Preliminary Income and Tax Statistics for 1983 Individual Income Tax Returns

By Susan Hostetter and Dan Holik*

Preliminary data from individual income tax returns for Tax Year 1983 reflect a recovering economy and tax law changes. The 1983 data and the changes from 1982 are summarized in Figure A [1].

Wages and salaries grew by 5.5 percent and adjusted gross income (AGI) rose by 5.3 percent. While interest income decreased (2.6 percent), probably because of a drop in the level of interest rates, net gains (less losses) from sales of capital assets and net profits (less losses) from nonfarm businesses and professions increased dramatically, 32.1 percent and 16.2 percent, respectively. In spite of the increase in income, the total reported tax liability [2] remained virtually unchanged from 1982, a result of the tax cuts phased in by the Economic Recovery Tax Act of 1981.

SELECTED SOURCES OF INCOME

Adjusted gross income reported for Tax Year 1983 increased to an all-time high of nearly $2 trillion. Salaries and wages, the largest single component of AGI, increased by $86.7 billion (5.5 percent) to $1.65 trillion. Salaries and wages were reported on 83.3 million (86.5 percent) of the 96.3 million returns filed for Tax Year 1983 (see Figure B).

Interest rates declined from 1982 to 1983. As a result, the amount of interest reported decreased by 2.6 percent, even though the number of returns reporting interest income increased by 8.1 percent. Dividends in AGI followed a similar pattern; the number of returns with dividends increased while the amount reported decreased by $3.2 billion, down to $48.9 billion.

Reflecting the economic recovery during Tax Year 1983, net profits (less losses) from nonfarm businesses and professions rose by $8.2 billion, a substantial 16.2-percent increase from Tax Year 1982. (Net profits less losses from businesses and professions had declined in both 1981 and 1982.)

Net capital gains (less losses) from sales of capital assets increased to $45.4 billion, a rise of 32.1 percent from Tax Year 1982. This large jump in reported capital gains may be due partly to a new requirement introduced during Tax Year 1983. After June 30, brokers were required to report individuals' proceeds from the sales of stocks, bonds, and commodities to the Internal Revenue Service.

Pensions in AGI were reported on 10.1 million returns for Tax Year 1983, an increase of almost 1.3 million returns from Tax Year 1982. The increase in the number of returns undoubtedly reflects the growing elderly population in the United States. The dollar amount of pensions in AGI also increased at a rapid rate, rising by 16.6 percent to $70.1 billion, continuing the trend of recent years [3].

STATUTORY ADJUSTMENTS

The deduction for two-earner married couples was increased from 5 percent to 10 percent of the lower earning spouse's earned income up to $30,000. (Hence, the maximum allowable deduction was doubled from $1,500 to $3,000.) The amount claimed by taxpayers more than doubled from $9.0 million to $19.9 million, while the number of returns showing this adjustment increased by only 4.6 percent.

Adjustments to AGI for payments to individual retirement arrangements (IRA's) continued to be popular. Both the number of returns and the amount claimed for payments to IRA's increased by more than 14 percent, from 12.0 million to 13.7 million returns and from $28.3 billion to $32.3 billion, respectively. An administrative decision allowed taxpayers in 1983 to claim the adjustment on the short Form 1040A. Of the 13.7 million returns on which taxpayers claimed payments for IRA's, 850,000 (6.2 percent) were Form 1040A's. The total amount of IRA payments claimed on the Form 1040A's was $1.3 billion, 4.1 percent of the total.

Primarily because of the law change for two-earner couples, statutory adjustments to income

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Figure A.--Sources of Income and Selected Tax Items, 1982 and 1983

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

Item	1982 (Final)	1983 (Preliminary)	Change, 1982 to 1983	Percent change 1982 to 1983
	(1)	(2)	(3)	(4)
Number of returns, total	95,337,432	96,293,634	956,202	1.0
Taxable	77,035,300	78,080,885	1,045,585	1.4
Nontaxable	18,302,132	18,212,749	-89,383	-0.5
Adjusted gross income less deficit	1,852,135,465	1,950,788,489	98,653,024	5.3
Sources of income:				
Salaries and wages	1,564,995,190	1,651,743,995	86,748,805	5.5
Interest received	157,021,475	152,932,050	-4,089,425	-2.6
Dividends in adjusted gross income	52,142,410	48,940,107	-3,202,303	-6.1
State income tax refunds	4,996,947	5,721,002	724,055	14.5
Alimony received	1,946,143	2,277,855	331,712	17.0
Business or profession net profit less loss	50,573,163	58,764,191	8,191,028	16.2
Sales of capital assets net gain less loss	34,403,728	45,457,326	11,053,598	32.1
Sales of property other than capital assets net gain less loss	614,103	1,065,108	451,005	73.4
Pensions and annuities in adjusted gross income	60,123,166	70,080,653	9,957,487	16.6
Rent net income less loss	-8,478,178	-9,649,546	-1,171,368	-13.8
Royalty net income less loss	6,318,826	5,270,142	-1,048,684	-16.6
Farm rental net income less loss	2,177,533	2,086,584	-90,949	-4.2
Estate or trust net income less loss	5,746,586	5,962,185	215,599	3.8
Partnership net profit less loss	-908,409	246,758	1,155,167	127.2
Small Business Corporation net profit less loss	-849,757	3,172,387	4,022,144	473.3
Credit/refund for overpayment of windfall profit tax	90,918	88,847	-2,071	-2.3
Deduction for windfall profit tax withheld	844,209	584,182	-260,027	-30.8
Farm net profit less loss	-9,833,548	-8,597,948	1,235,600	12.6
Unemployment compensation in adjusted gross income	7,089,116	7,142,383	53,267	0.8
Other income less loss	-10,302,673	-9,738,946	563,727	5.5
Total statutory adjustments	64,887,065	81,592,462	16,705,397	25.7
Total itemized deductions	284,506,318	307,053,804	22,547,486	7.9
Number of exemptions	232,191,565	234,365,569	2,174,004	0.9
Taxable income	1,473,348,899	1,551,344,327	77,995,428	5.3
Zero bracket amount	241,461,855	244,917,864	3,456,009	1.4
Income tax before credits	283,931,862	282,013,019	-1,918,843	-0.7
Total credits	7,854,493	7,866,028	11,535	0.1
Income tax after credits	276,077,369	274,146,992	-1,930,377	-0.7
Additional tax for tax preferences:				
Total	1,519,921	1,938,998	419,077	27.6
Minimum tax	450,706	8,101	-442,605	-98.2
Alternative minimum tax	1,069,214	1,930,896	861,682	80.6
Total income tax	277,597,290	276,085,990	-1,511,300	-0.5
Self-employment tax	6,827,299	7,516,221	688,922	10.1
Total tax liability	284,707,890	283,874,905	-832,985	-0.3

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

Figure B.--Selected 1983 Sources of Income and Percent Change from 1982

Income source	1983 Number of returns (thousands)	Percent change from 1982	1983 Amount (millions)	Percent change from 1982
	(1)	(2)	(3)	(4)
Wages and salaries	83,326	0.3%	$1,651,744	5.5%
Interest	57,138	8.1	152,932	-2.6
Dividends in AGI	13,265	0.7	48,940	-6.1
Businesses and professions, net profits less losses	10,678	5.8	58,764	16.2
Sales of capital assets, net capital gains less losses	9,408	-2.4	45,457	32.1
Pensions in AGI	10,117	14.6	70,081	16.6

NOTE: The total income less losses shown on individual income tax returns for 1983 amounted to $2,032.4 billion; with total statutory adjustments of $81.6 billion, AGI became $1,950.8 billion. Thus the six sources shown above which totalled $2,027.9 billion accounted for 99.8 percent of total income (less losses).

claimed by taxpayers increased by more than 25 percent, and the number of returns claiming these adjustments increased by 4.6 percent. Together, the deductions for a working married couple and payments to IRA's made up 64 percent of statutory adjustments (see Figure C).

ITEMIZED DEDUCTIONS

Figure D shows changes in itemized deductions from Tax Year 1982 to 1983. Both the number of returns claiming itemized deductions and the total amount of the deductions reported increased for Tax Year 1983. Returns with itemized deductions rose from 33.4 million for Tax Year 1982 to 35.2 million for Tax Year 1983, a 5.3-percent increase. The percent of all returns on which deductions were itemized rose from 35 percent to 36.6 percent. The percentage of returns with itemized deductions has been rising steadily since Tax Year 1979. The amount of total itemized deductions increased to $307.1 billion from $284.5 billion.

The increase in overall itemized deductions occurred despite tax law changes that altered the way that the medical and dental expense and the casualty and theft loss deductions were computed.

For Tax Year 1983, the medical and dental expense deduction was changed as follows. Taxpayers could no longer take a separate deduction of up to $150 for one-half of health insurance premiums paid. Also, to compute the medical and dental expense deduction for 1983, taxpayers reduced their medical and dental expenses (including health insurance premiums) by 5 percent of their AGI. For 1982, taxpayers reduced their medical and dental expenses by only 3 percent of AGI and the partial health insurance premium deduction was not subject to any reduction.

As a consequence of these changes, for the first time since 1977 there was a decrease in both the number of returns claiming the medical and dental expense deduction and the total amount claimed. The number of returns filed with medical and dental expense deductions dropped by 56.2 percent to 9.6 million and the amount of deductions declined 17.8 percent to $17.9 billion.

Since individuals who had previously claimed only health insurance premiums as deductions could no longer do so, many small deductions were eliminated. Taxpayers who had large medical expenses continued to claim the deduction, albeit with the deductible amount reduced by 5 percent instead of 3 percent of AGI. Because many small deductions were eliminated, the average deduction per return increased from $987 per return for 1982 to $1,852 per return for 1983.

The amount of nonbusiness casualty and theft losses that could be claimed as an itemized deduction was also modified for Tax Year 1983. For 1983, taxpayers were allowed to deduct nonbusiness casualty and theft losses only if these losses exceeded 10 percent of their adjusted gross incomes. At the same time, the requirement to reduce each nonbusiness casualty and theft loss by $100 was retained. The effect of this change was to reduce the number of returns claiming these losses by more than 90 percent from more than two million to less than 200,000. The amount of losses claimed as itemized deductions dropped from $2.8 billion to $0.8 billion.

TAX CREDITS

The total amount of tax credits claimed and the number of returns with credits increased slightly from Tax Years 1982 to 1983. For

Figure C.--Selected 1983 Statutory Adjustments and Percent Change from 1982

Statutory adjustments	1983 Number of returns (thousands)	Percent change from 1982	1983 Amount (millions)	Percent change from 1982
	(1)	(2)	(3)	(4)
Total	34,967	4.6%	$81,592	25.7%
Employee business expense	7,372	4.5	17,691	8.7
Payments to an IRA	13,722	14.3	32,348	14.4
Payments to a Keogh plan	663	18.6	2,939	18.4
Deduction for working married couple	22,678	4.6	19,885	119.8
Other adjustments	3,249	-11.2	8,729	-0.9

NOTE: There were eleven statutory adjustments that could be made to income for Tax Year 1983. The four that are shown separately accounted for 89.3 percent of the total. The remaining statutory adjustments were for moving expense, forfeited interest penalty, alimony paid, disability income exclusion, foreign housing, foreign earned income, and any other adjustments.

Figure D.--1983 Itemized Deductions and Percent Change From 1982

Itemized deductions	1983 Number of returns (thousands)	Percent change from 1982	1983 Amount (millions)	Percent change from 1982
	(1)	(2)	(3)	(4)
Total	35,201	5.3%	$307,054	7.9%
Medical and dental expense	9,638	-56.2	17,850	-17.8
Taxes paid	34,849	5.3	100,153	13.8
Interest paid	31,653	4.7	132,468	8.7
Contributions	32,060	5.1	37,521	12.1
Miscellaneous	29,040	4.6	19,061	-1.9
Net casualty or theft losses	191	-91.5	831	-70.5

1983, 19.4 million returns were filed claiming total tax credits of $7.9 billion. The two most popular tax credits were for investment and for child care; they accounted for 75.9 percent of the total amount of tax credits.

The investment credit was the largest single tax credit claimed, making up 49.7 percent of the total amount claimed for tax credits. However, the amount of investment credit claimed dropped 5.7 percent, from $4.1 billion for Tax Year 1982 to $3.9 billion for Tax Year 1983. Investment credits are claimed mostly by businesses and partnerships for "qualified" investment property that is placed in service during the tax year. A 1983 tax law change reduced the percentage of investment expenses above $25,000 that could be applied against the specified tax liability (see Definitions and Tax Law Changes in this article.)

Tax Year 1983 was the first year in which taxpayers claiming the child care credit could use Form 1040A. Approximately 1.4 million (28 percent) more returns were filed with the child care credit for Tax Year 1983, and the amount claimed increased by $0.6 billion (37.3 percent).

Figure E.--Selected Tax Credits Reported on All Returns, 1982 and 1983

[Millions of dollars]

Tax Year	Total tax credits	Investment credit	Child care credit
1982	$7,854	$4,140	$1,501
1983	7,866	3,905	2,061

TAXABLE INCOME AND INCOME TAX

Taxable income increased by 5.3 percent (approximately $78 billion). However, total income tax decreased by 0.5 percent, and total tax liability fell by 0.2 percent [2, 4]. Tax rate cuts phased in by the Economic Recovery Tax Act of 1981 were the main cause of these tax decreases, even though taxable income rose (see Figure F).

Figure F.--Adjusted Gross Income, Taxable Income, and Total Tax Liability, 1980-1983

[Millions of dollars]

	Adjusted gross income	Taxable income	Total tax liability
1980	$1,613,731	$1,279,985	$256,251
1981	1,772,604	1,410,881	291,127
1982	1,852,135	1,473,349	284,708
1983	1,950,788	1,551,344	283,875

The number of returns with total income tax reported rose from 77.0 million for Tax Year 1982 to 78.1 million for Tax Year 1983, an increase of 1.4 percent. The proportion of returns with total income tax has been increasing slowly since Tax Year 1977 and by Tax Year 1983, these "taxable returns" represented 81.1 percent of the 96.3 million returns filed.

Beginning for Tax Year 1983, the minimum tax, previously applying to taxpayers with large amounts of tax preferences, was rescinded. At the same time, the alternative minimum tax, also applied to taxpayers with tax preferences, was revised to cover many of the preferences previously covered under the minimum tax. Primarily as a result of these revisions, the number of returns reporting alternative minimum tax nearly doubled to 236,000 for Tax Year 1983, and the amount of additional tax for tax preferences (the sum of alternative minimum tax and minimum tax) increased by 27.6 percent to $1.9 billion [5]. Increased use of tax preferences, the increase in the alternative minimum tax rate to a flat 20 percent, and the increase in alternative minimum taxable income against which the tax computation was applied may also have contributed to the increased amount of alternative minimum tax reported.

FILING PATTERNS

The number of individual income tax returns filed for Tax Year 1983 reached an all-time high of 96.3 million--a 1-percent increase over the 95.3 million returns filed for Tax Year 1982. Use of Forms 1040 and 1040EZ continued to rise, while use of Form 1040A declined (see Figure G). Nearly 61 million Form 1040's were filed, accounting for 63.3 percent of total returns. Tax Year 1983 was the second year of existence of Form 1040EZ, and the new form continued to be popular. Approximately 1 million more Form 1040EZ's (15.8 million) were filed for Tax Year 1983 than for 1982. Also, 1.5 million fewer Form 1040A's were filed for Tax Year 1983, even though Tax Year 1983 was the first year in which taxpayers who deducted payments to an IRA or claimed the child care tax credit were able to use Form 1040A.

Figure G.--Number of Returns Filed and Percent of All Returns by Type of Return and Percent Change, 1982 and 1983.

Type of return	Tax Year 1982		Tax Year 1983		Percent change in number of returns 1982 to 1983
	Number of returns (thousands)	Percent of all returns	Number of returns (thousands)	Percent of all returns	
	(1)	(2)	(3)	(4)	(5)
Total	95,337	100.0%	96,294	100.0%	1.0%
1040	59,465	62.4	60,939	63.3	2.5
1040A	21,069	22.1	19,554	20.3	-7.2
1040EZ	14,803	15.5	15,801	16.4	6.7

SUMMARY

Changes reflecting a recovering economy as well as inflation accounted for increases in income from salaries and wages and the corresponding increase in AGI. Economic conditions also influenced the decrease in interest income and the increase in net profits from businesses and professions. The increase in the net gains from sales of capital assets was at least partially caused by the new reporting requirement. Continued growth of the elderly population was reflected in the number of taxpayers reporting pension income and total amount of pension income reported.

The preliminary 1983 Tax Year data reflected several tax law changes. The most important of these changes in terms of the number of taxpayers affected and overall dollar impact was the third of the four annual tax rate cuts that were scheduled in the Economic Recovery Tax Act of 1981. The tax rate reduction for 1983 was about 10 percent. Taxable income increased 5.3 percent to about $1.6 trillion and a corresponding increase in taxes could have been anticipated without the rate cut. However, there was almost no change in tax liability.

Tax law changes were also responsible for the doubling of the two-earner married couple deduction claimed for Tax Year 1983. Deductions for medical and dental expenses and for nonbusiness casualty or theft losses decreased because of changes in tax law. The redefinition of the alternative minimum tax contributed to the 27.6-percent increase in that tax liability.

In many respects 1983 individual returns tax data were similar to data for previous years. The number of returns filed, which had increased slowly for several years, remained almost the same in 1982; and then resumed its slight upward movement for 1983. The proportion of nontaxable returns continued to decrease slowly. The number of returns claiming itemized deductions and IRA's as well as the total amounts claimed continued to rise in 1983. The total number of exemptions claimed rose in keeping with the growth in the number of returns filed (a 1 percent increase).

DEFINITIONS AND TAX LAW CHANGES

In general, the definitions of the terms used here are the same as those shown in the final report, Statistics of Income--1982, Individual Income Tax Returns. Updated definitions including more comprehensive discussion of effects of the law changes referred to throughout this article, will appear in the Statistics of Income--1983, Individual Income Tax Returns, final report which will be available later this year.

Following is a partial list of 1983 tax law and administrative changes that are reflected in the preliminary data in this article. Changes are listed in the same order as the items appear on the Form 1040 and also as the topics are presented in this article.

- A working married couple that filed a joint return for Tax Year 1983 was entitled to the two-earner married couple deduction of 10 percent of the lower earning spouse's earned income up to $30,000. For Tax Year 1982 the deduction was 5 percent of the respective income.

- The maximum exclusion from adjusted gross income of foreign earned income by U.S. citizens working abroad was increased to $80,000 for Tax Year 1983 from $75,000 for Tax Year 1982.

- Taxpayers could no longer take a separate deduction of up to $150 for health insurance premiums paid. In addition, they could take an itemized deduction for medical and dental expenses (including health insurance premium) only in excess of 5 percent of adjusted gross income (instead of the former 3 percent).

- Nonbusiness casualty or theft losses could be claimed as an itemized deduction only to the extent that the amount of each separate loss was more than $100 and the total amount of all such losses during the year was more than 10 percent of adjusted gross income.

- The 1983 tax table and tax rate schedules included tax rate reductions of about 10 percent for individuals, enacted by the Economic Recovery Tax Act of 1981.

- The use of the Form 1040A was expanded for Tax Year 1983, allowing taxpayers to claim the child and dependent care expense credit and the adjustment for payments to an IRA on this form.

- The allowable investment credit was reduced slightly under 1983 tax law. As before, 10 percent of the value of qualified investment property acquired and placed in service in the tax year was allowed as an investment credit. However, the amount of the credit claimed was limited by the amount of tax liability after certain other tax credits, and was further limited as follows: if tax liability exceeded $25,000, a credit could be claimed for $25,000 plus 85 percent of tax liability over $25,000. This limit differed from

that of 1982 tax law, which allowed an investment credit of up to $25,000 plus 90 percent of the tax liability in excess of this amount.

- The alternative minimum tax was revised and the minimum tax was abolished. The revised alternative minimum tax covered many of the tax preference items that had previously been covered by the minimum tax and raised the alternative minimum tax rate to a flat 20 percent of alternative minimum taxable income. For 1983 tax data, only prior tax year returns could reflect claims for the minimum tax [6].

DATA SOURCES AND LIMITATIONS

These preliminary statistics are based on a sample of individual income tax returns, Forms 1040, 1040A and 1040EZ, filed for Tax Year 1983. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; Schedule F, Profit (or Loss) from Farms; the larger of total income or total loss, and the size of business plus farm receipts. For Tax Year 1983, returns were selected at rates ranging from 0.03 percent to 100 percent. There were 104,970 returns in the 1983 preliminary sample, estimating a total population of 96,293,634. The corresponding sample size and population for the preliminary 1982 data were 77,683 and 95,297,502, respectively. Sample size and population for the final 1982 data, referenced in this article, were 88,277 and 95,608,582 respectively.

Because the data presented in this article are estimates based only on a sample of the returns filed, they are subject to sampling errors. To use properly the statistical data provided, the magnitude of the potential sampling error must be known. Coefficients of variation (CV's) are used to measure that magnitude.

The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of sample estimates based on samples, are discussed in the Appendix.

Number of Returns	Approximate Coefficient of Variation
28,887,100	.01
7,221,800	.02
1,155,500	.05
288,900	.10
72,200	.20
32,100	.30
23,600	.35
11,600	.50

These preliminary estimates are subject to several types of nonsampling error. While the estimates are intended to represent the full year's taxpayer reporting, they are actually based on returns filed through late September 1984. Returns filed after that (which are sampled and included in the revised estimates for the year) tend to have slightly different characteristics than earlier returns. These characteristics include higher income, a larger proportion of investment income (such as capital gains), a higher average tax liability, and a larger proportion of certain other items such as the alternative minimum tax. Figure H provides a comparison of 1982 preliminary and final data.

The 1982 data in Figure H showed an increase of about $1.2 billion between preliminary and final data for total tax liability. The change between final 1982 and preliminary 1983 data for the same item was less, a decrease of only

Figure H.--Comparison of 1982 Preliminary and Final Data

[Millions of dollars]

	1982 Preliminary data	1982 Final data	Difference 1982 Preliminary and Final data	Percent difference 1982 Preliminary and Final data
	(1)	(2)	(3)	(4)
AGI less deficit	$1,847,801	$1,852,135	$4,334	0.23%
Salaries and wages	1,564,594	1,564,995	401	0.03
Total statutory adjustments	64,443	64,887	444	0.69
Total itemized deductions	284,693	284,506	-187	-0.07
Total credits	7,473	7,854	382	5.12
Additional tax for tax preferences	1,311	1,520	208	15.89
Total income tax	276,937	277,597	-661	0.24
Total tax liability	283,465	284,708	1,243	0.44

$0.8 billion (see Figure A). It is evident that the slight apparent drop in total tax liability from 1982 to 1983 could be due to an understatement in the 1983 liability that will be corrected once the final figures are available. Because of the small difference and the nature of the preliminary data, the text of this article emphasizes the fact there was almost no change in total tax liability between the 2 years.

NOTES AND REFERENCES

[1] Preliminary 1983 data are compared with final 1982 data throughout this article. Final 1982 data are derived from a sample of all returns filed during calendar year 1982, and preliminary 1983 data are derived from a sample of returns filed through late September, 1984.

[2] The total tax liability is the sum of income tax after credits, additional tax for tax preferences, self-employment tax, Social Security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes; reduced by the "earned income credit used to offset all other taxes." The earned income credit was available to low-income workers.

[3] Holik, Dan, and Kozielic, John, "Taxpayers Age 65 or Over, 1977-1981," Statistics of Income Bulletin, Summer 1984.

[4] Because the 1983 data are preliminary it is too early to tell if the slight decrease from 1982 shown in tax liability was real or merely reflected the different characteristics of early-filed returns (see Figure H and related text).

[5] Since returns with tax preference items are, in general, filed later than other returns, preliminary tax preference data should be used with more caution than other data in this article. These data are more incomplete and subject, therefore, to larger estimation errors.

[6] Returns included in the sample for 1983 Tax Year cover those received and processed through September 1984. A small number of these returns may be late returns for Tax Year 1982 or even earlier years. Those prior year returns included items relevant to the Tax Year for which they were filed, not in which they were filed. Therefore, data for Tax Year 1983 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1984.

[7] Sailer, P., Hicks, C., Watson, D., and Trevors, D., "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," Statistics of Income and Related Administrative Record Research: 1982 and 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Table 1. — All Returns: Selected Income, Deduction, 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		Interest received		Domestic and foreign dividends received			
							Total		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**96,293,634**	**1,950,788,489**	**83,326,130**	**1,651,743,995**	**57,138,219**	**152,932,050**	**17,577,701**	**50,795,668**	**13,264,715**	**48,940,107**
No adjusted gross income	935,913	-23,126,679	369,960	5,221,370	525,239	2,055,846	164,692	420,785	125,838	403,835
$1 under $1,000	2,444,289	1,429,296	2,100,201	2,222,221	584,689	206,070	122,975	53,169	92,316	45,712
$1,000 under $2,000	3,568,891	5,311,082	2,962,675	4,959,138	1,138,677	697,226	222,108	159,422	191,972	145,944
$2,000 under $3,000	3,705,331	9,205,762	3,219,220	8,327,247	1,401,797	1,030,436	256,788	203,053	194,293	187,791
$3,000 under $4,000	3,622,468	12,719,365	3,080,853	10,875,533	1,394,375	1,359,921	293,925	190,885	211,719	169,572
$4,000 under $5,000	3,512,813	15,822,052	2,832,862	12,684,285	1,508,968	2,008,607	313,271	307,078	229,214	284,462
$5,000 under $6,000	3,400,274	18,686,392	2,704,009	14,351,747	1,540,953	2,731,221	342,551	286,672	269,475	259,299
$6,000 under $7,000	3,268,248	21,232,489	2,571,771	16,244,050	1,565,806	2,900,759	364,587	408,000	284,733	373,961
$7,000 under $8,000	3,448,634	25,893,319	2,728,618	20,044,188	1,597,848	3,386,748	335,162	402,633	267,450	371,920
$8,000 under $9,000	3,397,156	28,878,718	2,794,448	23,042,359	1,584,076	3,286,296	315,914	403,529	234,059	376,608
$9,000 under $10,000	3,225,684	30,608,392	2,626,511	23,975,762	1,567,830	3,541,022	333,127	491,269	260,059	458,995
$10,000 under $11,000	2,993,535	31,455,073	2,501,710	25,354,834	1,478,530	3,442,112	336,233	472,724	278,465	440,754
$11,000 under $12,000	2,954,970	33,900,655	2,464,252	27,310,150	1,493,565	3,606,031	348,006	504,381	245,530	471,469
$12,000 under $13,000	2,796,023	34,939,261	2,415,409	29,471,496	1,321,769	3,210,255	334,991	523,344	245,784	490,787
$13,000 under $14,000	2,590,985	34,956,363	2,194,826	28,907,926	1,402,228	3,325,980	379,713	439,975	308,688	398,634
$14,000 under $15,000	2,570,180	37,272,877	2,216,611	30,684,263	1,416,359	3,332,496	358,692	649,637	261,517	617,290
$15,000 under $16,000	2,452,781	37,991,746	2,185,483	32,273,641	1,382,577	2,986,532	345,972	491,730	262,789	458,000
$16,000 under $17,000	2,162,738	35,694,266	1,873,508	29,853,536	1,286,395	2,739,795	321,282	565,563	247,606	536,929
$17,000 under $18,000	2,242,617	39,237,993	1,946,563	32,325,701	1,334,442	3,853,122	375,028	591,577	288,570	555,497
$18,000 under $19,000	2,046,668	37,818,077	1,810,089	31,980,984	1,239,033	2,863,932	327,276	480,594	236,812	451,002
$19,000 under $20,000	1,903,124	37,098,786	1,687,721	31,511,088	1,187,601	2,967,817	353,702	498,192	269,725	463,019
$20,000 under $25,000	8,854,120	198,721,294	7,987,891	171,542,112	5,914,377	13,606,744	1,647,747	2,843,451	1,211,139	2,683,266
$25,000 under $30,000	7,348,043	201,487,885	6,792,739	180,446,541	5,361,076	12,647,501	1,576,639	2,234,609	1,114,814	2,085,418
$30,000 under $40,000	10,446,443	360,181,357	9,814,037	327,216,926	8,479,365	19,437,417	2,777,934	4,767,831	1,973,931	4,467,502
$40,000 under $50,000	5,144,573	228,169,963	4,777,605	205,484,736	4,497,823	13,592,010	1,910,194	3,885,710	1,345,128	3,661,546
$50,000 under $75,000	3,607,761	212,682,005	3,279,980	180,814,501	3,341,646	15,670,216	1,894,382	6,798,634	1,512,375	6,544,990
$75,000 under $100,000	818,051	69,580,534	699,142	51,282,776	784,708	6,412,303	555,915	3,764,129	484,369	3,682,497
$100,000 under $200,000	628,471	83,250,920	523,112	56,006,885	606,757	7,898,102	491,515	6,158,485	445,990	6,084,090
$200,000 under $500,000	165,226	46,766,228	135,149	25,417,002	162,431	4,474,179	142,716	5,133,322	136,577	5,109,963
$500,000 under $1,000,000	26,098	17,594,000	19,927	6,459,364	25,844	1,625,655	23,893	2,546,490	23,213	2,542,401
$1,000,000 or more	11,526	25,329,016	9,248	5,451,633	11,435	2,035,701	10,771	4,118,797	10,565	4,116,954
Taxable returns, total	**78,080,885**	**1,900,918,500**	**68,597,915**	**1,587,219,776**	**50,483,378**	**142,022,303**	**16,004,625**	**48,559,721**	**12,104,827**	**46,839,623**
Nontaxable returns, total	**18,212,749**	**49,869,989**	**14,728,215**	**64,524,219**	**6,654,841**	**10,909,746**	**1,573,076**	**2,235,947**	**1,159,888**	**2,100,484**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net profit less loss		Pensions and annuities in adjusted gross income		Rent net income less loss	
	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	**13,763,501**	**5,721,002**	**376,239**	**2,277,855**	**10,678,478**	**58,764,191**	**10,117,032**	**70,080,653**	**8,007,771**	**-9,649,546**
No adjusted gross income	55,370	47,971	1,940	9,320	433,845	-4,820,151	55,611	319,172	253,955	-2,035,791
$1 under $1,000	13,600	8,482	*1,879	*3,608	151,123	-36,733	20,865	50,283	35,732	-119,342
$1,000 under $2,000	16,836	1,872	*2,949	*2,644	161,181	22,809	59,143	88,713	53,170	-5,805
$2,000 under $3,000	19,345	2,559	*2,982	*7,657	223,010	192,005	86,377	142,876	97,226	-66,699
$3,000 under $4,000	32,296	8,914	*20,230	*46,087	216,331	329,025	153,947	341,569	108,408	6,553
$4,000 under $5,000	50,118	8,582	*15,131	*54,059	288,570	631,930	259,548	682,789	152,646	-148,165
$5,000 under $6,000	64,497	18,493	26,193	77,588	301,950	608,591	356,595	954,871	146,030	-28,730
$6,000 under $7,000	84,018	33,679	*10,455	*32,345	282,047	818,791	396,868	1,400,658	146,312	-134,460
$7,000 under $8,000	78,042	17,722	*17,338	*53,027	267,203	900,146	439,421	1,617,820	148,929	29,908
$8,000 under $9,000	83,787	18,864	*17,835	*65,361	288,229	940,452	405,343	1,740,145	148,799	-90,677
$9,000 under $10,000	113,490	17,751	*8,669	*21,070	273,248	908,951	474,352	2,274,048	160,693	-103,511
$10,000 under $11,000	156,826	37,031	26,036	57,842	236,880	750,375	420,187	2,036,673	157,137	-219,267
$11,000 under $12,000	151,988	41,225	*12,909	*63,961	286,114	1,006,430	371,585	1,823,407	192,940	-6,325
$12,000 under $13,000	188,988	61,060	*8,701	*46,098	252,278	851,615	350,617	1,957,232	128,949	-127,783
$13,000 under $14,000	199,820	38,739	*6,479	*22,728	264,668	989,102	371,150	2,158,404	167,745	-173,269
$14,000 under $15,000	197,504	37,750	*5,780	*40,460	257,355	1,157,483	305,115	1,636,892	154,946	-98,839
$15,000 under $16,000	183,157	41,045	*7,566	*25,179	223,303	685,100	314,553	2,097,134	143,504	-91,400
$16,000 under $17,000	225,597	66,190	*15,131	*44,280	262,092	1,181,320	223,791	1,765,721	167,021	-102,599
$17,000 under $18,000	257,817	65,434	*18,690	*82,303	236,742	1,021,903	319,147	2,113,326	193,320	-182,001
$18,000 under $19,000	251,412	69,284	*9,648	*62,767	238,128	1,189,917	266,322	1,842,251	155,980	-158,298
$19,000 under $20,000	259,264	77,629	*5,378	*33,594	217,478	944,506	236,114	1,710,806	143,156	-121,631
$20,000 under $25,000	1,555,849	470,247	49,408	253,680	1,075,101	5,099,606	1,037,087	8,939,292	810,010	-726,479
$25,000 under $30,000	1,896,148	578,192	38,849	409,018	932,503	4,531,471	757,979	6,094,958	745,238	-870,825
$30,000 under $40,000	3,541,665	1,232,502	23,080	293,996	1,440,847	7,923,260	1,137,999	10,730,948	1,222,374	-1,619,185
$40,000 under $50,000	2,017,913	836,076	*7,272	*45,280	765,290	6,790,739	601,312	6,215,455	781,757	-1,281,587
$50,000 under $75,000	1,458,681	897,908	7,094	177,439	683,776	9,753,927	467,615	5,847,529	768,953	-1,199,953
$75,000 under $100,000	301,193	305,112	5,755	168,092	196,142	5,545,886	116,029	1,576,054	273,017	-424,512
$100,000 under $200,000	236,400	375,048	2,413	56,495	165,341	5,237,420	85,097	1,339,622	251,106	-270,109
$200,000 under $500,000	58,811	192,532	358	10,367	45,404	2,167,400	22,101	400,958	79,823	322,498
$500,000 under $1,000,000	8,825	53,832	60	7,677	8,600	629,012	3,687	108,925	12,955	239,642
$1,000,000 or more	4,244	59,278	31	3,834	3,699	811,904	1,475	72,122	5,940	159,093
Taxable returns, total	**13,157,628**	**5,444,999**	**334,053**	**2,165,692**	**8,319,766**	**58,364,923**	**9,012,270**	**66,164,557**	**6,852,476**	**-6,161,146**
Nontaxable returns, total	**605,873**	**276,003**	**42,186**	**112,162**	**2,358,712**	**399,267**	**1,104,762**	**3,916,096**	**1,155,295**	**-3,488,401**

Footnote(s) at end of table.

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Royalty net income less loss		Farm net profit less loss		Partnership net profit less loss		Estate or trust net income less loss		Small Business Corporation net profit less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**878,905**	**5,270,140**	**2,711,617**	**- 8,597,948**	**4,115,012**	**246,758**	**956,556**	**5,962,185**	**839,848**	**3,172,387**
No adjusted gross income	22,331	111,326	269,660	- 6,451,066	177,620	- 5,364,222	13,857	- 49,656	44,829	- 1,930,762
$1 under $1,000	*2,963	*5,347	54,062	- 223,409	25,019	- 12,458	*1,898	*6,099	7,821	- 72,170
$1,000 under $2,000	*13,499	*- 1,011	46,175	- 14,869	30,860	- 30,018	30,157	27,280	*7,818	*- 43,804
$2,000 under $3,000	11,150	14,542	59,502	- 56,953	36,043	- 129,574	13,142	15,172	*8,832	*4,429
$3,000 under $4,000	13,468	23,120	66,581	- 72,846	30,278	- 14,325	28,993	67,388	*7,744	*- 3,788
$4,000 under $5,000	16,302	6,661	81,467	- 25,738	40,156	- 67,608	27,503	42,317	*5,392	*- 37,989
$5,000 under $6,000	11,864	5,309	73,622	- 86,378	47,712	- 88,611	24,176	77,812	*9,438	*- 21,653
$6,000 under $7,000	12,728	11,603	53,542	39,574	58,141	- 22,041	*14,448	*30,208	24,622	- 84,709
$7,000 under $8,000	18,976	36,548	84,499	- 8,702	48,873	7,461	*12,168	*32,407	15,682	- 36,421
$8,000 under $9,000	27,178	29,819	76,410	- 40,639	48,122	- 15,813	25,898	70,484	*6,162	*- 56,865
$9,000 under $10,000	6,809	9,636	67,648	- 94,024	55,424	110,889	*8,709	*16,714	*9,692	*- 74,456
$10,000 under $11,000	19,358	- 15,989	71,956	- 73,752	69,330	30,261	*7,719	*17,146	11,950	- 10,835
$11,000 under $12,000	23,929	42,735	65,313	73,049	54,849	39,883	*9,174	*24,383	*3,172	*3,891
$12,000 under $13,000	18,404	13,204	39,094	- 187,690	41,855	- 78,371	22,360	74,078	10,672	- 34,846
$13,000 under $14,000	*8,015	*47,420	49,346	- 114,438	46,132	- 52,879	36,062	145,469	*11,417	*- 36,653
$14,000 under $15,000	*3,853	*23,883	60,616	66,764	71,584	215,259	20,575	74,658	8,528	- 32,044
$15,000 under $16,000	10,641	47,054	57,067	9,888	61,570	27,930	18,722	84,203	9,694	- 35,811
$16,000 under $17,000	34,667	73,359	78,464	96,225	64,997	- 22,137	17,853	67,959	*6,286	*24,571
$17,000 under $18,000	17,868	- 7,964	56,850	- 76,383	57,649	5,428	*17,969	*109,774	18,762	- 7,065
$18,000 under $19,000	*8,343	*52,695	60,723	174,659	56,377	53,819	14,049	32,113	11,920	- 33,299
$19,000 under $20,000	20,572	58,287	74,385	- 30,970	67,925	- 88,952	16,186	55,861	19,773	- 13,058
$20,000 under $25,000	71,858	127,748	277,433	- 125,476	262,223	264,626	77,709	439,060	54,599	- 81,416
$25,000 under $30,000	51,926	129,407	207,703	- 441,854	297,580	368,162	66,468	264,224	54,691	- 5,494
$30,000 under $40,000	115,748	376,804	302,558	- 34,347	559,425	367,259	113,237	672,747	135,318	354,169
$40,000 under $50,000	104,771	395,273	143,157	269,035	445,625	772,067	85,211	597,793	79,130	114,283
$50,000 under $75,000	101,505	490,370	131,667	- 226,526	608,416	200,079	105,261	765,988	100,056	265,188
$75,000 under $100,000	41,502	458,900	44,186	- 121,887	281,186	558,495	43,599	442,622	50,130	379,719
$100,000 under $200,000	42,150	830,105	39,195	- 273,622	330,635	1,366,298	55,437	656,404	64,849	616,698
$200,000 under $500,000	19,842	939,029	14,663	- 254,588	110,713	580,118	20,859	494,490	28,555	829,815
$500,000 under $1,000,000	4,725	437,608	2,829	- 147,559	19,519	317,161	4,696	268,605	7,800	838,905
$1,000,000 or more	1,960	497,313	1,244	- 143,427	9,174	948,573	2,461	338,378	4,514	2,393,862
Taxable returns, total	**761,570**	**5,046,971**	**1,778,843**	**- 2,390,811**	**3,550,363**	**5,938,965**	**884,067**	**5,875,672**	**662,126**	**5,760,517**
Nontaxable returns, total	**117,335**	**223,173**	**932,774**	**- 6,207,137**	**564,649**	**- 5,692,207**	**72,489**	**86,513**	**177,722**	**- 2,588,130**

Size of adjusted gross income	Unemployment Compensation				Statutory adjustments					
	Total		In adjusted gross income		Total		Employee business expense		Payments to an individual retirement arrangement	
	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	**9,589,781**	**19,406,098**	**5,049,735**	**7,142,383**	**34,966,644**	**81,592,462**	**7,372,320**	**17,691,364**	**13,721,657**	**32,348,290**
No adjusted gross income	58,711	182,294	*32	*74	99,230	467,073	35,893	211,669	26,981	65,014
$1 under $1,000	156,025	537,331	—	—	33,410	113,434	6,920	22,021	209	448
$1,000 under $2,000	258,033	706,153	*5,811	*4,238	74,614	190,297	9,777	45,742	13,118	10,218
$2,000 under $3,000	240,156	641,205	*21	*17	98,236	225,215	22,497	75,687	20,899	23,002
$3,000 under $4,000	326,653	928,952	—	—	154,124	363,942	41,839	158,179	24,026	34,924
$4,000 under $5,000	385,669	924,839	*2,890	*529	251,324	383,852	59,742	105,074	61,565	118,193
$5,000 under $6,000	328,506	758,049	*5,779	*5,583	255,542	294,353	61,464	112,038	60,287	89,974
$6,000 under $7,000	395,133	886,041	*14,447	*19,182	358,747	511,756	95,554	253,374	84,204	121,161
$7,000 under $8,000	429,656	974,173	*20,249	*19,436	439,238	657,192	87,397	289,896	110,121	179,725
$8,000 under $9,000	408,646	772,937	*23,121	*10,688	437,916	709,690	110,768	312,131	114,394	195,342
$9,000 under $10,000	400,041	812,072	41,981	21,033	565,203	791,381	136,697	333,269	130,474	186,973
$10,000 under $11,000	315,169	568,230	48,025	22,950	503,037	658,500	140,581	232,277	133,405	217,111
$11,000 under $12,000	334,930	689,075	73,706	33,425	629,371	913,335	119,541	286,984	177,626	305,352
$12,000 under $13,000	297,843	651,881	120,356	67,480	668,697	998,965	153,840	405,519	169,047	297,546
$13,000 under $14,000	273,295	528,458	110,284	99,622	734,913	914,642	158,201	320,797	205,130	337,385
$14,000 under $15,000	320,275	514,342	152,442	115,357	728,936	915,200	133,890	297,397	176,027	311,397
$15,000 under $16,000	259,309	512,200	127,064	135,276	758,856	1,071,434	141,693	317,646	217,444	442,264
$16,000 under $17,000	206,281	394,950	139,319	140,084	745,632	1,089,513	167,590	306,392	244,136	449,148
$17,000 under $18,000	234,620	490,005	205,311	221,530	732,039	1,060,793	140,314	310,097	234,165	406,871
$18,000 under $19,000	217,923	423,691	217,923	248,627	798,694	1,217,971	177,229	441,438	226,176	441,819
$19,000 under $20,000	197,441	352,875	197,441	221,025	772,717	1,123,961	168,753	281,073	228,290	440,403
$20,000 under $25,000	1,036,606	1,839,902	1,034,673	1,515,216	4,515,064	7,149,719	958,303	1,890,809	1,393,267	2,778,057
$25,000 under $30,000	902,545	1,564,711	902,545	1,521,538	4,423,718	8,080,977	889,958	1,783,190	1,551,710	3,250,034
$30,000 under $40,000	1,101,434	1,854,953	1,101,434	1,837,723	7,537,481	16,668,638	1,440,446	2,999,299	2,859,913	6,803,674
$40,000 under $50,000	350,935	592,593	350,935	592,593	4,243,459	13,071,032	890,861	2,032,437	2,139,746	5,638,323
$50,000 under $75,000	140,245	243,542	140,245	243,542	3,084,327	13,116,585	700,663	2,100,136	2,004,861	5,852,722
$75,000 under $100,000	8,589	18,501	8,589	18,501	672,100	4,047,474	163,230	732,698	553,354	1,683,254
$100,000 under $200,000	4,522	38,999	4,522	23,967	500,164	3,503,467	129,115	762,302	430,835	1,292,152
$200,000 under $500,000	515	1,324	515	1,324	124,893	1,004,559	25,911	213,218	109,311	316,557
$500,000 under $1,000,000	43	742	43	742	17,664	187,427	2,701	36,619	15,045	42,633
$1,000,000 or more	32	1,081	32	1,081	7,298	90,088	952	21,959	5,889	16,614
Taxable returns, total	**7,626,178**	**13,921,744**	**4,998,331**	**7,078,663**	**33,248,906**	**78,142,689**	**7,044,860**	**16,355,853**	**13,397,337**	**31,752,370**
Nontaxable returns, total	**1,963,603**	**5,484,354**	**51,404**	**63,721**	**1,717,738**	**3,449,773**	**327,460**	**1,335,511**	**324,320**	**595,920**

Footnote(s) at end of table.

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—Continued								Exemptions	
	Payments to a KEOGH		Alimony paid		Deduction for working married couple		Foreign earned income exclusion		Number of exemptions	Exemptions other than age or blindness
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**663,247**	**2,938,703**	**588,598**	**3,137,755**	**22,677,523**	**19,884,583**	**22,198**	**122,888**	**234,365,569**	**219,297,210**
No adjusted gross income	1,447	8,223	8,218	60,516	24,076	11,499	2,329	18,597	2,315,499	2,171,010
$1 under $1,000	*30	*26	*34	*130	*6,164	*1,239	1,080	4,316	3,213,668	3,139,973
$1,000 under $2,000	—	—	*2,983	*8,364	22,469	2,377	1,048	5,847	4,909,567	4,725,043
$2,000 under $3,000	*279	*2,944	*2,919	*36,859	33,874	5,139	734	2,441	5,440,475	5,193,210
$3,000 under $4,000	—	—	*91	*783	35,361	3,870	556	4,831	5,809,007	5,420,037
$4,000 under $5,000	*4,678	*3,089	*12,634	*14,098	81,997	10,017	399	1,606	5,949,182	5,380,616
$5,000 under $6,000	*1,946	*1,866	*3,898	*3,304	102,090	14,484	585	3,401	6,310,051	5,589,193
$6,000 under $7,000	*1,818	*603	*1,879	*381	154,236	21,935	555	5,723	6,690,909	5,925,214
$7,000 under $8,000	*80	*97	*3,577	*13,638	209,700	37,569	307	784	7,206,657	6,316,878
$8,000 under $9,000	*1,835	*3,550	*6,009	*32,873	188,865	44,621	495	3,173	7,127,666	6,323,286
$9,000 under $10,000	*1,016	*1,167	*7,040	*17,782	257,471	69,208	306	1,298	6,989,468	6,182,418
$10,000 under $11,000	*4,770	*7,825	*5,810	*11,437	235,570	61,592	368	1,712	6,517,106	5,857,350
$11,000 under $12,000	*6,861	*7,760	*11,714	*44,714	365,341	105,095	340	3,682	6,853,484	6,186,116
$12,000 under $13,000	*10,430	*18,117	*14,448	*32,090	342,533	113,037	398	1,452	6,588,940	6,025,169
$13,000 under $14,000	*10,981	*15,542	*14,282	*45,718	382,539	129,068	*248	*1,005	6,211,447	5,647,771
$14,000 under $15,000	*5,671	*9,478	*10,086	*22,250	443,151	170,465	337	1,306	6,155,419	5,693,350
$15,000 under $16,000	*13,079	*20,392	*9,959	*17,262	436,797	163,201	523	2,294	5,857,731	5,407,680
$16,000 under $17,000	*9,548	*24,227	*12,853	*45,659	383,973	160,473	*278	*1,256	5,166,749	4,794,117
$17,000 under $18,000	*6,011	*22,468	16,273	70,861	433,267	208,526	434	1,552	5,709,567	5,210,094
$18,000 under $19,000	4,993	9,481	*4,471	*17,594	493,325	247,991	369	2,068	5,109,031	4,760,619
$19,000 under $20,000	*11,540	*13,660	*9,672	*53,487	473,298	258,891	431	3,792	4,880,839	4,593,872
$20,000 under $25,000	43,525	88,508	55,691	207,426	2,946,002	1,790,020	1,197	6,574	24,256,798	22,927,745
$25,000 under $30,000	53,889	97,479	68,766	240,507	3,040,913	2,347,057	1,442	9,818	21,613,102	20,867,283
$30,000 under $40,000	103,482	265,656	82,314	315,008	5,631,890	5,494,278	2,158	11,811	33,149,544	32,094,011
$40,000 under $50,000	79,832	330,702	71,236	318,385	3,184,263	4,165,701	1,645	7,037	16,806,082	16,264,653
$50,000 under $75,000	121,313	625,623	81,392	541,929	2,152,143	3,343,614	1,876	7,909	11,897,194	11,401,810
$75,000 under $100,000	71,528	530,037	32,565	320,686	351,224	543,855	706	2,554	2,764,229	2,586,628
$100,000 under $200,000	67,569	582,120	26,578	364,771	209,861	283,577	861	4,572	2,181,942	2,005,075
$200,000 under $500,000	20,591	203,243	8,320	181,302	46,349	62,944	163	407	560,445	500,295
$500,000 under $1,000,000	3,237	32,712	2,075	64,037	6,160	9,086	*32	*71	86,196	74,485
$1,000,000 or more	1,268	12,108	811	33,905	2,621	4,155	—	—	37,575	32,209
Taxable returns, total	**632,403**	**2,859,119**	**556,148**	**2,931,287**	**21,722,971**	**19,620,012**	**12,938**	**65,893**	**193,549,977**	**181,280,285**
Nontaxable returns, total	**30,844**	**79,584**	**32,450**	**206,469**	**954,552**	**264,572**	**9,260**	**56,995**	**40,815,592**	**38,016,925**

Size of adjusted gross income	Contributions deduction for nonitemizers		Returns with itemized deductions							
	Number of returns	Amount	Number of returns	Total itemized deductions	Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**22,553,029**	**507,254**	**35,201,034**	**307,053,804**	**9,637,556**	**17,850,053**	**34,849,437**	**100,153,384**	**31,653,449**	**132,468,327**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	134,716	2,487	17,146	150,654	14,837	29,495	17,022	29,803	15,328	74,880
$1,000 under $2,000	301,234	6,067	129,480	222,862	19,234	64,577	123,578	43,066	15,745	98,622
$2,000 under $3,000	482,439	9,467	160,566	313,029	36,639	55,375	96,521	59,973	34,068	141,306
$3,000 under $4,000	828,032	17,667	173,012	446,938	46,062	104,363	111,950	67,226	50,498	175,140
$4,000 under $5,000	881,403	19,170	227,170	907,446	121,292	260,090	190,333	164,020	116,774	338,081
$5,000 under $6,000	1,006,279	21,992	297,742	1,537,233	194,195	683,691	264,042	212,104	179,184	420,453
$6,000 under $7,000	951,327	20,986	294,071	1,347,245	203,990	452,617	272,604	246,467	194,278	443,675
$7,000 under $8,000	1,133,202	25,518	345,374	1,817,974	249,606	593,915	325,022	325,850	246,389	637,201
$8,000 under $9,000	1,156,807	25,705	368,038	1,904,709	238,404	667,397	351,650	382,343	278,864	602,378
$9,000 under $10,000	1,183,169	25,896	443,258	2,405,088	289,770	781,307	434,559	445,642	333,061	811,791
$10,000 under $11,000	1,030,793	23,240	496,287	2,600,844	320,879	730,306	485,711	556,660	375,478	837,893
$11,000 under $12,000	1,009,174	22,894	513,558	2,852,122	306,885	621,547	507,592	636,589	442,145	1,157,578
$12,000 under $13,000	982,792	21,639	511,486	2,832,218	304,384	593,459	508,408	608,897	425,345	1,198,633
$13,000 under $14,000	974,928	21,789	580,957	3,166,113	323,240	580,487	578,993	693,192	505,857	1,312,600
$14,000 under $15,000	943,063	20,847	564,017	3,056,471	312,632	467,698	557,988	704,090	475,389	1,299,550
$15,000 under $16,000	864,221	19,758	636,117	3,390,877	351,556	516,564	631,190	879,170	518,115	1,355,314
$16,000 under $17,000	760,395	17,097	633,086	3,570,800	314,008	530,731	626,964	940,105	557,835	1,454,529
$17,000 under $18,000	728,237	16,570	737,617	4,275,904	336,459	614,128	734,725	1,159,819	645,828	1,750,769
$18,000 under $19,000	658,211	15,218	705,780	4,040,090	296,701	401,520	699,940	1,080,266	664,868	1,944,051
$19,000 under $20,000	603,106	14,154	718,061	4,152,532	298,140	441,008	712,547	1,094,124	640,609	1,819,614
$20,000 under $25,000	2,522,043	58,049	4,195,654	25,757,533	1,434,286	2,214,644	4,183,552	7,492,005	3,862,215	11,648,833
$25,000 under $30,000	1,564,547	36,716	4,588,617	31,001,325	1,089,629	1,511,067	4,584,325	10,064,051	4,259,944	14,047,844
$30,000 under $40,000	1,390,572	33,105	8,185,124	64,225,687	1,476,166	2,073,466	8,177,260	21,997,413	7,781,306	29,398,877
$40,000 under $50,000	305,949	7,393	4,655,556	45,354,820	596,199	1,115,816	4,652,849	15,993,060	4,395,203	20,563,917
$50,000 under $75,000	130,287	3,191	3,416,961	45,092,417	365,709	1,002,546	3,414,749	16,088,419	3,197,766	20,014,555
$75,000 under $100,000	18,679	457	789,366	15,326,822	59,610	351,690	789,055	5,391,653	716,311	6,580,647
$100,000 under $200,000	6,348	156	616,137	18,351,028	31,108	265,776	615,632	6,513,547	551,103	7,371,008
$200,000 under $500,000	939	22	163,433	9,248,620	5,179	102,003	163,334	3,439,243	141,674	3,002,372
$500,000 under $1,000,000	103	2	25,903	3,318,231	593	15,398	25,893	1,220,872	22,259	961,263
$1,000,000 or more	34	1	11,460	4,386,174	164	7,373	11,449	1,623,714	10,010	1,004,957
Taxable returns, total	**19,981,556**	**451,890**	**33,351,797**	**288,514,561**	**8,326,433**	**12,684,154**	**33,081,082**	**97,378,541**	**30,173,415**	**124,202,608**
Nontaxable returns, total	**2,571,473**	**55,364**	**1,849,237**	**18,539,243**	**1,311,123**	**5,165,899**	**1,768,355**	**2,774,842**	**1,480,034**	**8,265,720**

Footnote(s) at end of table.

Table 1. — All Returns: Selected Income, Deduction, 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: Contributions deduction: Number of returns	Contributions deduction: Amount	Miscellaneous deductions: Total: Number of returns	Total: Amount	Net casualty or theft loss: Number of returns	Net casualty or theft loss: Amount	Taxable income: Number of returns	Taxable income: Amount	Income tax before credits: Number of returns	Income tax before credits: Amount	Tax credits: Total: Number of returns	Total: Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**32,060,442**	**37,521,224**	**29,039,564**	**19,060,817**	**190,794**	**831,152**	**90,850,468**	**1,551,344,327**	**80,651,548**	**282,013,019**	**19,408,225**	**7,866,028**
No adjusted gross income	—	—	—	—	—	—	—	—	3,843	5,228	156	50
$1 under $1,000	13,428	2,613	8,073	13,862	**3	**5	38,140	72,501	*91	*38	—	—
$1,000 under $2,000	32,311	4,748	30,885	11,849	—	—	2,904,240	2,036,987	270,349	25,288	1,605	18
$2,000 under $3,000	47,092	12,621	112,475	43,754	**	**	3,262,347	4,740,036	202,503	24,265	9,930	289
$3,000 under $4,000	57,611	25,516	105,670	74,693	**1,788	**246	3,317,400	7,425,584	1,811,877	98,969	52,267	1,615
$4,000 under $5,000	136,595	71,181	139,772	74,075	**	**	3,335,842	9,874,821	2,541,303	322,248	251,219	13,003
$5,000 under $6,000	200,411	132,355	179,040	88,631	*1,788	*3,046	3,298,508	12,070,407	2,574,358	573,662	430,065	45,574
$6,000 under $7,000	235,821	142,104	172,643	62,382	—	—	3,197,087	14,148,515	2,630,753	844,450	535,790	75,571
$7,000 under $8,000	255,531	184,064	216,819	76,944	*6,354	*13,617	3,391,185	18,028,023	3,033,998	1,251,820	738,090	136,751
$8,000 under $9,000	295,585	177,807	249,223	74,764	*1,849	*3,292	3,353,185	21,006,995	3,187,183	1,642,161	890,332	162,602
$9,000 under $10,000	364,510	238,907	320,085	127,441	*8,793	*17,535	3,187,003	22,672,878	3,075,017	1,924,519	925,161	146,196
$10,000 under $11,000	415,852	323,056	374,427	152,928	*9,352	*26,037	2,961,415	23,774,856	2,900,307	2,196,785	386,380	83,610
$11,000 under $12,000	428,795	307,745	376,712	128,662	*11,620	*13,968	2,930,464	25,714,897	2,885,353	2,478,576	429,135	111,550
$12,000 under $13,000	426,166	309,709	394,773	121,520	*5,779	*19,065	2,779,545	27,069,392	2,743,312	2,778,614	418,030	114,708
$13,000 under $14,000	506,806	373,110	453,208	206,725	*4,676	*49,020	2,567,805	27,260,783	2,555,041	2,923,485	423,419	123,242
$14,000 under $15,000	515,367	399,404	418,076	185,729	*7,565	*18,439	2,554,271	29,775,104	2,546,659	3,372,213	443,421	117,936
$15,000 under $16,000	576,857	444,324	518,609	195,504	*2,890	*18,273	2,448,942	30,598,555	2,432,378	3,588,285	479,373	133,596
$16,000 under $17,000	544,833	449,163	503,233	196,272	*5,810	*12,649	2,151,599	28,791,054	2,134,484	3,520,638	375,984	119,650
$17,000 under $18,000	664,897	486,068	579,462	265,120	*6,029	*10,641	2,234,094	31,445,375	2,229,184	3,920,330	392,180	86,734
$18,000 under $19,000	624,114	398,540	541,073	215,712	*198	*12,149	2,040,248	30,763,242	2,035,233	3,949,342	438,977	125,499
$19,000 under $20,000	655,609	538,433	585,165	259,353	*3,129	*7,038	1,900,014	30,167,287	1,893,932	3,951,529	396,937	126,452
$20,000 under $25,000	3,804,479	2,793,585	3,491,581	1,608,466	26,791	81,697	8,833,742	161,362,860	8,819,230	22,597,536	1,991,405	637,325
$25,000 under $30,000	4,205,196	3,352,320	3,868,583	2,026,043	26,338	122,318	7,340,483	163,072,066	7,334,572	24,945,864	1,974,109	647,498
$30,000 under $40,000	7,670,074	6,905,443	7,100,303	3,850,489	32,031	98,289	10,436,037	289,265,371	10,430,907	49,027,465	3,168,442	1,151,480
$40,000 under $50,000	4,483,572	4,988,517	3,970,179	2,693,510	13,163	135,029	5,139,858	181,434,534	5,133,935	35,470,324	1,773,569	704,406
$50,000 under $75,000	3,332,823	5,174,918	2,957,069	2,811,980	8,173	80,938	3,602,087	167,083,011	3,600,676	39,159,788	1,497,316	851,743
$75,000 under $100,000	768,063	2,071,100	671,269	931,732	4,283	29,431	816,133	54,123,023	816,369	15,543,105	431,101	482,388
$100,000 under $200,000	601,515	2,923,348	529,082	1,277,349	2,031	26,573	626,529	84,785,723	626,528	22,670,616	397,824	737,399
$200,000 under $500,000	159,820	1,978,873	139,860	726,129	284	12,961	164,756	37,532,075	164,666	16,145,921	124,516	482,417
$500,000 under $1,000,000	25,478	867,652	22,182	253,046	50	5,711	26,014	14,289,340	26,014	6,744,092	21,472	174,330
$1,000,000 or more	11,231	1,444,000	10,033	306,130	27	13,183	11,495	20,959,034	11,493	10,315,861	10,020	272,395
Taxable returns, total	**30,588,139**	**36,078,888**	**27,880,565**	**18,170,371**	**160,724**	**535,532**	**78,061,313**	**1,523,216,244**	**78,067,648**	**280,994,247**	**16,824,325**	**6,847,255**
Nontaxable returns, total	**1,472,303**	**1,442,337**	**1,158,999**	**890,446**	**30,070**	**295,620**	**12,789,155**	**28,128,083**	**2,583,900**	**1,018,773**	**2,583,900**	**1,018,773**

Size of adjusted gross income	Tax credits—Continued: Investment tax credit: Number of returns	Investment tax credit: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Alternative minimum tax: Number of returns	Alternative minimum tax: Amount	Total income tax: Number of returns	Total income tax: Percent of all returns	Total income tax: Amount	Total income tax: Average (dollars)	Total tax liability: Number of returns	Total tax liability: Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**4,602,194**	**3,905,048**	**78,036,399**	**274,146,992**	**235,601**	**1,930,896**	**78,080,885**	**81.1**	**276,085,990**	**3,536**	**79,746,170**	**283,874,905**
No adjusted gross income	**	**0	3,811	5,178	4,001	65,647	7,752	0.8	71,705	9,250	125,017	175,666
$1 under $1,000	—	—	*91	*38	*111	*2,134	*203	(1)	*2,532	12,473	78,580	24,698
$1,000 under $2,000	—	—	270,318	25,271	*9	*639	270,327	7.6	25,909	96	386,973	43,534
$2,000 under $3,000	**2,891	**64	202,503	23,976	*21	*47	202,524	5.5	24,023	119	380,031	66,921
$3,000 under $4,000	22,637	903	1,779,121	97,354	*30	*683	1,779,151	49.1	98,038	55	1,874,634	141,890
$4,000 under $5,000	42,609	4,224	2,352,313	309,246	*240	*749	2,352,553	67.0	309,995	132	2,480,521	376,984
$5,000 under $6,000	32,778	3,146	2,240,545	528,088	*24	*150	2,240,569	65.9	528,238	236	2,357,607	604,151
$6,000 under $7,000	50,355	9,472	2,187,842	768,879	—	—	2,187,842	66.9	768,879	351	2,324,426	859,331
$7,000 under $8,000	62,892	13,903	2,535,757	1,115,069	*547	*254	2,535,761	73.5	1,115,323	440	2,662,387	1,231,528
$8,000 under $9,000	76,110	17,136	2,858,954	1,479,559	*52	*937	2,859,006	84.2	1,480,496	518	2,942,499	1,617,762
$9,000 under $10,000	91,796	21,454	2,875,286	1,778,323	*204	*1,015	2,875,490	89.1	1,779,339	619	2,943,135	1,907,706
$10,000 under $11,000	108,993	21,539	2,831,117	2,113,175	*25	*798	2,831,140	94.6	2,113,973	747	2,885,102	2,239,511
$11,000 under $12,000	120,391	40,687	2,821,530	2,367,026	*269	*786	2,821,799	95.5	2,367,812	839	2,861,407	2,532,544
$12,000 under $13,000	74,506	20,099	2,689,955	2,663,906	*23	*1,295	2,689,978	96.2	2,665,201	991	2,713,480	2,790,715
$13,000 under $14,000	84,098	31,181	2,513,344	2,800,243	**3,172	**4,052	2,513,624	97.0	2,804,273	1,116	2,548,018	2,971,454
$14,000 under $15,000	96,859	34,386	2,509,740	3,254,276	**	**	2,509,741	97.6	3,254,298	1,297	2,542,201	3,453,013
$15,000 under $16,000	84,638	35,292	2,402,109	3,454,689	*309	*2,895	2,402,418	97.9	3,457,596	1,439	2,422,540	3,591,386
$16,000 under $17,000	88,089	40,985	2,112,155	3,400,988	*14	*192	2,112,160	97.7	3,401,180	1,610	2,135,592	3,601,288
$17,000 under $18,000	75,314	25,458	2,211,360	3,833,595	*330	*1,806	2,211,690	98.6	3,835,402	1,734	2,230,734	3,999,756
$18,000 under $19,000	120,003	56,499	2,010,051	3,823,842	*9	*53	2,010,140	98.2	3,823,919	1,902	2,025,596	4,006,487
$19,000 under $20,000	99,683	44,987	1,881,481	3,825,076	*748	*7,445	1,881,764	98.9	3,832,522	2,037	1,896,092	3,990,603
$20,000 under $25,000	495,013	254,970	8,740,965	21,960,211	5,729	19,239	8,742,767	98.7	21,979,450	2,514	8,811,415	22,769,239
$25,000 under $30,000	437,638	255,078	7,291,561	24,298,367	12,577	40,341	7,294,896	99.3	24,338,804	3,336	7,322,338	25,041,149
$30,000 under $40,000	726,047	516,091	10,375,430	47,875,984	23,694	59,863	10,380,460	99.4	47,935,895	4,618	10,417,162	49,091,607
$40,000 under $50,000	467,388	307,212	5,121,429	34,765,919	26,531	78,035	5,125,908	99.6	34,843,954	6,798	5,133,106	35,684,365
$50,000 under $75,000	549,631	501,511	3,584,202	38,308,044	53,911	243,830	3,596,019	99.7	38,552,649	10,721	3,599,259	39,459,525
$75,000 under $100,000	228,252	342,176	809,300	15,060,717	33,358	263,567	815,553	99.7	15,324,450	18,790	816,170	15,719,505
$100,000 under $200,000	250,766	548,137	622,423	21,933,217	48,729	482,861	627,196	99.8	22,419,509	35,746	627,563	22,782,411
$200,000 under $500,000	88,096	386,093	164,248	15,663,504	15,557	348,699	164,879	99.8	16,013,435	97,122	164,992	16,128,913
$500,000 under $1,000,000	16,519	153,549	25,987	6,569,762	3,539	144,056	26,069	99.9	6,713,977	257,546	26,083	6,740,728
$1,000,000 or more	8,202	218,816	11,471	10,043,467	1,838	158,829	11,506	99.8	10,203,216	886,774	11,510	10,230,538
Taxable returns, total	**4,003,003**	**3,368,994**	**78,036,399**	**274,146,992**	**235,601**	**1,930,896**	**78,080,885**	**100.0**	**276,085,990**	**3,536**	**78,080,885**	**282,895,072**
Nontaxable returns, total	**599,191**	**536,055**	—	—	—	—	—	—	—	—	**1,665,285**	**979,833**

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