	4,949,589	2,594	234	917,663	95,548
$40,000 under $50,000	317,055	34,722	316,434	2,577,406	634	128	316,434	34,594
$50,000 under $75,000	221,621	28,678	220,621	2,922,194	1,012	593	220,621	28,085
$75,000 under $100,000	58,110	8,439	57,962	1,358,281	*148	*25	57,962	8,415
$100,000 under $200,000	46,313	7,633	46,231	1,967,238	122	44	46,231	7,589
$200,000 under $500,000	8,287	1,548	8,248	912,324	*39	*26	8,248	1,522
$500,000 under $1,000,000	835	197	832	238,245	**4	**2	833	195
$1,000,000 or more	246	66	245	237,786	**	**	245	65
Taxable returns, total	**4,694,894**	**462,751**	**4,690,829**	**22,293,397**	**4,280**	**886**	**4,690,829**	**461,864**
Total nontaxable returns	**205,258**	**30,500**	**75,957**	**9,218**	**188,696**	**22,452**	**75,957**	**8,048**

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

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

[1]Consists of amounts used to offset "minimum tax" for 1979 and amounts carried over to 1980.

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

Table 5.—Selected Sources of Income and Tax Items, by State

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

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities in adjusted gross income	
			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)
United States, total	**92,616,213**	**1,463,666,582**	**83,198,592**	**1,229,353,731**	**47,874,689**	**73,217,952**	**309,384**	**1,383,877**	**10,313,026**	**3,218,363**	**6,873,659**	**37,181,977**
Alabama	1,369,468	19,031,162	1,279,630	17,086,004	527,457	626,227	*2,962	*9,849	213,815	47,414	67,998	377,709
Alaska	187,778	3,840,988	176,768	3,470,695	192,439	118,169	*1,324	*2,077	39,580	19,629	10,126	81,109
Arizona	1,074,222	15,817,535	950,238	12,896,323	538,168	900,153	3,119	23,810	134,128	26,070	194,801	712,081
Arkansas	801,546	10,367,716	711,759	8,462,240	331,579	529,563	—	—	60,996	14,200	51,656	291,063
California	10,039,876	169,609,357	8,938,682	140,456,228	5,153,056	9,502,588	66,881	277,452	1,800,036	775,007	763,747	4,639,718
Colorado	1,263,236	20,231,236	1,138,114	16,904,447	674,884	949,683	10,768	31,578	289,525	94,914	99,848	649,564
Connecticut	1,306,551	24,541,184	1,181,622	19,756,573	896,034	1,526,603	9,484	52,611	33,116	29,371	140,778	780,744
Delaware	249,928	4,200,400	224,949	3,536,793	134,239	169,420	*627	*6,903	30,116	10,204	25,270	149,827
District of Columbia	316,939	5,159,083	285,686	4,021,704	111,890	233,796	735	4,470	29,429	15,791	33,556	364,116
Florida	3,928,869	57,108,904	3,357,576	44,408,884	1,899,257	4,142,106	13,204	35,785	41,556	15,328	475,638	3,216,656
Georgia	2,084,444	29,192,085	1,953,678	26,306,173	720,011	983,929	9,795	37,029	221,659	53,445	110,210	603,256
Hawaii	412,999	6,481,508	376,825	5,382,596	274,395	324,144	*173	*1,820	80,559	25,985	43,193	273,202
Idaho	354,388	4,920,399	311,870	4,013,431	184,213	318,399	*307	*394	45,997	11,489	24,986	118,876
Illinois	4,896,379	84,408,034	4,[illegible]14,376	71,764,786	2,747,599	4,349,285	14,269	120,712	446,314	44,557	329,989	1,443,993
Indiana	2,224,808	35,131,059	2,023,440	30,381,332	1,148,942	1,311,292	*8,061	*22,434	131,195	11,929	147,890	566,712
Iowa	1,201,280	18,503,405	1,003,146	14,116,342	776,171	1,182,109	*2,172	*5,186	251,864	70,448	72,384	197,859
Kansas	994,711	15,779,003	880,322	12,636,736	534,297	801,409	*2,018	*10,834	139,322	24,815	68,256	271,591
Kentucky	1,309,532	18,702,377	1,174,449	16,242,292	544,804	683,731	*491	*884	216,246	51,934	64,715	328,663
Louisiana	1,525,276	23,225,051	1,395,215	19,874,582	610,963	842,916	*2,500	*32,535	67,885	7,913	83,697	528,168
Maine	459,189	5,821,841	403,613	4,710,897	239,563	353,603	*1,138	*2,752	33,668	7,529	38,503	218,619
Maryland	1,820,696	31,292,311	1,658,223	26,486,978	935,488	1,379,356	5,408	22,783	362,346	129,840	163,227	1,212,540
Massachusetts	2,510,363	38,796,845	2,237,792	32,421,150	1,584,067	2,006,296	*4,755	*20,538	290,763	54,061	204,697	1,105,618
Michigan	3,763,693	65,992,331	3,442,537	57,913,415	2,072,415	2,723,080	6,012	31,351	620,261	146,015	262,870	1,130,322
Minnesota	1,727,279	27,051,064	1,513,856	22,331,659	1,064,488	1,368,986	*6,463	*10,626	414,301	180,027	126,688	545,120
Mississippi	839,380	10,987,116	784,274	9,516,730	257,381	349,766	*1,876	*6,606	64,957	11,324	37,397	237,232
Missouri	1,969,072	29,989,370	1,732,326	24,542,221	1,062,347	1,884,195	*4,448	*13,664	199,243	30,966	163,981	653,888
Montana	331,220	4,482,427	283,290	3,401,012	188,643	332,796	*560	*538	46,356	11,584	23,128	102,340
Nebraska	663,217	9,768,751	557,721	7,404,928	389,629	671,491	*774	*1,400	71,433	14,567	27,212	89,132
Nevada	369,499	5,938,545	339,030	4,976,960	168,821	301,132	1,933	14,457	5,593	2,527	25,661	179,483
New Hampshire	419,601	6,109,559	378,972	5,095,972	252,440	301,870	*1,506	*6,690	12,523	2,541	31,102	188,110
New Jersey	3,147,110	55,113,917	2,864,782	47,393,714	1,900,087	2,641,293	14,261	82,948	443,627	100,640	255,849	1,265,558
New Mexico	510,677	6,898,971	458,964	5,873,212	218,986	292,408	*658	*2,205	50,217	12,423	30,676	202,457
New York	7,145,325	117,474,482	6,431,993	96,883,753	4,229,880	7,510,350	38,071	194,753	1,335,820	572,203	584,869	2,738,135
North Carolina	2,315,252	31,469,199	2,138,815	27,431,121	934,579	1,036,827	*6,794	*35,320	277,171	80,137	111,627	526,286
North Dakota	272,937	3,742,246	220,675	2,647,436	167,833	265,694	—	—	15,852	6,418	12,903	53,586
Ohio	4,510,828	72,424,374	4,096,537	62,989,613	2,445,655	3,182,902	*9,174	*37,791	273,441	27,137	330,868	1,591,359
Oklahoma	1,146,021	17,352,386	999,400	13,947,723	482,316	934,992	7,123	30,987	105,593	26,562	70,726	409,053
Oregon	1,101,281	17,070,561	951,097	13,599,042	617,919	1,041,911	*4,740	*21,100	234,375	75,180	88,854	452,635
Pennsylvania	4,814,896	74,633,300	4,317,943	63,363,757	2,701,586	3,461,132	6,252	32,017	41,623	10,161	426,790	2,028,020
Rhode Island	409,090	5,997,083	374,302	4,967,513	253,178	300,622	*3,323	*11,662	39,189	7,638	35,676	203,156
South Carolina	1,165,011	15,646,443	1,101,888	14,143,671	415,408	426,189	*6,882	*11,312	133,240	42,475	55,540	310,951
South Dakota	286,632	3,526,977	226,690	2,572,511	161,155	264,316	—	—	2,824	759	9,819	35,061
Tennessee	1,750,713	24,185,097	1,595,534	20,805,359	698,584	971,892	*5,953	*22,250	6,887	4,468	82,665	502,066
Texas	5,588,563	90,222,106	5,112,955	75,229,573	2,225,546	3,907,693	4,591	25,014	14,856	5,198	321,232	1,823,642
Utah	527,820	7,983,248	483,293	6,839,153	272,179	285,104	*2,582	*9,080	92,547	22,652	37,068	216,202
Vermont	196,086	2,594,589	173,584	2,108,889	108,434	133,768	*10	*92	17,735	5,293	12,671	46,807
Virginia	2,184,938	34,597,170	2,006,501	29,578,314	1,069,718	1,337,594	*6,406	*27,598	353,929	102,430	189,674	1,508,435
Washington	1,753,265	29,401,864	1,559,301	24,307,302	997,144	1,669,990	*3,746	*15,674	28,131	10,764	152,676	887,582
West Virginia	666,942	10,053,783	610,083	8,756,905	322,933	391,908	*689	*2,067	35,273	7,240	50,110	198,471
Wisconsin	1,968,846	30,571,324	1,750,199	25,836,035	1,267,895	1,586,946	*4,299	*13,521	401,855	152,920	145,396	541,514
Wyoming	204,479	3,494,319	184,002	2,870,516	105,878	163,086	*67	*719	4,086	947	8,252	33,671
APO/FPO[1]	287,241	2,619,868	282,228	2,313,271	67,280	33,496	—	—	*2,063	*283	*7,270	*89,874
Puerto Rico	33,769	392,984	22,766	280,304	*4,438	*5,888	—	—	—	—	*10,291	*65,511
U. S. citizens abroad[2]	153,052	3,719,643	125,081	3,794,962	90,398	203,861	—	—	7,910	3,011	18,953	194,635

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Domestic and foreign dividends received				Rent				Royalty			
	Total		Dividends in adjusted gross income		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**13,938,742**	**34,624,385**	**9,857,710**	**33,078,347**	**3,684,580**	**11,922,103**	**3,483,574**	**9,779,981**	**636,341**	**3,212,192**	**38,891**	**193,863**
Alabama	99,981	224,554	63,652	213,935	37,318	75,845	26,170	66,168	4,793	35,512	*65	*62
Alaska	19,316	27,751	11,881	25,664	6,410	21,177	14,538	58,883	639	2,778	*22	*1,165
Arizona	164,027	501,078	124,400	482,811	31,966	117,241	44,671	143,010	6,022	14,639	545	7,049
Arkansas	63,326	158,043	45,315	151,400	42,675	135,759	19,644	44,544	12,586	44,821	*44	*659
California	1,574,985	3,749,665	1,082,892	3,571,510	373,129	1,638,590	590,817	2,673,687	74,358	279,853	1,454	16,177
Colorado	180,904	393,298	110,710	375,745	50,860	211,593	55,722	200,125	12,112	75,372	1,031	4,895
Connecticut	245,597	914,624	254,980	876,284	48,708	150,187	86,362	171,135	1,240	3,038	111	565
Delaware	47,420	187,047	35,126	181,082	7,141	20,856	6,579	17,178	687	450	*16	*46
District of Columbia	40,872	211,765	35,259	207,584	6,273	31,259	11,221	50,134	1,500	8,332	27	193
Florida	656,007	2,350,674	508,649	2,271,778	109,444	373,705	131,640	408,178	20,737	111,313	316	1,888
Georgia	205,537	461,956	133,005	440,362	53,780	181,468	55,808	119,542	3,522	12,239	*2,043	*3,119
Hawaii	77,978	123,494	54,116	115,314	12,987	62,941	21,874	81,065	838	1,099	*6	*16
Idaho	43,083	81,800	27,932	77,218	18,334	66,656	14,712	42,884	1,453	1,610	*367	*1,171
Illinois	849,626	2,103,624	580,739	2,010,727	202,888	892,359	238,629	638,178	26,976	65,337	2,746	7,616
Indiana	301,725	582,410	190,879	552,626	91,381	344,068	58,822	110,073	11,133	15,426	601	2,993
Iowa	202,399	316,216	133,553	297,224	98,184	542,875	43,663	107,161	2,166	10,521	*39	*200
Kansas	142,518	274,422	98,053	260,671	78,057	278,781	37,267	85,446	26,754	124,151	2,770	8,193
Kentucky	136,055	330,343	94,582	316,325	59,033	149,483	42,381	75,968	11,660	38,140	*545	*940
Louisiana	157,242	357,816	113,664	338,132	75,228	300,085	41,180	144,891	43,518	225,217	446	6,043
Maine	71,122	178,098	48,423	170,643	11,685	27,580	13,601	21,562	853	2,454	*106	*654
Maryland	291,544	709,259	211,264	676,706	59,523	174,139	44,387	142,515	3,532	4,359	686	1,292
Massachusetts	456,076	1,275,958	324,157	1,226,756	111,061	165,771	118,575	194,880	5,444	8,589	*23	*263
Michigan	616,507	1,417,866	451,478	1,342,641	119,726	264,835	113,096	223,411	12,193	33,912	1,915	3,615
Minnesota	285,406	554,488	188,904	526,143	89,073	323,333	57,426	132,625	2,411	10,745	164	4,117
Mississippi	70,157	145,705	42,792	138,362	28,416	103,779	14,700	24,648	5,822	40,709	*59	*1,463
Missouri	300,752	770,480	200,380	738,774	92,440	282,276	54,233	145,535	4,516	33,464	831	2,393
Montana	47,844	86,018	34,229	81,097	32,154	129,225	17,242	37,943	4,828	16,930	262	180
Nebraska	85,291	218,435	57,385	209,627	45,585	252,403	18,991	52,021	5,500	37,867	1,069	1,820
Nevada	43,286	148,500	31,804	144,085	7,982	49,320	17,176	70,466	1,470	5,588	452	1,750
New Hampshire	67,583	173,763	49,819	166,297	10,216	15,322	15,637	28,978	271	1,275	*25	*167
New Jersey	625,363	1,414,098	470,572	1,341,478	105,245	218,058	136,110	326,868	4,518	3,636	1,724	10,269
New Mexico	56,480	129,175	36,157	122,384	19,565	81,878	19,774	47,987	7,774	39,195	620	3,749
New York	1,302,168	4,246,614	1,006,320	4,091,884	222,360	455,345	291,292	627,245	13,206	87,335	4,981	28,568
North Carolina	285,583	632,859	201,602	602,867	117,363	310,179	42,622	77,119	813	1,380	138	3,967
North Dakota	37,179	51,625	23,101	48,220	47,522	217,407	8,756	25,063	6,427	22,777	*79	*893
Ohio	738,795	1,568,587	505,265	1,488,264	140,706	385,464	159,670	381,531	21,368	49,433	1,720	10,408
Oklahoma	118,298	279,296	75,806	266,868	77,268	261,877	31,092	68,980	67,305	325,221	943	7,433
Oregon	145,310	329,140	102,840	312,716	55,144	225,212	56,999	149,898	4,452	16,005	*45	*200
Pennsylvania	786,976	1,857,603	573,925	1,770,292	142,170	281,099	130,433	279,184	16,146	56,975	172	3,175
Rhode Island	67,714	187,631	45,166	179,638	17,322	28,154	28,226	39,670	1,278	7,825	*5	*61
South Carolina	104,653	196,062	73,625	186,233	52,769	127,455	18,388	45,014	1,529	8,895	*52	*143
South Dakota	41,848	57,456	30,014	53,315	28,624	108,560	11,239	19,862	1,694	3,389	*46	*397
Tennessee	193,054	437,792	132,291	419,517	63,909	204,330	43,429	81,253	5,025	12,342	2,401	2,136
Texas	643,980	1,675,855	428,490	1,601,176	262,948	854,747	167,018	461,370	135,549	1,209,253	5,111	35,526
Utah	72,657	126,842	46,532	119,878	23,077	60,197	18,974	65,849	3,362	6,320	133	1,435
Vermont	35,538	83,663	27,095	79,930	7,471	14,827	9,175	13,506	487	3,323	—	—
Virginia	343,416	806,544	237,746	769,107	68,715	164,538	85,170	221,835	5,154	14,525	*245	*2,171
Washington	242,611	525,814	170,589	499,626	79,433	218,139	83,615	207,752	7,824	14,586	1,309	1,534
West Virginia	72,824	144,719	53,876	136,091	35,929	66,740	14,327	25,664	9,672	10,848	*148	*244
Wisconsin	301,186	585,495	209,023	552,355	87,904	192,503	65,662	184,967	6,211	7,398	—	—
Wyoming	27,908	81,798	20,448	78,768	12,618	40,032	8,938	24,912	3,928	32,384	231	848
APO/FPO[1]	12,422	7,430	10,783	5,951	—	—	11,902	40,292	—	—	—	—
Puerto Rico	*1,643	*3,643	*1,576	*3,470	—	—	*1,365	*3	—	—	†	†
U. S. citizens abroad[2]	36,970	165,390	34,846	160,797	4,861	22,452	12,634	51,323	3,085	13,405	†	†

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Sales of capital assets				Sales of property *other* than capital assets				Business and profession			
	Net gain		Net loss		Net gain		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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**6,543,431**	**29,624,449**	**1,994,552**	**2,814,425**	**776,676**	**2,353,118**	**396,810**	**1,444,463**	**6,251,433**	**64,744,773**	**2,273,189**	**8,915,899**
Alabama	61,509	265,899	11,452	20,992	9,643	27,001	7,730	37,313	80,504	728,764	33,565	135,792
Alaska	14,158	68,962	4,566	5,800	2,061	8,389	1,564	8,519	17,687	216,852	12,466	66,163
Arizona	102,764	518,375	32,053	44,317	6,024	27,867	6,160	25,879	77,156	762,814	33,507	199,773
Arkansas	60,242	247,369	6,196	13,065	12,578	39,915	6,161	13,958	70,365	588,233	18,084	86,014
California	839,649	5,259,955	258,640	388,799	64,017	308,490	33,736	243,101	756,867	9,160,786	353,524	1,509,243
Colorado	126,412	600,807	31,526	37,244	15,473	59,768	7,810	34,933	105,151	984,299	47,952	182,654
Connecticut	123,607	474,700	51,264	64,166	9,882	42,904	2,048	10,438	84,399	1,056,203	24,146	78,871
Delaware	10,929	35,127	5,978	9,313	839	2,567	†	†	12,534	128,608	5,068	18,844
District of Columbia	13,462	104,241	6,532	9,444	395	1,504	375	770	13,273	143,330	5,924	23,127
Florida	285,116	1,755,582	147,525	235,118	27,286	98,592	19,379	158,188	265,089	2,582,202	121,450	479,969
Georgia	83,174	372,432	31,523	46,916	11,949	53,524	5,801	17,505	127,281	1,156,322	42,580	195,692
Hawaii	36,505	149,453	11,573	16,557	2,712	10,845	1,751	6,328	31,252	270,741	12,596	33,053
Idaho	44,247	151,711	3,642	4,677	9,522	19,417	2,076	7,874	34,551	288,767	15,589	51,900
Illinois	283,110	1,431,110	108,739	136,875	32,474	96,237	20,826	80,740	282,152	3,144,818	106,408	439,827
Indiana	120,548	440,351	44,850	48,834	18,075	32,820	9,141	22,462	146,322	1,491,021	50,785	155,941
Iowa	175,124	426,856	26,401	28,583	41,846	90,204	23,500	21,865	108,861	936,472	28,696	94,633
Kansas	113,263	345,191	22,315	30,625	25,237	55,047	8,777	17,414	90,096	825,266	30,661	125,638
Kentucky	98,878	343,293	14,321	13,557	19,730	53,149	7,230	21,180	95,096	738,012	31,588	137,199
Louisiana	65,954	431,472	14,500	24,071	6,456	19,011	6,632	31,429	99,398	1,177,429	30,103	144,668
Maine	29,918	87,301	9,878	15,855	2,001	5,298	947	1,392	41,708	355,268	11,338	31,650
Maryland	105,442	478,420	41,748	55,073	7,263	46,182	2,278	5,129	102,212	1,065,871	40,881	143,119
Massachusetts	139,998	459,501	62,468	84,109	2,344	7,566	2,775	5,415	154,773	1,693,458	43,395	114,186
Michigan	247,180	698,514	83,448	100,079	23,567	61,216	9,604	35,333	208,886	2,210,286	71,520	244,143
Minnesota	196,020	672,212	34,941	51,700	32,863	79,867	11,819	22,745	135,765	1,100,070	46,915	136,498
Mississippi	33,979	154,557	7,575	10,898	4,109	14,982	2,656	13,873	58,406	532,092	17,334	65,509
Missouri	201,790	632,585	35,844	46,742	34,322	73,105	16,700	21,092	155,453	1,371,390	47,865	182,601
Montana	48,919	200,101	6,527	8,560	11,128	35,489	3,304	4,584	31,381	262,154	14,070	50,197
Nebraska	89,537	264,389	12,496	15,753	21,227	62,798	7,924	9,980	58,795	564,691	18,586	64,903
Nevada	31,762	252,558	5,549	8,290	2,773	15,036	1,581	15,151	21,799	286,353	13,904	64,445
New Hampshire	25,624	109,477	9,263	10,910	1,303	6,985	1,136	3,786	31,688	311,645	8,536	30,545
New Jersey	167,788	741,252	84,997	128,154	7,855	12,300	4,411	29,285	169,208	2,084,314	46,651	142,594
New Mexico	38,356	173,354	6,007	5,703	6,321	24,325	2,312	5,470	34,448	326,037	17,870	85,820
New York	415,591	1,981,594	195,433	297,560	25,842	70,571	11,848	77,139	404,348	4,289,787	119,487	405,248
North Carolina	115,826	508,849	32,165	52,475	7,579	29,274	8,341	18,697	156,772	1,280,840	36,073	113,800
North Dakota	39,454	121,584	3,647	4,803	15,289	38,608	2,144	3,268	21,969	186,465	9,062	33,675
Ohio	234,185	804,968	89,968	119,365	17,479	57,194	14,137	79,520	271,372	2,675,366	88,418	237,197
Oklahoma	85,171	445,683	15,431	26,647	17,399	46,399	7,322	14,930	108,601	1,085,036	42,268	229,712
Oregon	129,108	523,209	23,667	26,485	21,640	64,133	6,936	20,647	98,931	1,025,965	36,273	114,044
Pennsylvania	258,641	965,209	103,743	113,537	20,806	42,974	15,104	29,027	293,496	3,362,026	86,341	263,346
Rhode Island	26,789	101,524	9,150	12,027	926	1,542	492	1,279	23,236	250,256	5,399	13,961
South Carolina	39,260	179,782	14,310	19,477	5,735	11,316	1,946	19,505	63,120	511,412	29,562	81,800
South Dakota	51,967	161,454	5,069	6,072	13,216	33,945	11,014	16,708	26,856	224,484	9,347	36,346
Tennessee	98,558	381,307	24,787	27,761	13,583	36,141	7,461	12,197	120,561	1,221,754	38,801	182,585
Texas	377,524	2,500,668	92,873	158,683	65,675	249,182	35,759	126,040	447,312	4,901,180	167,887	964,998
Utah	45,774	220,551	10,037	11,111	4,471	9,940	2,480	8,513	44,736	397,774	18,333	68,866
Vermont	17,098	56,459	2,679	3,779	1,807	5,236	1,177	3,184	17,863	148,508	6,105	14,400
Virginia	146,000	555,913	53,210	72,314	9,637	29,266	6,396	10,297	127,031	1,183,830	47,237	149,459
Washington	191,505	842,146	36,123	62,900	18,062	47,109	11,900	39,943	130,839	1,621,622	57,374	221,494
West Virginia	35,426	119,620	4,491	8,662	2,662	8,086	1,967	3,364	42,599	420,060	11,091	50,120
Wisconsin	175,035	482,915	31,101	43,400	37,568	67,065	10,210	19,218	126,555	1,140,781	51,599	164,568
Wyoming	23,678	147,514	3,318	3,807	3,660	11,820	1,679	5,819	18,131	221,624	6,794	33,367
APO/FPO[1]	*6,889	*12,342	*2,313	*6,494	—	—	—	—	*609	*1,766	*673	*909
Puerto Rico	*2,846	*56,428	*119	*231	—	—	—	—	*9	*639	—	—
U. S. citizens abroad[2]	12,142	107,622	6,581	16,056	*365	*915	†	†	3,931	49,035	1,508	20,790

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Farm				Partnership				Estate or trust			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**1,231,742**	**10,900,679**	**1,350,153**	**8,583,125**	**1,663,912**	**23,347,728**	**1,190,511**	**10,448,752**	**778,711**	**3,956,389**	**71,972**	**312,419**
Alabama	13,704	112,626	36,150	188,671	17,144	240,318	7,986	118,316	8,295	42,521	*141	*173
Alaska	73	161	876	7,339	4,491	53,385	7,942	58,168	710	5,431	*74	*605
Arizona	3,016	35,318	9,368	83,981	18,878	211,895	17,403	148,166	11,612	77,518	1,421	8,077
Arkansas	23,296	223,179	38,804	172,504	15,611	207,634	8,994	90,026	9,340	53,340	*126	*341
California	28,486	357,397	56,767	544,615	245,940	3,425,630	218,519	1,941,003	113,346	699,345	25,196	119,748
Colorado	16,758	145,773	19,909	206,089	26,100	331,848	26,157	171,348	7,405	30,069	442	3,211
Connecticut	*1,820	*28,927	1,348	34,264	33,981	464,658	15,577	173,358	22,517	84,619	*58	*598
Delaware	1,411	14,412	1,263	9,059	2,834	42,396	2,292	19,782	2,304	20,471	*68	*643
District of Columbia	120	909	375	1,585	5,826	193,064	3,668	52,490	3,893	30,129	54	128
Florida	15,742	147,611	17,657	177,305	67,975	855,113	52,483	552,004	42,205	240,725	3,112	9,978
Georgia	16,417	136,871	36,235	370,204	24,769	427,910	20,783	241,584	14,750	48,470	*46	*2,800
Hawaii	2,599	14,341	2,082	4,684	16,067	90,214	11,474	47,111	5,719	32,964	*52	*152
Idaho	11,008	138,967	15,386	133,457	9,274	95,624	5,334	60,835	2,273	10,299	86	635
Illinois	68,757	874,640	39,823	246,968	70,987	1,193,698	78,806	655,047	33,511	180,916	4,922	11,480
Indiana	46,133	390,106	46,665	324,937	29,281	461,053	17,566	120,628	18,876	46,855	*64	*457
Iowa	88,605	1,140,873	52,192	386,522	30,888	398,027	16,381	95,073	11,889	37,145	*1,093	*142
Kansas	59,311	594,158	35,126	202,597	30,034	426,120	15,804	118,666	11,094	38,733	*1,131	*990
Kentucky	63,431	217,031	51,767	247,143	28,257	316,207	9,390	48,984	7,452	24,829	1,257	8,136
Louisiana	14,440	105,342	15,741	111,453	21,954	354,428	16,482	111,568	7,824	25,649	*182	*6,657
Maine	1,186	4,670	4,208	34,777	6,714	76,555	2,157	16,451	2,762	9,780	*347	*657
Maryland	12,367	66,091	12,591	84,073	27,000	506,710	21,726	184,388	23,585	84,731	1,644	3,740
Massachusetts	*2,053	*5,806	2,348	6,710	40,780	501,361	17,104	146,909	41,745	142,570	1,790	4,086
Michigan	29,738	129,258	49,923	199,103	62,607	818,179	34,019	250,400	24,732	120,091	1,695	3,581
Minnesota	74,810	579,136	42,359	301,508	24,388	372,413	24,379	191,826	11,928	44,897	1,544	4,755
Mississippi	14,215	116,209	25,510	139,748	11,289	208,849	3,855	40,908	2,958	19,040	*562	*2,886
Missouri	73,895	527,955	83,221	341,767	46,126	460,542	27,281	199,975	10,677	58,915	3,547	9,737
Montana	13,368	137,249	13,002	99,432	12,291	130,191	7,438	57,974	3,077	12,825	111	1,279
Nebraska	48,673	640,239	30,934	239,605	13,786	197,327	8,230	90,087	6,466	22,736	*145	*929
Nevada	676	4,201	3,321	38,946	6,982	77,335	5,329	80,767	1,380	11,588	941	2,319
New Hampshire	*795	*9,801	534	3,435	4,726	64,639	3,809	22,585	3,233	12,526	*28	*487
New Jersey	2,084	22,715	6,516	33,990	39,888	715,782	37,923	360,374	14,724	75,734	354	6,244
New Mexico	7,439	65,663	11,275	84,095	11,300	79,113	6,119	36,583	2,875	17,726	*50	*18
New York	17,733	185,928	28,019	111,458	116,673	2,194,272	68,530	1,001,650	51,713	334,596	2,835	7,508
North Carolina	43,545	199,270	30,278	160,898	34,525	454,050	21,993	106,016	16,303	27,754	1,304	22,622
North Dakota	32,564	326,492	13,189	140,675	9,848	102,479	3,883	26,325	3,446	13,862	†	†
Ohio	34,933	296,555	44,348	260,780	62,765	776,554	45,472	296,330	29,602	134,503	1,929	19,485
Oklahoma	27,724	264,111	53,068	347,333	21,778	300,450	15,696	143,389	9,607	66,963	877	3,203
Oregon	13,640	87,380	26,024	134,446	30,298	417,900	19,244	167,960	7,953	17,653	*1,023	*13,285
Pennsylvania	20,588	131,230	36,110	225,874	62,709	995,433	44,902	315,205	46,562	180,599	319	695
Rhode Island	*78	*358	*79	*900	5,863	68,754	2,601	28,531	2,963	11,933	*131	*138
South Carolina	6,455	42,845	14,799	51,119	9,847	159,829	11,592	71,017	4,891	17,552	*321	*716
South Dakota	32,342	309,500	17,483	148,899	10,031	110,559	4,793	27,684	2,043	5,616	*40	*37
Tennessee	45,306	191,000	57,653	201,288	23,661	406,190	16,665	211,050	11,613	57,797	*811	*1,846
Texas	96,795	894,827	153,421	1,108,127	120,651	1,717,403	71,493	728,971	53,433	460,214	2,770	12,768
Utah	7,138	36,054	7,862	42,445	16,557	164,853	15,197	114,757	4,076	16,469	788	832
Vermont	2,913	25,358	2,110	11,592	3,731	37,980	1,763	11,834	1,788	12,722	†	†
Virginia	19,418	92,790	35,625	134,974	28,490	422,679	33,999	226,884	14,429	70,514	*2,386	*5,352
Washington	8,892	152,004	19,679	192,064	47,422	428,201	28,948	222,654	12,068	60,581	2,850	1,985
West Virginia	2,662	14,859	6,540	20,778	11,470	129,731	4,860	28,621	2,190	5,969	*122	*2,073
Wisconsin	56,847	620,115	34,544	154,459	32,677	361,109	20,548	142,319	14,736	52,677	*1,118	*3,957
Wyoming	5,433	41,904	5,922	72,759	5,881	82,495	2,795	49,924	1,174	35,813	52	143
APO/FPO[1]	—	—	—	—	—	—	*639	*310	*730	*1,077	—	—
Puerto Rico	—	—	—	—	*5	*80	—	—	—	—	—	—
U. S. citizens abroad[2]	*310	*465	*124	*1,694	862	18,507	2,488	23,937	2,234	8,337	†	†

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Small Business Corporation				Unemployment compensation				Total income tax		Total tax liability	
	Net profit		Net loss		Total		In adjusted gross income					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
United States, total	**401,720**	**4,936,146**	**262,901**	**2,620,724**	**6,323,186**	**7,141,543**	**1,223,238**	**998,127**	**71,577,417**	**213,754,098**	**73,012,805**	**219,244,082**
Alabama	2,309	35,753	2,550	15,755	117,032	89,687	13,630	6,467	970,630	2,447,297	991,934	2,508,781
Alaska	249	4,880	457	4,377	31,779	38,523	10,080	11,522	152,685	643,556	155,265	658,445
Arizona	4,822	51,859	1,569	21,504	41,183	39,612	4,957	3,457	788,085	2,154,077	804,831	2,212,179
Arkansas	3,642	54,961	2,872	18,630	61,410	105,290	10,120	5,613	552,880	1,311,508	577,004	1,373,285
California	25,402	303,815	16,007	178,244	601,734	718,346	130,036	122,691	7,833,749	24,793,190	7,982,015	25,411,809
Colorado	7,725	107,175	7,135	53,299	50,171	45,477	12,305	11,515	971,997	2,918,110	999,115	3,000,366
Connecticut	13,983	115,061	6,510	42,132	97,789	77,113	19,501	8,270	1,119,494	4,055,986	1,127,140	4,137,598
Delaware	1,398	6,409	683	1,348	20,020	21,660	5,048	4,291	199,226	635,726	201,466	645,925
District of Columbia	496	8,509	1,248	23,297	9,367	13,781	1,118	979	253,727	845,445	255,878	857,038
Florida	25,792	461,445	21,623	189,151	145,606	164,059	17,776	14,606	2,948,208	8,513,234	3,000,347	8,700,535
Georgia	5,647	53,690	5,565	33,693	147,467	107,993	22,116	15,960	1,532,115	3,771,155	1,555,710	3,871,909
Hawaii	2,742	27,611	755	5,471	27,380	30,679	7,302	7,468	324,164	899,208	327,395	917,999
Idaho	1,954	36,220	1,911	17,836	29,820	29,875	4,700	3,414	252,968	606,235	261,411	640,330
Illinois	24,302	322,152	12,037	156,690	291,484	429,486	78,821	93,935	3,916,680	13,491,201	3,974,714	13,775,661
Indiana	23,418	346,027	9,893	130,400	134,813	133,907	33,885	24,488	1,720,052	5,276,110	1,752,095	5,406,905
Iowa	8,090	108,154	2,606	33,843	61,440	58,798	14,042	8,991	900,156	2,560,431	953,611	2,721,033
Kansas	3,267	54,817	3,914	44,022	52,303	50,357	10,621	7,109	777,013	2,275,480	803,516	2,387,632
Kentucky	3,916	74,741	3,326	62,782	122,322	116,542	20,810	10,864	984,329	2,516,381	1,021,686	2,591,055
Louisiana	7,257	99,425	3,542	51,013	80,909	105,495	11,573	14,692	1,129,888	3,451,333	1,144,317	3,535,199
Maine	1,279	15,073	2,450	19,550	38,471	36,084	3,772	2,517	366,853	702,025	376,686	730,112
Maryland	5,782	74,709	7,163	47,064	90,458	87,617	21,954	15,251	1,441,898	4,683,328	1,457,949	4,766,750
Massachusetts	4,335	44,567	7,578	41,926	158,630	181,711	21,205	19,267	1,975,856	5,596,439	2,009,065	5,722,037
Michigan	10,298	103,929	9,397	63,358	441,495	465,202	129,504	89,654	3,022,013	10,023,318	3,055,827	10,199,318
Minnesota	13,725	162,808	3,605	41,092	103,972	141,480	21,033	16,227	1,309,898	3,720,292	1,360,931	3,856,626
Mississippi	4,484	60,324	898	14,651	48,143	34,343	2,437	2,656	595,871	1,332,291	608,862	1,376,393
Missouri	15,226	146,066	8,023	100,926	164,606	135,212	25,813	17,676	1,523,347	4,348,653	1,570,112	4,496,185
Montana	4,247	39,035	2,405	23,687	25,313	25,277	3,813	3,290	227,752	584,719	240,468	623,294
Nebraska	4,876	41,254	3,182	23,363	23,499	19,918	*2,323	*2,626	489,219	1,316,991	516,130	1,405,529
Nevada	1,599	37,752	1,041	31,372	22,301	24,468	4,247	2,786	292,233	951,004	298,587	971,119
New Hampshire	387	5,405	558	3,150	28,918	29,717	4,101	1,953	328,325	854,035	333,082	880,970
New Jersey	17,613	154,859	11,911	59,462	289,471	411,582	66,938	77,981	2,540,251	8,699,618	2,574,303	8,842,214
New Mexico	2,325	24,789	1,729	12,257	19,339	21,473	1,044	653	354,267	900,863	362,667	928,183
New York	48,340	341,930	22,742	218,308	552,754	714,861	111,169	104,092	5,674,931	17,087,567	5,767,881	17,410,767
North Carolina	8,481	56,915	6,780	61,875	106,069	59,637	13,426	4,751	1,715,373	3,984,550	1,763,185	4,105,006
North Dakota	2,547	30,640	883	6,499	13,241	14,158	1,880	1,169	195,367	472,688	211,814	517,094
Ohio	11,989	165,638	8,272	64,407	388,879	503,069	93,008	67,699	3,651,818	10,859,609	3,695,706	11,068,660
Oklahoma	8,111	127,752	3,641	47,180	46,254	49,047	3,126	1,313	875,460	2,453,840	900,452	2,549,127
Oregon	5,609	89,142	3,991	38,823	103,900	87,326	16,872	11,935	844,484	2,373,411	858,617	2,465,586
Pennsylvania	10,785	80,347	11,493	116,546	565,727	711,700	87,387	63,585	3,752,291	10,991,118	3,803,059	11,241,688
Rhode Island	662	17,062	528	3,706	36,224	36,853	5,155	6,499	318,901	830,041	322,094	847,650
South Carolina	2,891	45,768	3,370	34,076	60,589	51,033	8,466	6,689	871,824	1,904,457	884,149	1,947,770
South Dakota	1,907	27,077	1,103	8,929	14,443	9,711	*756	*500	192,029	429,112	214,857	474,583
Tennessee	6,190	71,025	1,170	22,806	166,890	147,886	18,272	10,296	1,253,321	3,297,483	1,291,473	3,402,380
Texas	16,056	313,881	13,558	212,750	157,222	203,918	27,511	18,347	4,274,077	14,461,207	4,371,345	14,852,903
Utah	2,734	39,020	2,549	27,476	31,480	36,325	5,511	5,021	399,804	966,241	410,123	999,242
Vermont	1,393	8,828	887	6,528	20,435	13,634	*1,018	*455	142,396	324,759	149,734	337,936
Virginia	6,067	85,264	7,866	52,501	80,208	106,188	13,058	16,384	1,700,332	4,954,441	1,721,564	5,053,215
Washington	6,359	118,858	4,512	60,802	144,229	155,299	29,546	22,546	1,414,071	4,589,646	1,429,524	4,717,204
West Virginia	1,599	25,024	980	7,300	78,692	85,057	15,659	7,380	506,847	1,431,627	516,068	1,469,667
Wisconsin	4,709	78,353	3,016	48,839	161,220	142,533	30,991	18,441	1,504,255	4,150,754	1,540,341	4,293,981
Wyoming	2,671	29,575	1,148	15,123	7,384	6,343	2,471	1,921	162,226	555,329	168,201	573,989
APO/FPO[1]	—	—	—	—	*1,331	*299	*1,331	*236	237,472	237,339	237,472	237,627
Puerto Rico	—	—	*5	*39	*7,359	*15,871	—	—	7,708	29,370	7,708	29,387
U. S. citizens abroad[2]	*33	*774	*264	*864	*11	*33	—	—	86,601	490,267	93,319	496,207

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

DATA SOURCES AND LIMITATIONS

These statistics were based on a sample of unaudited individual income tax returns, Forms 1040 and 1040A. The sample was stratified based on the presence or absence of a Schedule C, State from which filed, adjusted gross income or largest source of income, and business plus farm receipts. The 1979 returns were selected at rates ranging from 0.05 percent to 100 percent. There were 187,262 returns in the 1979 sample estimating a total population of 92,616,213. The corresponding counts for 1978 were 157,792 and 89,771,551.

Because the estimates are based on a sample, they are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting variations and to discrepancies introduced during statistical processing.

Coefficient of Variation

The upper limits of the coefficient of variation shown in Figure C for 1979 (for frequency estimates only) are intended as a general indication of the reliability of the data.

Additional measures of the coefficient of variation for the various data items will be presented separately in the forthcoming Statistics of Income report for 1979 which will contain tabulations for that year. The computed coefficients of variation of estimates already published in the 1978 Statistics of Income report can be used to approximate the reliability of similar 1979 estimates.

Nonsampling Error

Nonsampling error was controlled during statistical processing by a variety of methods. Among them was a systematic verification at field processing locations of the manual data editing. As a further check on the quality of the editing, small subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing locations was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check on inconsistencies. Lastly, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Definitions and Law Changes

In general, the definitions of the terms used here are the same as those shown in the complete report, Statistics of Income--1978, Individual Income Tax Returns. However, the statistics shown for 1979 were affected by tax law changes provided for by the Revenue Act of 1978. Those changes having the most substantial effect on the data are outlined below. Specifically, the Revenue Act of 1978:

(1) Widened the income brackets in the tax rate schedules and reduced tax rates in certain brackets;

(2) Increased the personal exemption amount from $750 to $1,000, and allowed the general tax credit to expire at the end of 1978;

(3) Increased the zero bracket amount from $3,200 to $3,400 for joint returns (and returns of surviving spouses), from $1,600 to $1,700 for married persons filing separately, and from $2,200 to $2,300 for single returns and returns of heads of households;

(4) As a result of (2) and (3), raised the income filing requirements for joint returns by $700, for returns of surviving spouses by $450, and for all other returns by $350 (and by an additional $250 for taxpayers age 65 or over);

(5) Made extensive revisions to the earned income credit, which included increasing both the maximum amount of the credit from $400 to $500 and the maximum amount of earned income subject to the credit from $8,000 to $10,000, and providing for an advance payment of the credit throughout the year;

(6) Repealed the nonbusiness itemized deduction for State and local gasoline taxes;

(7) Made all or a portion of unemployment compensation received subject to taxation;

(8) Repealed the alternative tax on capital gains;

(9) Provided for an alternative minimum tax, based on an individual's taxable income, excess itemized deductions, and excluded capital gains; and

(10) Repealed the nonbusiness itemized deduction for political contributions, but increased the corresponding credit allowed from $25 to $50 (from $50 to $100 on joint returns).

Figure C.--Estimated Number of Returns for Selected Estimates of the Coefficient of Variation by Size of Adjusted Gross Income/Deficit, 1979

[Cells are estimated number of returns]

Coefficient of variation (C.V.) (Percent)	Size of adjusted gross income/deficit								
	Under $10,000[1]	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 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)	(9)
2.....	5,277,300	3,810,400	3,304,200	2,881,600	1,718,000	448,600	98,400	23,800	700
5.....	844,400	609,700	528,700	461,000	274,900	71,800	15,700	3,800	100
10.....	211,100	152,400	132,200	115,300	68,700	17,900	3,900	1,000	30
20.....	52,800	38,100	33,000	28,800	17,200	4,500	1,000	200	7
30.....	23,500	16,900	14,700	12,800	7,600	2,000	400	100	3
35.....	17,200	12,400	10,800	9,400	5,600	1,500	300	80	2
50[2].....	8,400	6,100	5,300	4,600	2,700	700	200	40	1

[1]This column should be used for estimated numbers of returns not classified by adjusted gross income/deficit.

[2]Estimates with C.V.'s of 50 percent have standard deviations which are about one-half as large as the estimates themselves.