Statistics of Income

SOI BULLETIN

Department of the Treasury
Internal Revenue Service

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Roscoe L. Egger, Jr.
Commissioner

M. Eddie Heironimus
Associate Commissioner
(Data Processing)

Stanley Goldberg
Acting Assistant Commissioner
(Returns and Information Processing)

Statistics of Income Division

Fritz Scheuren
Director

Bennett R. Moss
Assistant Director

David Paris and Keith Gilmour
Editors

Clementine Brittain
Copy Editor

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

Information on the availability of additional unpublished data concerning the topics in this issue may be obtained by writing to the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

April 15, 1983

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

Dear Mr. Secretary:

I am transmitting the Spring 1983 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws. Presented in this issue are recent financial and tax data obtained from tax returns and associated supporting schedules.

With kind regards,

Sincerely,

Roscoe L Egger Jr

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Individual Income by ZIP Code Area, 1969 and 1979

By Robert A. Wilson and H. Lock Oh*

Much has been written about shifts in economic activity from the so-called "snow belt" to the "sun belt" states; ZIP Code area data based on individual income tax returns tend to confirm this. In addition though, they seem to reflect a trend away from the large industrial, commercial and financial centers of nationwide significance, to smaller urban areas that are often tied to local or regional economies, and areas in which governmental operations are dominant. Not yet reflected in these data is the full impact of the recent recession on some of the larger industrial cities, such as Detroit or Pittsburgh.

To a degree this trend to the smaller cities is consistent with the shift to the sun belt because the older northern and midwestern cities are the recognized centers of industrial, commercial and financial activity and these are the cities that are on the decline. However, judging by the data, there appear to be other major factors at work as well, such as the emergence of new boomtowns in the 1970's located in areas associated with energy-related resources, such as oil, coal or gas. Other boomtowns are part of the move to the South and West with sharp increases in returns filed and income reported for cities situated in recreation or resort areas as well as in areas long popular with retired individuals. Overriding the effects of regional migration, one can also see evidence of the continuing movement, especially of higher income taxpayers, from center city ZIP Code areas to surrounding suburbs [1].

It is only when ZIP Code data are aggregated by state that the shifts from the snow belt to the sun belt begin to emerge more definitively. Regional moves from the North and Midwest to the South and West are clearly reflected in the growth patterns by state for returns filed shown in Figure A. Figure B, also by State, shows rates of change in real median "adjusted gross income" (AGI) between 1969 and 1979 as measured in constant (1979) dollars adjusted for inflation [2]. The causes of the changes in median income at the state (or regional) level are not as readily apparent, however. Analyses are complicated by a number of factors, notably tax law changes. Some of these factors are discussed later on in this article.

Nevertheless, it is fair to say that as a general rule the less affluent, including many retirees, account for most migration. To the extent that these less affluent people are not replaced by more of the same, the individuals who "stay behind", i.e., the non-migrants, are the more affluent people. If in regard to Figure B this generalization is accepted, it helps explain the rise in median income in some of the farm states of the Midwest. Areas that are on the receiving end of this migration may well have lower median incomes as a result. This offers one possible explanation for the low income growth rates shown in Figure B for some of the same states of the South and West that witnessed sharp increases in the number of returns filed [3].

Ranked in Figure C are the three-digit ZIP Code areas that had the largest and smallest median incomes for 1979. Also shown, in Figure D, are the highest growth areas for 1979 based on rate of increase in returns filed and in median AGI. Some liberties have been taken in describing the areas in order to clarify their location. It should be noted that the rankings based on median AGI that involve ZIP Code areas with small numbers of taxpayers may be affected by sampling error, especially for 1979. Because in many instances the median income rankings differ from one another by only a few dollars, this limitation should be borne in mind when using the data. Thus, in Figure C, for instance, the number one ranking ascribed to the Northern Virginia area in the Washington, DC, suburbs, based on 334,000 returns, is statistically far more reliable then the number eleven ranking ascribed to the Rawlins area in south central Wyoming, based on about 10,000 returns. The effects of sampling variability on the ZIP Code data are discussed at the end of this article.

Actually the "area" with the highest rate of growth in returns filed was "202-205", a ZIP Code number applicable to Federal Government facilities in Washington, DC. For this "area", there was a sharp increase in the number of Federal employees who used their place of business as the address they reported on their tax returns. The effect on ZIP Code data of individual taxpayers who used a business address (or the address of a lawyer or accountant) or who used a post office box in a community other than the one they lived in, is not known for other areas of the country, although it is an obvious limitation, especially for large urban areas. This should be kept in mind, for example, when using the ZIP Code area data for Manhattan (code 100) in New York City.

CONCEPTUAL AND DATA LIMITATIONS

The remainder of this article is a brief discussion of conceptual and data limitations that should be taken into account in analyzing the ZIP Code area statistics in Table 1. Included are conceptual concerns surrounding the ZIP Code area as a geographical entity, the definitions of income and the tax return reporting unit, the effects of tax law changes and, finally, sampling and interpolation error.

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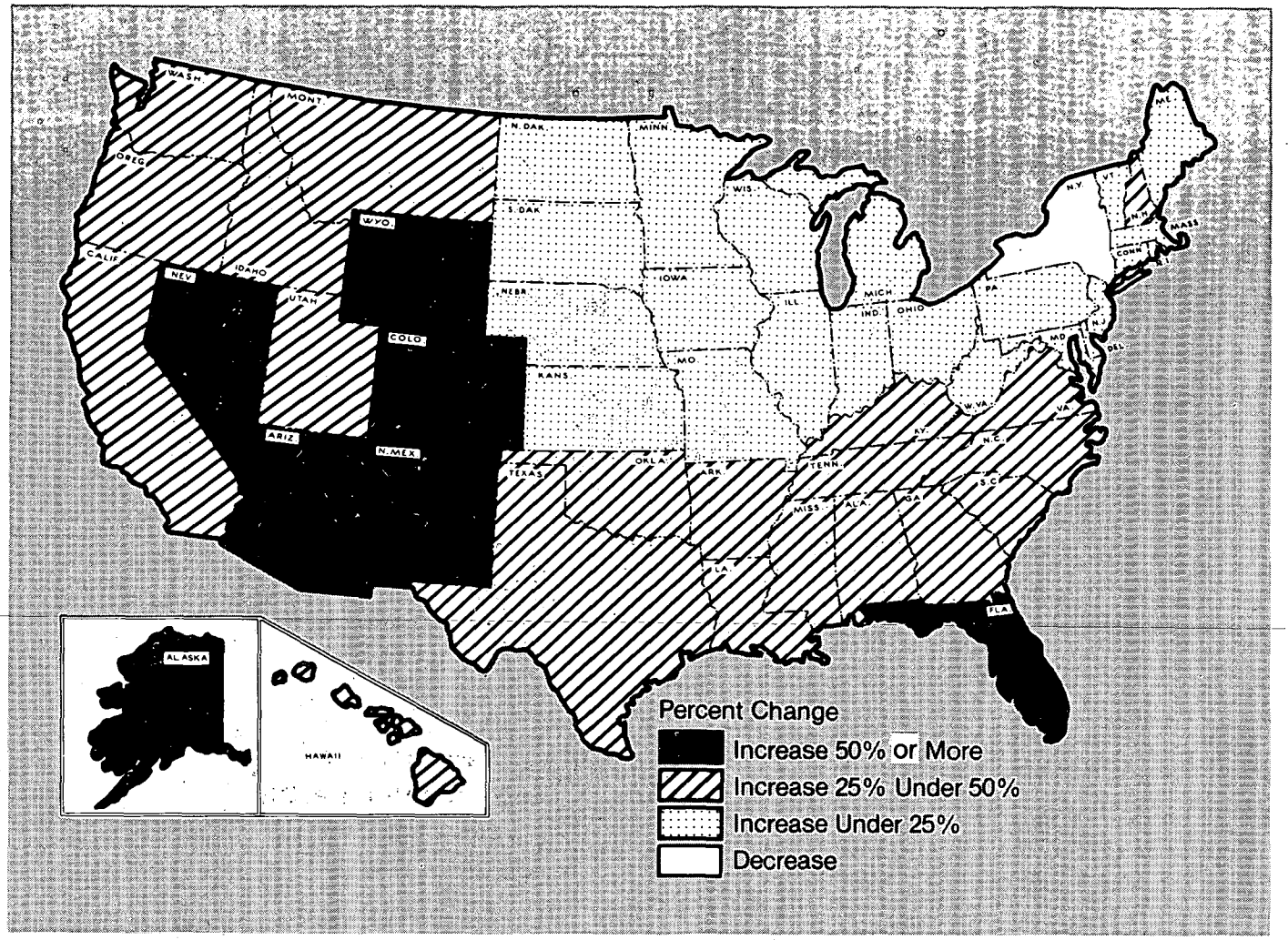
*Robert A. Wilson is Chief, Coordination and Publications Staff; H. Lock Oh is a member of that Staff. Special assistance was provided by Frances Strong.

Figure A
Percent Change in Number of Returns, 1979 over 1969



Conceptual Limitations

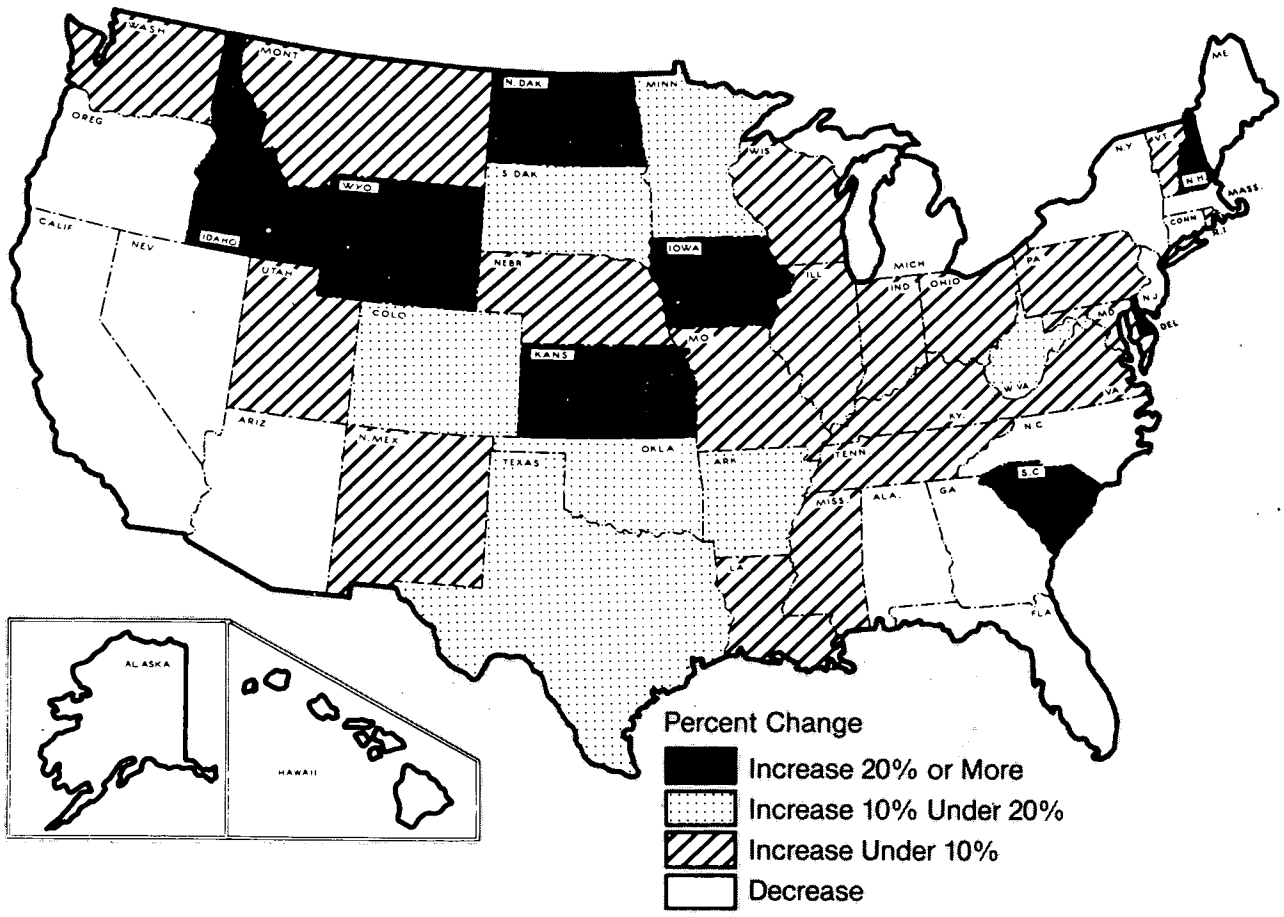
The ZIP Code area is a comparatively new geographic reporting unit overlapping political boundaries, such as those of counties, that normally serve as the basis for most local area statistics. There are 837 three-digit ZIP Code areas, each of which represents a postal "sectional center" or "zoned city". Sectional centers serve as "hub" cities (which include surrounding smaller towns and rural areas) in which mail is sorted for distribution to peripheral postal outlets which are, in turn, identified by the fourth and fifth digits of the ZIP Code. Zoned city boundaries generally coincide with those of the larger communities or cities.

Although its primary purpose is to meet the specific needs of the U.S. Postal Service, the ZIP Code area is not without economic significance. The three-digit areas, the next largest unit below the State, are set up to facilitate the movement of mail and this means that they tend to reflect transportation patterns and, thus, patterns of commerce. Therefore, as economic units, they often may be equated with marketing or commuting areas. In a sense, the three-digit area may be thought of as an alternative to the county as a reporting unit for economic analysis.

ZIP Code areas obviously have limitations when used for this purpose. In contrast to counties, only limited data are currently available by ZIP Code area [4]. Moreover, because their boundaries may change, what historical data there are by ZIP Code may be difficult to compare [5]. Also, ZIP Code boundaries, particularly at the three-digit level, while significant for measuring some trends, can obscure others. In the ranking of the largest areas above, for instance, prosperous Maryland suburbs of Washington, DC, do not even appear among the top ten, not because they are less prosperous, but because as of 1979 Maryland suburbs were included in the same Washington, DC, ZIP Code areas as Washington itself and the city of Washington is not as affluent as its suburbs in Maryland. (As a corollary, it was not possible to present state data for 1969 or 1979 for Maryland using only the ZIP Code unless the District of Columbia was treated as if it were part of Maryland).

Summarized below are the number of three-digit ZIP Code areas whose boundaries were changed between 1969 and 1979. About 18 percent of the areas were affected. While former boundaries can be generally recontructed by a regrouping of the underlying five-digit areas, no attempt was made to do so for this article.

Figure B
Percent Change in Median AGI in 1979 Dollars, 1979 over 1969



Total areas	837
Areas increased in size	56
Areas decreased in size	54
Other realigned areas	38
Areas unchanged	689

The definitions that precede Table 1 include a list of areas and their number as well as an indication of comparability, 1969 versus 1979, based on boundary changes.

Historical comparisons based on Statistics of Income (SOI) ZIP Code data are difficult to make. Because the data are based on tax returns, those at the lower end of the income scale are affected by changes in the income cutoffs that are part of the filing requirement. For 1969, the basic filing requirement was that the taxpayer have $600 or more in "gross income" ($1,200 in the case of older taxpayers); $600 was the equivalent of about $1,100 in 1979 dollars. However, by 1979, a new, more varied, filing requirement set forth income cutoffs that ranged from $1,000 to $7,400, depending on age, marital status and type of return. Therefore, fewer individuals with low incomes were required to file for 1979 than for 1969. Even so, it is interesting to note in the context of the ranking presented below for the ten lowest income areas that Table 1 shows sharp increases in the number of returns filed in almost every case, the combined result of increases in population, labor force, migration and also income. That income for most of these areas had increased in real terms is attested to by the median income which is restated for the statistics to adjust for the effects of inflation [2].

Figure E shows the changes in median income in constant (1979) dollars. Comparisons of columns 2 and 3 with column 1 show that there were increases in median real income evidenced for about two-thirds of the three-digit areas, ranging from a low of 173 or 62 percent for areas in the highest (1979) income tercile to a high of 210 or 75 percent for areas in the lowest income tercile. (The latter percentage reflects, of course, the lower income base used for the comparison in addition to the increase in real income).

Figure C

Highest Income Areas Based on Median AGI, 1979

1979 Ranking	ZIP Code Area	3-Digit Code	Median AGI 1979	Median AGI 1969 (expressed in 1979 dollars)
1	Northern Virginia area, Virginia	220-221	$17,934	$17,679
2	Summit area, New Jersey	079	17,883	17,568
3	*Shawnee Mission area, Kansas	662	17,625	18,025
4	Denver southern suburbs, Colorado	801	17,437	15,819
5	Rock Springs eastern area, Wyoming	829	17,389	11,800
6	Hicksville (city) area, New York	118	17,159	17,917
7	Seattle suburbs, Washington	980	16,926	17,650
8	Chicago South Suburban (western) area, Illinois	605	16,913	17,284
9	Peoria suburbs, Illinois	615	16,771	14,817
10	Flint suburbs, Michigan	484	16,731	15,510
11	Rawlins area, Wyoming	823	16,730	11,589
12	Royal Oak area, Michigan	480	16,610	17,550
13	Conroe area, Texas	773	16,535	10,974
14	Gary suburbs, Indiana	463	16,458	15,426
15	*Detroit suburbs, Michigan	481	16,360	17,360
16	Juneau area, Alaska	998	16,327	16,700
17	Newcastle area, Wyoming	827	16,051	12,085
18	*Long Island Terminal suburbs, New York	110	16,051	16,832
19	*Anchorage area, Alaska	995-996	15,984	17,045
20	Paterson suburbs, New Jersey	074	15,976	17,327

Lowest Income Areas Based on Median AGI, 1979

Ranking	Zip Code Area	3-Digit Code	Median AGI 1979	Median AGI 1969 (expressed in 1979 dollars)
1	Gallup (New Mexico) area, Arizona section	865	$6,574	$8,278
2	Somerset southern suburbs, Kentucky	426	7,658	5,982
3	Uvalde area, Texas	788	7,678	6,506
4	Las Vegas area, New Mexico	877	7,706	5,760
5	Socorro area, New Mexico	878	7,720	6,678
6	McAllen area, Texas	785	7,812	6,416
7	Mobridge area, South Dakota	576	7,843	7,549
8	Ellsworth area, Maine	046	8,030	9,137
9	Gallup area, New Mexico	873	8,108	7,120
10	Tucumcari area, New Mexico	884	8,181	6,052
11	Greenville area, Mississippi	387	8,231	7,737
12	Alamosa area, Colorado	811	8,388	7,608
13	Truth or Consequences area, New Mexico	879	8,393	5,555
14	Selma area, Alabama	367	8,411	8,285
15	Gainesville (Georgia) area, North Carolina section	289	8,461	7,824
16	Atlantic City (city) area, New Jersey	084	8,535	7,152
17	Swainsboro area, Georgia	304	8,538	8,243
18	Grenada area, Mississippi	389	8,627	7,903
19	El Paso suburbs, Texas	798	8,679	7,090
20	Kinston area, North Carolina	285	8,711	8,522

*Area expanded between 1969 and 1979.

Note: Excluded from the lowest income areas above are overseas military personnel with New York City and San Francisco (APO or FPO) ZIP Codes.

Figure D

Highest Growth Areas Based on Rate of Increase in Returns Filed, 1979

1979 Ranking	ZIP Code Area	3-Digit Code	Number of Returns	Percent Increase, 1979 over 1969
1	Conroe area, Texas	773	119,340	175.1
2	Newport News (city) area, Virginia	236	124,925	166.6
3	Fort Myers area, Florida	339	159,227	142.9
4	Kingman area, Arizona	864	20,681	133.5
5	Carson City (city) area, Nevada	897	16,529	132.4
6	Gallup (New Mexico) area, Arizona section	865	12,803	125.6
7	Rock Springs northern suburbs, Wyoming	830	5,169	122.8
8	Rock Springs eastern area, Wyoming	829	23,319	121.7
9	*Anchorage area, Alaska	995-996	125,036	120.2
10	Glendale area, Arizona	853	136,646	117.6
11	Denver northern suburbs, Colorado	800	176,847	115.8
12	Mesa area, Arizona	852	231,842	111.5
13	Show Low area, Arizona	859	13,128	110.5
14	Fairbanks area, Alaska	997	37,159	106.7
15	Savannah suburbs, Georgia	313	31,155	105.2
16	Denver southern suburbs, Colorado	801	98,196	105.1
17	Golden area, Colorado	804	59,654	104.1
18	Evansville suburbs, Indiana	476	42,627	103.1
19	Farmington area, New Mexico	874	30,265	100.4
20	**Las Vegas (city) area, Nevada	891	170,926	97.6

Highest Growth Areas Based on Rate of Increase in Median AGI, 1979

Ranking	ZIP Code Area	3-Digit Code	Median AGI	Percent Increased, 1979 over 1969
1	LaGrange area, Texas	789	$10,162	59.1
2	Bellaire area, Texas	774	15,598	57.0
3	Corbin eastern suburbs, Kentucky	408	12,654	53.4
4	Hazard western area, Kentucky	417	12,251	51.8
5	Woodward area, Oklahoma	738	14,294	51.7
6	Truth or Consequences area, New Mexico	879	8,393	51.1
7	Conroe area, Texas	773	16,535	50.7
8	Sheldon area, Iowa	512	13,366	49.7
9	Ashland southern suburbs, Kentucky	412	11,570	49.0
10	Rock Springs eastern area, Wyoming	829	17,389	47.4
11	Hazard eastern suburbs, Kentucky	418	11,557	46.4
12	Abilene suburbs, Texas	795	12,072	44.8
13	Victoria area, Texas	779	12,800	44.5
14	Rawlins area, Wyoming	823	16,730	44.4
15	Campton southern area, Kentucky	413	8,914	44.3
16	Bluefield western suburbs, West Virginia	248	14,910	41.6
17	Pikesville eastern area, Kentucky	415	13,604	41.4
18	Williston area, North Dakota	588	13,611	40.9
19	Price area, Utah	845	14,668	40.8
20	Campton northern suburbs, Kentucky	414	9,341	40.6

*Area with a net increase or decrease in size from 1969 to 1979.
**Area increased in size between 1969 and 1979.

Figure E.--**Changes in Median AGI, 1979 Over 1969**

Number of ZIP code areas by median income tercile, 1979	All ZIP code areas	Number of ZIP code areas by rate of change tercile		
		Largest increase	Medium increase	Lowest or no increase
	(1)	(2)	(3)	(4)
Total.....	837	279	279	279
Highest tercile...	279	82	91	106
Medium tercile....	279	99	76	104
Lowest tercile....	279	98	112	69

All of the SOI data are based on the tax-defined concept of income, i.e., AGI, and this means that certain kinds of income are excluded from the ZIP Code statistics either wholly or in part. The effect of these exclusions may be compounded by definitional differences based on tax law changes. For the majority of taxpayers, there may well be little or no difference between total economic income and AGI, but the two tend to pull apart, conceptually, as income increases. Thus, toward the upper end of the income scale, interest on state and local Government obligations and a portion of capital gains become factors; this income is excludable under the law. In addition, certain amounts are deductible in arriving at AGI and therefore are also excluded. Examples are trade and business expenses as well as certain employee expenses associated with a business or job, plus alimony paid, losses from sales of certain property, a part of dividend income, and contributions to self-employed retirement plans or (for 1979) to individual retirement arrangements. Moreover, for tax purposes, certain deductions have special meanings that differ from their normal accounting counterparts. Depreciation and depletion are but two examples of this. At the lower end of the income scale, the exclusion of social security, cash public assistance and in-kind transfer payments of various sorts may also understate income [6].

In a similar vein, the tax return itself is a unique "reporting unit". Just as the ZIP Code area is designed to meet postal needs, the IRS reporting unit is designed for tax administration purposes. It is therefore synonymous neither with the "individual" nor with the "family" and is actually a hybrid of the two. Joint returns which only begin to approach the concept of a family were not tabulated separately for this article [7].

Data Limitations

ZIP Code data on income have been tabulated only infrequently for the SOI program [8,9]. The most recent tabulations are available only for 1969 and 1979. Because the data sources and basic tabulations differed for these two years, it was necessary to make a variety of statistical adjustments to the data in order to facilitate comparisons and to show them in more detail. Those who wish to use these data for analytical purposes should do so with care, and should be aware of the nature of the adjustments made to the raw data.

The ZIP Code data in this article were based on several previously published sources. Also, special tabulations were produced of data not heretofore made generally available. In particular, the information for 1969 was obtained from complete counts taken from the Internal Revenue Service's Individual Master File (IMF) [9] as augmented by the statistical sample information separately prepared from the SOI program for the same year [10]. The 1979 Income Year information was derived primarily from a tabulation of a systematic 10-percent sample of the IMF data, supplemented by previously published 1979 information from the SOI sample for that year [11].

There are a number of data limitations that must be considered. First, because the adjusted 1969 data were imputed, they are subject to sampling error. They are also subject to interpolation error introduced by the process of altering the 1969 information so that the same constant (1979) dollar size classes could be used for both the 1969 and 1979 Income Years [2]. The 1979 data are subject to greater sampling error than that for 1969; interpolation issues also may be of some concern although their impact should be less than for 1969.

The 1979 ZIP Code Area data were obtained in a three-step process. First, tabulations were produced from a 10-percent systematic random sample of the IMF tax return records. For purposes of computing median AGI, these tabulations were by three-digit ZIP Code area and counted the number of returns in five AGI size classes (Under $1, $1 under $10,000, $10,000 under $20,000, $20,000 under $30,000, $30,000 under $50,000 and $50,000 or more).

Special ZIP Code tabulations by state were then adjusted to agree with already published state totals taken from the regular annual SOI series. This step was taken for the sake of consistency (even though the defined populations were not exactly the same). It had the additional advantage of improving the information for taxpayers in the higher income size classes, at the expense of slight increases in the sampling error for the counts of returns in the smaller size classes.

Once the 1979 adjusted tabulations were produced, median AGI was calculated using an osculatory interpolation method [12]. Medians devised in this way are generally better than those obtained in the more customary manner, from simple linear interpolation. Both linear and osculatory interpolation depend greatly, however, on the width of the size class in which the median falls. The wider the class interval, the greater the potential error may be. Moderate interpolation errors should therefore be expected here, given that the median class was about $10,000 wide.

The 1969 ZIP Code data were also obtained in a three-step process. The calculations made for 1969 started out in a manner similar to those for 1979. First, the published 1969 IMF data were ratio-adjusted to conform with the published totals and size distributions by state that were derived from the 1969 SOI sample. This change introduced some sampling error into the IMF numbers. This had the advantage, however, of improving comparability between 1969 and 1979 information; also, better interpolations of median income were possible because the state level SOI data had more detailed AGI size classes.

The second step in the 1969 calculations was considerably more complicated than for 1979, primarily because it was necessary to rely on the already-published size class distributions which were in 1969 dollars and which were quite limited in number. In particular, at the three-digit ZIP Code level, there were only five size classes available: Under $3,000, $3,000 under $5,000, $5,000 under $10,000, $10,000 under $15,000, and $15,000 or more.

Because of the nature of these 1979 size classes, there was very little information available about the extreme tails of the 1969 increase distributions. Therefore, it was decided to combine information available for 1979 with that for 1969 for the same ZIP Code area. Each of the open-ended classes for 1969 was split into two pieces using the corresponding information for 1979, after adjusting for constant dollars. This meant that differences between the 1969 distributions were minimized by the interpolation approach that was used.

In summary, all of the SOI ZIP Code area data for 1969 was utilized. The assumption was then made that what was unknown about the 1969 size distributions could be estimated from 1979 data. This assumption was judged to be reasonable for most ZIP Code areas. The chief exceptions would be for areas where major geographical realignments took place over the decade.

Osculatory interpolation was employed in calculating median AGI in the 1969 distributions in a manner similar to that employed for 1979. As mentioned above, the 1969 ZIP Code area data had been adjusted to the published state AGI distributions. These state distributions added many more classes than there were in the basic ZIP Code tabulations. Because the same interpolation methods were used for 1969 and 1979, it is likely, however, that the differences in the median for the two-years' distributions would not be affected as much as the levels estimated for each year are. More information on this issue will be provided in the paper now in preparation to be presented at the Annual American Statistical Association meetings later this year [13].

Information on sampling standard error has already been published in the 1969 and 1979 basic SOI reports. Because of the adjustment procedures employed for 1969, some error was introduced where there was none before (the initial 1969 data were based on a 100-percent sample). For 1979, however, the case is somewhat different because the data were based on a 10-percent sample which was adjusted to the 1979 state totals based on the SOI sample [11]. Figure F below presents approximated coefficients of variation (CV's) for frequency estimates for both years. 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 below, the corresponding CV's can be estimated by interpolation.

DEFINITIONS

For 1969 and 1979, the full ZIP Code consisted of five-digits. The first digit identifies one of ten postal national service areas, each consisting of from three to seven states. The second digit identifies a state, a portion of a large state, or two small states. The third digit identifies a portion of a state, known as a "sectional center" or "zoned city," while the fourth and fifth digits pinpoint an individual post office facility and the area it serves.

In Table 1, statistics are presented for each three-digit area, comprising sectional centers and zoned cities.

Sectional Centers

A sectional center consists of a hub-city and surrounding towns and rural areas. Mail is sorted in the hub-city post office for distribution to post offices in surrounding towns. Hub-cities, therefore, are chosen in such a way as to be the natural transportation centers for the sectional centers. The most distant post office is to be no more than two to three hours driving time away from the hub city.

Sectional centers are identified by the name of the hub-city. Thus, "077 Red Bank" designates an area consisting of Red Bank, New Jersey, and surrounding towns. Sometimes a sectional center is identified by more than one three-digit code. For instance, code "210" identifies towns around Baltimore, Maryland, beginning with letters A through L, while code "211" identifies towns in the Baltimore sectional center whose names begin with M through Z. Since neither 210 or 211 identifies one contiguous area, they have been combined in these tabulations.

There are also cases where more than one three-digit code applies to a sectional center and each three-digit code represents a contiguous area by itself. Thus, 301 represents towns to the north of Atlanta, Georgia; 302, towns to the south of Atlanta. These areas are shown separately in the statistics and designated as "301 Atlanta (North)" and "302 Atlanta (South)", respectively.

With the exception of Washington, DC, and its Maryland suburbs, sectional centers do not cross state boundaries. There are some cases where a city

Figure F.--Coefficients of Variation (Percent) For Estimated Numbers of Returns

Size of estimate	Returns for tax year 1969						Returns for tax year 1979					
	Total number of returns	Adjusted gross income in 1979 dollars					Total number of returns	Adjusted gross income in 1979 dollars				
		Under 10,000	10,000 to 20,000	20,000 to 30,000	30,000 to 50,000	50,000 or more		Under 10,000	10,000 to 20,000	20,000 to 30,000	30,000 to 50,000	50,000 or more
1,000..	13.51	13.51	13.51	7.78	7.78	3.92	16.27	16.27	12.33	10.80	10.80	8.03
5,000..	12.15	12.15	12.15	7.07	7.07	3.52	12.86	12.86	9.79	8.53	8.53	6.32
10,000..	11.19	11.19	11.19	6.53	6.53	3.24	12.03	12.03	9.16	7.98	7.98	5.91
25,000..	8.84	8.84	8.84	5.16	5.16	2.57	9.71	9.71	7.40	6.44	6.44	4.77
50,000..	6.95	6.95	6.95	4.05	4.05	2.03	7.75	7.75	5.90	5.14	5.14	3.80
75,000..	5.94	5.94	5.94	3.46	3.46	N/A	6.68	6.68	5.07	4.42	4.42	N/A
100,000..	5.28	5.28	5.28	3.07	3.07	N/A	5.97	5.97	4.54	3.96	3.96	N/A
200,000..	3.91	3.91	3.91	2.27	N/A	N/A	4.50	4.50	3.41	2.98	N/A	N/A
500,000..	2.57	2.57	N/A	N/A	N/A	N/A	3.04	3.04	N/A	N/A	N/A	N/A
1,000,000..	1.84	N/A	N/A	N/A	N/A	N/A	2.25	N/A	N/A	N/A	N/A	N/A

N/A - Not applicable.

in one state serves as the natural transportation center for a portion of another state. Thus, it is not unusual for a sectional center to have a hub-city which lies in a different state. However, whenever one hub-city serves two states, the sectional centers in each of the states are given separate numbers. Thus, Charlotte, North Carolina, serves as hub-city for sectional center 280-281 (entirely within North Carolina) and sectional center 297 (entirely within South Carolina). The latter sectional center is designated "297 Charlotte, North Carolina (South Carolina offices)" for the statistics, and is shown as part of South Carolina.

Zoned Cities

In addition to the sectional centers, some three-digit codes represent simply a city by itself. This is true of many of the largest cities in the country, which have been designated as "zoned cities", i.e., they have been divided up into individual mail delivery areas (zones), each served by its own post office facility.

It should be noted that the boundaries of the zoned cities, as identified by the U.S. Postal Service, are not always identical with the cities' political boundaries. As in the case of sectional centers, the boundaries of the zoned cities were chosen to reflect economic, not political realities. Thus, the zoned city of Baltimore includes those portions of Anne Arundel, Baltimore, and Howard counties which are economically integrated with the city).

Some zoned cities also serve as hub-cities for sectional centers. As a result, many sectional centers assume the shapes of rings surrounding these large cities. For instance, the three digit code 441 represents the zoned city of Cleveland, Ohio; the code 440 represents the surrounding towns and rural areas (i.e., the sectional center).

The zoned cities and sectional centers of Atlanta, Georgia; Pittsburgh, Pennsylvania; and Spokane, Washington present a further variation on this principle. There is one code (in the case of Spokane, it is 992) that represents the central city; a second code (990) represents the "metro" which is defined as the immediately surrounding area; and a third code (991) which represents the sectional center which is the area surrounding the metro.

New York City is a special case in that it is represented by a total of eight three-digit codes. The boroughs of Manhattan, Richmond, the Bronx, and Brooklyn are represented by ZIP Codes 100, 103, 104 and 112, respectively; ZIP Code areas 111, 113, 114, and 116 are in the borough of Queens.

In Table 1, wherever a three-digit code represents a city or a metro, it is so designated. Thus, the heading "152 Pittsburgh (Metro)*" applies to the close-in suburbs; and "150 Pittsburgh*" designates the surrounding sectional center. Whenever an asterisk is shown following the name of an area, it indicates that this is a "surrounding area;" the hub-city after which the area is named is not included.

Individual Income by Zip Code Area

Three-Digit Zip Code Area Titles and Numbers by State Per Region
(Postal National Service Area)

POSTAL NATIONAL SERVICE AREA 0

MASSACHUSETTS

010 - Springfield*4/
011 - Springfield (City)
012 - Pittsfield5/
013 - Greenfield
014 - Fitchburg
015 - Worcester
016 - Worcester (City)
017 - Framingham
018 - Woburn
019 - Lynn
020 - Boston
021 - 022 - Boston (City)
023 - Brockton
024 - Brockton (City)
025 - Buzzards Bay5/
026 - Hyannis4/
027 - Providence, R.I.
(Massachusetts Offices)*5/

RHODE ISLAND

028 - Providence*6/
029 - Providence (City)4/

NEW HAMPSHIRE

030 - Manchester*
031 - Manchester (City)
032 - Concord*
033 - Concord (City)
034 - Keene
035 - Littleton
036 - Bellows Fall, Vt.
(New Hampshire Offices)*
037 - White River Junction, Vt.
(New Hampshire Offices)*
038 - Portsmouth

MAINE

039 - Portsmouth, N.H.
(Maine Offices)*
040 - Portland*4/
041 - Portland (City)
042 - Auburn5/
043 - Augusta
044 - Bangor
045 - Bath
046 - Ellsworth
047 - Houlton
048 - Rockland
049 - Waterville

VERMONT

050 - White River Junction
051 - Bellows Falls
052 - Bennington
053 - Brattleboro
054 - Burlington
056 - Montpelier
057 - Rutland
058 - St. Johnsbury5/
059 - Littleton, N.H.
(Vermont Offices)*4/

CONNECTICUT

060 - Hartford*
061 - Hartford (City)
062 - Willimantic
063 - New London
064 - New Haven*
065 - New Haven (City)
066 - Bridgeport (City)
067 - Waterbury
068 - Stamford
069 - Stamford (City)

NEW JERSEY

070 - Newark*
071 - Newark (City)
072 - Elizabeth (City)
073 - Jersey City (City)
074 - Paterson*
075 - Paterson (City)
076 - Hackensack
077 - Red Bank
078 - Dover
079 - Summit
080 - Camden (North)*
081 - Camden (City)
082 - Camden (East)*
083 - Camden (West)*
084 - Atlantic City (City)
085 - Trenton*
086 - Trenton (City)
087 - Lakewood
088 - New Brunswick*
089 - New Brunswick (City)

POSTAL NATIONAL SERVICE AREA 1

NEW YORK

090-094 and 096-098 - APO
(New York City)
095 - FPO (New York City)
100 - Manhattan (City)1/
103 - Staten Island (City) 1/
104 - Bronx (City)1/
105 - Westchester Country
106 - White Plans (City)
107 - Yonkers (City)
108 - New Rochelle (City)
109 - Suffern
110 - Long Island Terminal*
111 - Long Island City (City)1/
112 - Brooklyn (City)1/
113 - Flushing (City)1/
114 - Jamaica (City)1/
115 - Mineola
116 - Far Rockaway (City)1/
117 - Hicksville*
118 - Hicksville (City)
119 - Riverhead
120-121 - Albany*5/
122 - Albany (City)
123 - Schenectady (City)4/
124 - Kingston5/
125 - Poughkeepsie*4/
126 - Poughkeepsie (City)
127 - Monticello
128 - Glens Falls
129 - Plattsburg
130-131 - Syracuse*6/
132 - Syracuse (City)
133-134 - Utica*6/
135 - Utica (City)
136 - Watertown
137-138 - Binghamton*6/
139 - Binghamton (City)
140-141 - Buffalo*6/
142 - Buffalo*
143 - Niagara Falls (City)
144-145 Rochester*6/
146 - Rochester (City)
147 - Jamestown
148 - Elmira*6/
149 - Elmira (City)

PENNSYLVANIA

150 - Pittsburgh*
151 - Pittsburgh (Metro)*5/
152 - Pittsburgh (City)4/
153 - Washington
154 - Uniontown
155 - Somerset
156 - Greensburg
157 - Indiana
158 - Du Bois
159 - Johnstown
160 - Butler
161 - New Castle
162 - Kittanning
163 - Oil City
164 - Erie*
165 - Erie (City)
166 - Altoona
167 - Bradford
168 - State College
169 - Wellsboro
170 - Harrisburg*
171 - Harrisburg (City)
172 - Chambersburg
173 - York*5/
174 - York (City)4/
175 - Lancaster*
176 - Lancaster (City)
177 - Williamsport
178 - Sunbury
179 - Pottsville
180 - Lehigh Valley4/
181 - Allentown (City)
182 - Hazleton
183 - East Stroudsburg
184 - Scranton*
185 - Scranton (City)
186 - Wilkes-Barre*5/
187 - Wilkes-Barre (City)6/
188 - Montrose
189 - Doylestown
190 - Philadelphia*
191 - Philadelphia (City)
193 - Paoli
194 - Norristown
195 - Reading*
196 - Reading (City)

DELAWARE

197 - Wilmington*
198 - Wilmington (City)
199 - Dover

POSTAL NATIONAL SERVICE AREA 2

MARYLAND2/

200 - Washington, D.C. (City)
202-205 - Federal Government3/
206 - Waldorf
207-208 - Prince Georges5/
209 - Silver Spring (City)4/
210-211 - Baltimore*6/
212 - Baltimore (City)
214 - Annapolis (City
215 - Cumberland
216 - Easton
217 - Frederick
218 - Salisbury
219 - Wilmington, Del.
(Maryland Offices)*

VIRGINIA

220-221 - Northern Virginia
222 - Arlington (City)
223 - Alexandria (City)
224-225 - Fredericksburg6/
226 - Winchester
227 - Culpeper
228 - Harrisonburg
229 - Charlottesville
230-231 - Richmond*6/
232 - Richmond (City)
233-234 - Norfolk*6/
235 - Norfolk (City)
236 - Newport News (City)
237 - Portsmouth (City)
238 - Petersburg
239 - Farmville
240-241 - Roanoke6/
242 - Bristol
243 - Pulaski
244 - Staunton
245 - Lynchburg4/
246 - Bluefield, W. Va,
(Virginia Offices)5/

WEST VIRGINIA

247 - Bluefield (East)
248 - Bluefield (West)*
249 - Lewisburg
250-251-252 Charleston*6/
253 - Charleston (City)4/
254 - Martinsburg
255 - Huntington (North)*
256 - Huntington (South)*
257 - Huntington (City)
258-259 - Beckley6/
260 - Wheeling
261 - Parkersburg4/
262 - Buckhannon
263-264 - Clarksburg6/
265 - Morgantown
266 - Sutton
267 - Cumberland, Md.
(West Virginia Offices)*
268 - Petersburg

NORTH CAROLINA

270 - Greensboro (West)*
271 - Winston-Salem (City)
272-273 - Greensboro (East)*
274 - Greensboro (City)
275 - Raleigh*
276 - Raleigh (City)
277 - Durham (City)
278 - Rocky Mount
279 - Elizabeth City
280-281 - Charlotte*6/
282 - Charlotte (City)
283 - Fayetteville
284 - Wilmington5/
285 - Kinston5/
286 - Hickory
287 - Asheville*4/
288 - Asheville (City)
289 - Gainesville, Ga
(North Carolina Offices)*

SOUTH CAROLINA

290-291 - Columbia6/
292 - Columbia (City)
293 - Spartanburg
294 - Charleston
295 - Florence
296 - Greenville
297 - Charlotte, N.C.
(South Carolina Offices)*
298 - Augusta, Ga.
(South Carolina Offices)*
299 - Savannah, Ga.
(South Carolina Offices)*

POSTAL NATIONAL SERVICE AREA 3

GEORGIA

300 - Atlanta (Metro)*
301 - Atlanta (North)*
302 - Atlanta (South)*
303 - Atlanta (City)
304 - Swainsboro
305 - Gainesville
306 - Athens
307 - Chattanooga, Tenn.
(Georgia Offices)*
308 - Augusta*
309 - Augusta (City)
310 - Macon*
312 - Macon (City)
313 - Savannah*
314 - Savannah (City)
315 - Waycross
316 - Valdosta
317 - Albany
318 - Columbus*
319 - Columbus (City)

FLORIDA

320 - Jacksonville*
322 - Jacksonville (City)
323 - Tallahassee
324 - Panama City
325 - Pensacola
326 - Gainesville
327 - Orlando*
328 - Orlando (City)
329 - Melbourne
330 - Miami*
331 - Miami (City)
333 - Fort Lauderdale (City)
334 - West Palm Beach
335 - Tampa*
336 - Tampa (City)
337 - St. Petersburg (City)
338 - Lakeland
339 - Fort Myers

ALABAMA

350-351 - Birmingham*6/
352 - Birmingham (City)5/
354 - Tuscaloosa
355 - Jasper
356 - Decatur
357 - Huntsville*5/
358 - Huntsville (City)4/
359 - Gadsden
360 - Montgomery*
361 - Montgomery (City)
362 - Anniston
363 - Dothan
364 - Evergreen
365 - Mobile*
366 - Mobile (City)
367 - Selma
368 - Opelika
369 - Meridian, Miss.
(Alabama Offices)*

TENNESSEE

370-371 - Nashville*6/
372 - Nashville (City)
373 - Chattanooga*5/
374 - Chattanooga (City)4/
376 - Johnson City
377-378 - Knoxville*6/
379 - Knoxville (City)
380 - Memphis*4/
381 - Memphis (City)5/
382 - McKenzie
383 - Jackson
384 - Columbia
385 - Cookeville4/

MISSISSIPPI

386 - Memphis, Tenn.
(Mississippi Offices)*6/
387 - Greenville5/
388 - Tupelo
389 - Grenada
390-391 - Jackson*6/
392 - Jackson (City)
393 - Meridian
394 - Laurel
395 - Gulfport
396 - McComb4/
397 - Columbus

POSTAL NATIONAL SERVICE AREA 4

KENTUCKY

400 - Louisville (East)*
401 - Louisville (West)*
402 - Louisville (City)
403 - Lexington (North)*6/
404 - Lexington (South)*6/
405 - Lexington (City)
406 - Frankfort4/
407 - Corbin (West)4/
408 - Corbin (East)*5/
409 - Corbin (Central)6/
410 - Cincinnati, Ohio
(Kentucky Offices)*
411 - Ashland (North)4/
412 - Ashland (South)*5/
413 - Campton (South)
414 - Campton (North)*
415 - Pikeville (East)
416 - Pikeville (West)*

417 - Hazard (West)4/
418 - Hazard (East)*5/
420 - Paducah
421 - Bowling Green (East)
422 - Bowling Green (West)*
423 - Owensboro
424 - Evansville, Ind. (Kentucky Offices)*
425 - Somerset (North)
426 - Somerset (South)*
427 - Elizabethtown

OHIO

430 - Columbus (North)*
431 - Columbus (South)*
432 - Columbus (City)
433 - Marion
434 - Toledo (East)*
435 - Toledo (West)*
436 - Toledo (City)
437 - Zanesville (South)
438 - Zanesville (North)*
439 - Steubenville
440 - Cleveland*
441 - Cleveland (City)
442 - Akron*
443 - Akron (City)
444 - Youngstown*
445 - Youngstown (City)
446 - Canton*
447 - Canton (City)
448 - Mansfield*5/
449 - Mansfield (City)4/
450 - Cincinnati (West)*
451 - Cincinnati (East)*4/
452 - Cincinnati (City)
453 - Dayton*5/
454 - Dayton (City)
455 - Springfield (City)
456 - Chillicothe
457 - Athens
458 - Lima

INDIANA

460 - Indianapolis (North)*
461 - Indianapolis (South)*
462 - Indianapolis (City)
463 - Gary*
464 - Gary (City)
465 - South Bend*
466 - South Bend (City)
467 - Fort Wayne*
468 - Fort Wayne (City)
469 - Kokomo
470 - Cincinnati, Ohio (Indiana Offices)*
471 - Louisville, Ky. (Indiana Offices)*
472 - Columbus
473 - Muncie
474 - Bloomington
475 - Washington
476 - Evansville*
477 - Evansville (City)
478 - Terre Haute
479 - Lafayette

MICHIGAN

480 - Royal Oak
481 - Detroit*4/
482 - Detroit (City)
484 - Flint*
485 - Flint (City)
486 - Saginaw (West)
487 - Saginaw (East)*
488 - Lansing*
489 - Lansing (City)
490 - Kalamazoo (East)
491 - Kalamazoo (West)*
492 - Jackson
493 - Grand Rapids (East)*
494 - Grand Rapids (West)*
495 - Grand Rapids (City)
496 - Traverse City
497 - Mackinaw City
498 - Iron Mountain (East)5/
499 - Iron Mountain (West)4/

POSTAL NATIONAL SERVICE AREA 5

IOWA

500-502 - Des Moines6/
503 - Des Moines (City)
504 - Mason City
505 - Fort Dodge
506 - Waterloo*
507 - Waterloo (City)
508 - Creston
510 - Sioux City*
511 - Sioux City (City)
512 - Sheldon
513 - Spencer
514 - Carroll
515 - Council Bluffs
516 - Shenandoah
520 - Dubuque
521 - Decorah
522-523 - Cedar Rapids*
524 - Cedar Rapids (City)
525 - Ottumwa
526 - Burlington
527 - Rock Island, Ill. (Iowa Offices)*
528 - Davenport (City)

WISCONSIN

530 - Milwaukee (North)*
531 - Milwaukee (South)*4/
532 - Milwaukee (City)5/
534 - Racine (City)
535 - Madison*
537 - Madison (City)
538 - Dubuque, Iowa (Wisconsin Offices)*
539 - Portage
540 - St. Paul, Minn. (Wisconsin Offices)*
541 - Green Bay (West)*
542 - Green Bay (East)*
543 - Green Bay (City)
544 - Wausau5/
545 - Rhinelander
546 - La Crosse
547 - Eau Claire
548 - Spooner
549 - Oshkosh4/

MINNESOTA

550 - St. Paul*
551 - St. Paul (City)
553 - Minneapolis*
554 - Minneapolis (City)
556 - Duluth (East)*
557 - Duluth (West)*5/
558 - Duluth (City)4/
559 - Rochester
560 - Mankato
561 - Windom
562 - Willmar5/
563 - St. Cloud
564 - Brainerd
565 - Detroit Lakes
566 - Bemidji
567 - Thief River Falls4/

SOUTH DAKOTA

570 - Sioux Falls*
571 - Sioux Falls (City)
572 - Watertown5/
573 - Mitchell
574 - Aberdeen4/
575 - Pierre
576 - Mobridge
577 - Rapid City

NORTH DAKOTA

580 - Fargo*
581 - Fargo (City)
582 - Grand Forks
583 - Devils Lake
584 - Jamestown5/
585 - Bismarck4/
586 - Dickinson
587 - Minot
588 - Williston

MONTANA

590 - Billings*4/
591 - Billings (City)
592 - Wolf Point
593 - Miles City
594 - Great Falls
595 - Havre
596 - Helena5/
597 - Butte
598 - Missoula
599 - Kalispell

POSTAL NATIONAL SERVICE AREA 6

ILLINOIS

600 - Chicago North Suburban (East)*5/
601 - Chicago North Suburban (West)*
602 - Evanston (City)
603 - Oak Park (City)
604 - Chicago South Suburban (East)*
605 - Chicago South Suburban (West)*
606 - Chicago (City)4/
609 - Kankakee
610 - Rockford*
611 - Rockford (City)
612 - Rock Island
613 - LaSalle
614 - Galesburg
615 - Peoria*
616 - Peoria (City)
617 - Bloomington
618 - Champaign (North)*
619 - Champaign (South)*
620 - East St. Louis (North)*
622 - East St. Louis (South)4/
623 - Quincy
624 - Effingham
625 - Springfield (East)*

626 - Springfield (West)*
627 - Springfield (City)
628 - Centralia5/
629 - Carbondale

MISSOURI

630 - St. Louis*
631 - St. Louis (City)
633 - St. Charles
634 - Hannibal
635 - Kirksville
636 - Flat River
637 - Cape Girardeau
638 - Sikeston
639 - Poplar Bluff
640 - Kansas City*
641 - Kansas City (City)
644 - St. Joseph*
645 - St. Joseph (City)
646 - Chillicothe
647 - Harrisonville
648 - Joplin
650 - Jefferson City*5/
651 - Jefferson City (City)4/
652 - Columbia
653 - Sedalia
654-655 - Rolla6/
656-657 - Springfield*6/
658 - Springfield (City)

KANSAS

660 - Kansas City*6/
661 - Kansas City (City)
662 - Shawnee Mission (City)
664-665 - Topeka*6/
666 - Topeka (City)
667 - Fort Scott
668 - Emporia6/
669 - Concordia4/
670-671 - Wichita*6/
672 - Wichita (City)
673 - Independence
674 - Salina
675 - Hutchinson4/
676 - Hays
677 - Colby
678 - Dodge City
679 - Liberal

NEBRASKA

680 - Omaha*
681 - Omaha (City)
683-684 - Lincoln*6/
685 - Lincoln (City)5/
686 - Columbus
687 - Norfolk
688 - Grand Island
689 - Hastings
690 - McCook
691 - North Platte
692 - Valentine
693 - Alliance

POSTAL NATIONAL SERVICE AREA 7

LOUISIANA

700 - New Orleans*
701 - New Orleans (City)
703 - Thibodaux
704 - Hammond
705 - Lafayette
706 - Lake Charles
707 - Baton Rouge*
708 - Baton Rouge (City)
710 - Shreveport*5/
711 - Shreveport (City)5/
712 - Monroe
713 - Alexandria (East)
714 - Alexandria (West)*4/

ARKANSAS

716 - Pine Bluff
717 - Camden
718 - Hope
719 - Hot Springs National Park5/
720-721 - Little Rock*6/
722 - Little Rock (City)
723 - West Memphis
724 - Jonesboro
725 - Batesville4/
726 - Harrison6/
727 - Fayetteville
728 - Russellville5/
729 - Fort Smith6/

OKLAHOMA

730 - Oklahoma City*
731 - Oklahoma City (City)
734 - Ardmore
735 - Lawton
736 - Clinton5/
737 - Enid
738 - Woodward4/
739 - Liberal, Kans. (Oklahoma Offices)*
740 - Tulsa*5/
741 - Tulsa (City)
743 - Vinita
744 - Muskogee
745 - McAlester4/
746 - Ponca City
747 - Durant
748 - Poteau

TEXAS

750 - Richardson5/
751 - Mesquite
752 - Dallas (City)4/
754 - Greenville5/
755 - Texarkana
756 - Longview4/
757 - Tyler
758 - Palestine
759 - Lufkin
760 - Fort Worth*4/
761 - Fort Worth (City)
762 - Denton
763 - Wichita Falls
764 - Stephenville
765 - Temple
766 - Waco*5/
767 - Waco (City)
768 - Brownwood
769 - San Angelo
770 - Houston (City)
773 - Conroe
774 - Bellaire
775 - Pasadena
776 - Beaumont*
777 - Beaumont (City)
778 - Bryan
779 - Victoria
780 - San Antonio (West)*
781 - San Antonio (East)*
782 - San Antonio (City)
783 - Corpus Christi*
784 - Corpus Christi (City)
785 - McAllen

TEXAS

786 - Austin*
787 - Austin (City)4/
788 - Uvalde
789 - La Grange5/
790 - Amarillo*
791 - Amarillo (City)
792 - Childress
793 - Lubbock*
794 - Lubbock (City)
795 - Abilene*5/
796 - Abilene (City)4/
797 - Midland
798 - El Paso*5/
799 - El Paso (City)4/

POSTAL NATIONAL SERVICE AREA 8

COLORADO

800 - Denver (North)*
801 - Denver (South)*
802 - Denver (City)
803 - Boulder
804 - Golden
805 - Longmont
806 - Brighton
807 - Fort Morgan
808 - Colorado Springs*
809 - Colorado Springs (City)
810 - Pueblo
811 - Alamosa
812 - Salida
813 - Durango
814 - Montrose
815 - Grand Junction4/
816 - Glenwood Springs5/

WYOMING

820 - Cheyenne
822 - Wheatland5/
823 - Rawlins
824 - Worland
825 - Riverton
826 - Casper4/
827 - Newcastle
828 - Sheridan
829 - Rock Springs (East)
830 - Rock Springs (North)*
831 - Rock Springs (West)*

IDAHO

832 - Pocatello
833 - Twin Falls
834 - Idaho Falls
835 - Lewiston
836 - Boise*
837 - Boise (City)
838 - Spokane, Washington (Idaho Offices)*

UTAH

840 - Salt Lake City*
841 - Salt Lake City (City)
843 - Ogden*

844 - Ogden (City)
845 - Price
846 - Provo (North)
847 - Provo (South)*

ARIZONA

850 - Phoenix (City)
852 - Mesa
853 - Glendale
855 - Globe
856 - Tucson*
857 - Tucson (City)
859 - Show Low
860 - Flagstaff
863 - Prescott
864 - Kingman
865 - Gallup, New Mexico (Arizona Offices)*

NEW MEXICO

870 - Albuquerque*
871 - Albuquerque (City)
873 - Gallup
874 - Farmington
875 - Santa Fe
877 - Las Vegas
878 - Socorro
879 - Truth or Consequences
880 - Las Cruces
881 - Clovis
882 - Roswell
883 - Carrizozo
834 - Tucumcari

NEVADA

890 - Las Vegas (City)5/
891 - Las Vegas (City)4/
893 - Ely
894 - Reno*
895 - Reno (City)
897 - Carson City (City)
898 - Elko

POSTAL NATIONAL SERVICE AREA 9

CALIFORNIA

900 - Los Angeles (City)
902 - Inglewood*
903 - Inglewood (City)
904 - Santa Monica (City)
905 - Torrance (City)
906 - Whittier
907 - Long Beach*
908 - Long Beach (City)
910 - Pasadena*
911 - Pasadena (City)
912 - Glendale (City)
913 - Van Nuys*
914 - Van Nuys (City)
915 - Burbank (City)
916 - North Hollywood (City)
917 - Alhambra*
918 - Alhambra (City)
920 - San Diego*
921 - San Diego (City)
922 - Indio
923 - San Bernardino*
924 - San Bernardino (City)
925 - Riverside (City)
926 - Santa Ana*
927 - Santa Ana (City)
928 - Anaheim (City)
930 - Ventura
931 - Santa Barbara (City)
932 - Bakersfield*5/

CALIFORNIA

933 - Bakersfield (City)4/
934 - San Luis Obispo
935 - Mojave
936 - Fresno*
937 - Fresno (City)
939 - Salinas
940 - San Francisco*5/
941 - San Francisco (City)
943 - Palo Alto (City)
944 - San Mateo (City)
945 - Oakland
946 - Oakland (City)
947 - Berkeley (City)
948 - Richmond (City)
949 - San Rafael4/
950 - San Jose*
951 - San Jose (City)
952 - Stockton (North)
953 - Stockton (South)*
954 - Santa Rosa
955 - Eureka
956 - Sacramento (West)*
957 - Sacramento (East)*
958 - Sacramento (City)
960 - Redding
961 - Reno, Nevada (California Offices)
962-965 - APO (San Francisco)
966 - APO (San Francisco)

HAWAII

967 - Honolulu*
968 - Honolulu (City)

OREGON

970 - Portland (East)5/
971 - Portland (West)*
972 - Portland (City)4/
973 - Salem
974 - Eugene
975 - Medford
976 - Klamath Falls
977 - Bend
978 - Pendleton
979 - Boise, Idaho (Oregon Offices)*

WASHINGTON

980 - Seattle*
981 - Seattle (City)
982 - Everett
983 - Tacoma*
984 - Tacoma (City)
985 - Olympia
986 - Portland, Oregon (Washington Offices)*
987 - APO and FPO (Seattle)
988 - Wenatchee
989 - Yakima
990 - Spokane (Metro)*
991 - Spokane*
992 - Spokane (City)
993 - Pasco
994 - Lewiston, Idaho (Washington Offices)*

ALASKA

995-996 - Anchorage6/
997 - Fairbanks
998 - Juneau
999 - Ketchikan

*Surrounding area only; does not include central city.
1/ Zoned cities 100, 103, 104, 111, 112, 113, 114 and 116, taken together comprise New York City.
2/ Includes District of Columbia.
3/ Individuals giving offices of the Federal Government as their address.
4/ Area increased in size from 1969 to 1979.
5/ Area reduced in size from 1969 to 1979.
6/ Area with either a net increase or a net decrease in size from 1969 to 1979.

NOTES AND REFERENCES

[1] For a brief review of geographic patterns of filing individual income tax returns, see Blacksin, Jack and Plowden, Ray, "Statistics of Income for Individuals: A Historical Perspective", 1981 Proceedings, American Statistical Association, Section on Statistical Uses of Administrative Records.

[2] Constant dollars were based on the personal consumption (PCE) implicit price deflator (1972=100) calculated by the Department of Commerce, Bureau of Economic Analysis. The deflator was available only on a national level; regional or state adjustment factors were not calculated. (Therefore, any evaluation of the varying effect of inflation on increases or decreases in median income by state, region or ZIP Code area must be based on the national deflation adjustment factor). See U.S. Department of Commerce, Bureau of Economic Analysis, National Income and Product Accounts of the United States, 1929-76, Statistical Tables, U.S. Government Printing Office, 1981, Table 7.1, page 219 and the Survey of Current Business, July 1982, Vol. 62, No. 7, Table 7.1, page 99. For discussions of the deflator, see the Survey of Current Business, March 1978, Vol. 57, No. 3, and March 1979, Vol. 58, No. 11.

[3] Population and migration estimates by county based on individual income tax returns are available from the Internal Revenue Service. The migration data show the number of taxpayers whose county of residence changed between 1980 and 1982. AGI of migrants and nonmigrants is also available by county. For additional information about purchasing the results of this study, write to the Director, Statistics of Income Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

Some of the other factors that should be taken into account in comparing 1969 with 1979 are the varying effects of inflation by geographic area which have an unknown impact on median income in constant dollars (see also footnote 2). Also, data for the states of California, New York and Washington include overseas military personnel because army and fleet post office addresses are located in these states. Data for Maryland also include overseas military and governmental personnel to an unknown extent.

[4] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Reports, Statistics of Income -- 1972 Small Area Data, Individual Income Tax Returns, Publication 1008, 1977, and Statistics of Income -- 1974, Small Area Data, Individual Income Tax Returns, Publication 1008, 1979. These reports present tax return data by county.

[5] Maps generally of three-digit ZIP Code areas by state may be found in the 1979 National ZIP Code and Post Office Directory, U.S. Postal Service, 1979. Maps are also presented annually in the various Bell System Yellow Pages directories.

[6] Income in kind, such as food produced for home consumption, is another factor that might be included as "economic" in contrast to "taxable" income. Such income is likely to have a more noticeable effect at the lower end of the income scale.

[7] In this context, see Irwin, Richard and Herriot, Roger, "An Initial Look at Preparing Local Estimates of Household Size from Inocme Tax Returns", 1982 Proceedings, American Statistical Association, Section on Applications of Administrative Records Data.

[8] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income -- 1966, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1969. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1966.

[9] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income -- 1969, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1972. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1969.

[10] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income -- 1969, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1971.

[11] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income 1979, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1982.

[12] See Oh, H. Lock, "Osculatory Interpolation with a Monotonocity Constraint", 1977 Proceedings, American Statistical Association, Section on Statistical Computing.

[13] For further details on the methods employed, see Wilson, Robert A., Oh, H. Lock and Alvey, Wendy, "Postal ZIP Code Area Statistics from Administrative Records" to be presented at the 1983 annual meetings of the American Statistical Association.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
UNITED STATES														
TOTAL	75844914	33987775	23308142	12388888	4669644	1490465	11920	92694302	40528425	25818406	15330535	8675455	2341481	12200
ALABAMA														
TOTAL	1054293	502959	374267	122922	41951	12194	10800	1372550	651443	384111	215676	98805	22515	10750
350	144385	66790	57607	15707	3629	652	10580	191064	83628	55972	36196	13493	1775	12170
352	159498	68842	54816	23150	8960	3730	11670	191873	85973	50240	30836	18603	6221	11780
354	41978	20991	14044	4829	1568	546	9680	57023	28224	15061	8612	4006	1120	10140
355	41308	22521	14940	2948	681	218	8890	52928	25203	16541	8022	2538	624	10640
356	83047	36848	31579	10723	3284	613	11140	106417	46990	29207	19740	9143	1337	12180
357	23925	12506	8283	2305	724	107	9170	33277	15005	10108	5704	2191	269	11550
358	48347	17203	13227	10045	6505	1367	15900	63185	28720	15323	9638	7982	1522	11640
359	63644	31734	23240	6618	1664	388	9720	80294	38490	23577	12542	4833	852	10600
360	52165	28815	17227	4362	1382	379	8690	72383	38943	19166	9812	3623	839	9370
361	53226	25042	17252	7130	2784	1018	10520	72170	34160	19500	10845	5871	1794	10750
362	47510	22837	18770	4460	1171	272	10130	58489	28878	18571	8078	2483	479	10150
363	51655	26366	18412	4860	1664	353	9440	69792	34882	20273	9664	4235	738	10010
364	30283	16753	10396	2228	652	254	8740	37649	20299	10976	4288	1587	499	9410
365	46849	22598	17539	5051	1344	317	10120	72342	32800	21032	12669	4939	902	11550
366	83084	38048	29840	10323	3629	1244	10810	105214	51052	28496	15323	8128	2215	10430
367	32492	18535	9983	2760	901	313	8280	40845	23756	9978	4651	1911	549	8410
368	45352	23461	15314	4910	1289	378	9300	60038	30506	17939	8050	2867	676	9890
369	5545	3069	1798	513	120	45	8660	7567	3934	2151	1006	372	104	9690
ALASKA														
TOTAL	90953	30950	23572	18787	13596	4048	16570	188339	67026	45992	27773	33827	13721	15480
995	56795	18718	14933	11756	8661	2727	17040	125036	43338	30419	18597	22908	9774	15980
997	17981	6416	4428	3604	2780	753	16530	37159	14797	8968	5054	6064	2276	14140
998	10351	3738	2493	2152	1535	433	16700	17884	5924	4500	2748	3418	1294	16330
999	5826	2078	1718	1275	620	135	15840	8260	2967	2105	1374	1437	377	15040
ARIZONA														
TOTAL	614078	269560	206999	91372	36376	9771	11700	1076686	505301	292335	165799	89293	23958	10960
850	217966	91570	73869	35345	13494	3688	11990	322881	148417	91645	50002	25714	7103	11260
852	109595	45795	34665	18604	7865	2666	12310	231842	105157	59214	36853	22900	7718	11760
853	62787	29398	21158	8185	3409	637	10450	136646	60511	39013	22437	12350	2335	11910
855	16261	6670	6677	2264	566	84	11910	23148	10888	5857	4566	1611	226	11160
856	30996	14324	10825	3902	1620	325	10630	49734	23868	13923	7767	3429	747	10550
857	119807	53945	40746	16180	7014	1922	10990	202007	97760	54077	29856	15794	4520	10460
859	6237	3095	2263	658	196	25	9790	13128	6322	3619	2044	1025	118	10550
860	22112	11012	7250	2736	992	122	9750	37568	20250	9529	4558	2908	323	9230
863	13787	6671	4709	1604	609	194	10080	26248	12990	7200	3830	1669	559	10140
864	8856	3808	3091	1417	469	71	11710	20681	10648	5476	2791	1550	216	9730
865	5674	3272	1746	477	142	37	8280	12803	8490	2782	1095	343	93	6570
ARKANSAS														
TOTAL	611567	353248	175001	59093	17890	6335	8300	801906	407290	233481	105614	42830	12691	9880
716	52547	29010	15391	5947	1785	414	8700	62351	30724	17032	9449	4322	824	10200
717	38361	20982	11471	4331	1185	392	8850	44237	22339	12454	6330	2437	677	9920
718	24678	14901	7451	1785	436	105	7870	31965	17078	9056	4245	1316	270	9400
719	35799	22181	9665	2771	916	266	7370	46883	25388	13746	5038	2170	541	9340
720	128963	71702	39091	13485	3770	915	8700	176607	83984	52780	27070	10614	2159	10710
722	65005	32160	18144	9651	3547	1503	9940	84460	39075	23085	12780	6988	2532	11200
723	57280	33997	15629	5414	1539	701	7890	69968	39015	18676	7666	3372	1239	8970
724	49387	30540	13739	3521	1004	583	7570	62291	32862	18909	6935	2373	1212	9580
725	18868	12778	4528	1117	338	107	6500	26873	15260	7899	2674	799	241	8870
726	23088	15582	5385	1447	476	198	6440	33310	19249	9740	2883	1041	397	8740
727	48348	28337	14094	4094	1290	533	8120	70467	35809	21434	8735	3284	1205	9880
728	21705	13852	5948	1401	358	146	7290	29430	15951	8805	3102	1187	385	9360
729	47538	27226	14465	4129	1246	472	8430	63064	30556	19865	8707	2927	1009	10410
CALIFORNIA 1/														
TOTAL	7841121	3192385	2405617	1399946	667973	175200	12810	10069500	4292255	2727372	1605527	1115953	328393	12660
900	790084	378989	261242	88573	42095	19185	10350	793738	404842	233123	83384	46306	26083	9860
902	392154	147349	124103	69689	35464	15549	14020	432249	175611	124288	63770	44862	23718	13260
903	47088	18142	16813	8266	3541	326	13130	48911	22487	16165	6890	3007	362	11000

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
CALIFORNIA - CONTINUED														
904	46659	20116	14749	6604	3554	1636	11800	48943	20356	15212	6434	4434	2507	12300
905	62891	20680	18527	15073	7445	1166	16730	69751	25057	18038	12987	11624	2045	14920
906	211002	74425	63350	49278	20593	3356	15960	253406	100755	69052	47479	30370	5750	13840
907	172076	63928	54656	35699	15535	2258	14560	219988	86885	59408	39539	29373	4783	14100
908	154432	65171	48720	26004	12113	2424	12330	157922	67297	46103	25522	15265	3735	12390
910	99796	36865	27654	19650	11690	3937	15240	107729	40607	28005	17919	15013	6185	14400
911	63924	27680	16929	8964	6450	3901	12080	65222	28370	16307	8346	6812	5387	12250
912	64932	25039	19887	11614	6428	1964	13780	69064	27082	19762	10459	8629	3132	13380
913	267987	93129	68406	60371	35430	10651	16890	374490	147092	85755	59823	60643	21177	14460
914	82673	32646	24581	14758	8277	2411	13590	91760	37724	26700	13409	10272	3655	12790
915	41120	15485	12765	8075	4074	721	14290	42518	16460	12386	7136	5408	1128	13700
916	67723	26679	21565	11228	6028	2223	13200	72062	30270	21808	10034	6829	3121	12480
917	381046	142112	121372	80398	32473	4691	14590	512421	201180	135989	99284	65312	10656	14090
918	28322	11081	9766	4937	2268	270	13080	28294	11284	9607	4502	2528	373	12660
920	256602	106250	78266	46867	20069	5150	12850	420387	185374	109556	69284	43184	12989	12100
921	246598	106615	74914	41651	19714	3704	12040	356707	165576	101089	51658	31187	7197	11020
922	82169	41301	25186	9934	4263	1485	9800	122710	60996	34585	14903	8673	3553	10070
923	142230	62008	46454	23359	9073	1336	11780	215559	94356	58000	39309	20330	3564	12370
924	50261	23153	16674	7172	2864	398	10950	56647	28417	15788	7799	3979	664	9970
925	64562	27113	20110	11437	5104	798	12570	86649	36489	23378	15801	9229	1752	13090
926	313458	111015	85746	69310	37386	10001	16240	498580	193438	123925	82289	75608	23320	14330
927	84649	33221	25317	16377	7700	2034	13930	152093	63799	38296	23589	20457	5952	13160
928	72219	27332	21670	15421	6699	1097	14780	102191	41099	29255	16891	12630	2316	13400
930	128834	51432	38182	26103	11105	2012	13870	178783	72923	47468	32799	21141	4452	13480
931	48280	21638	13428	7460	4276	1478	11530	72839	33615	19085	9505	7483	3151	11220
932	102398	50282	33197	12712	4820	1387	10090	136741	64873	39778	19775	9135	3180	10680
933	67453	29007	21625	11219	4543	1059	12040	89977	37648	24053	16731	9028	2517	13320
934	75202	33212	23087	12636	5210	1057	11780	111249	51375	29954	18188	9397	2335	11260
935	56017	21330	17512	11520	4946	709	14380	74573	29981	18915	15560	8607	1510	14410
936	66782	34619	21083	7465	2790	825	9440	100759	47918	28423	14232	7630	2556	10710
937	96490	43383	29931	15206	6224	1746	11390	125936	58304	33485	18778	11634	3735	11190
939	80637	36421	24427	12718	5519	1552	11360	115093	53321	31989	16785	9717	3281	11030
940	269421	88099	74956	60543	35564	10259	16910	328455	114403	89556	56992	50087	17417	15010
941	355783	152525	122582	48889	23659	8128	11730	353650	155703	113178	47058	26369	11342	11650
943	36556	14231	9329	6522	4547	1927	14650	40631	16269	10285	5326	5790	2961	13570
944	41984	13816	11578	9416	5713	1461	16890	53401	17835	13824	9303	9577	2862	15770
945	453793	150953	132160	109642	50977	10061	16750	621098	214558	156675	124706	102428	22731	15860
946	156893	66481	52639	23288	11048	3437	12030	152819	65763	47240	22082	12813	4921	12260
947	58530	27293	16399	8456	4857	1525	10940	61340	29450	16467	7062	6096	2265	10620
948	48343	16925	16627	10496	3967	328	14960	49195	20363	13489	9875	4975	493	13650
949	102031	35626	27113	21512	12956	4824	16410	138061	52126	34231	22596	20052	9056	14590
950	166931	66290	45314	33377	17347	4603	14370	253849	103230	63512	41811	34579	10717	13680
951	186354	65238	54917	43648	19891	2660	16120	284272	107476	72534	53754	43950	6558	14570
952	88667	38827	27427	15050	5958	1405	11910	110241	49295	30322	18098	9788	2738	11860
953	131705	60704	42042	19835	7582	1542	10990	194468	90018	54738	30817	15191	3704	11190
954	90393	41171	27963	14314	5675	1270	11230	134591	61267	36263	21917	11983	3161	11610
955	41322	17680	14312	6561	2311	458	11980	50891	24550	13474	8111	3860	896	10580
956	160150	63284	51517	30198	13070	2081	13480	262151	108556	66759	48840	32085	5911	13660
957	15420	7164	4652	2424	1001	179	10950	29605	15499	7498	3990	2155	463	9580
958	159166	63479	50142	28785	14553	2207	13300	203899	86692	58333	34172	20745	3957	12530
959	88059	42398	27789	11924	4924	1024	10370	126703	62509	35745	17232	8963	2254	10170
960	53266	22640	18557	8597	2854	618	12060	79909	36950	22275	13571	5644	1469	11350
961	11004	4868	3765	1699	597	75	11540	15292	7198	4360	2540	1033	161	10930
962	116600	73845	31943	7022	3159	631	7180	119038	89684	21884	4881	2054	535	7850
COLORADO														
TOTAL	812777	370814	247734	133837	47082	13310	10960	1261473	546484	344154	205555	130876	34404	12380
800	81957	30780	25860	18615	5747	955	14830	176847	63699	47909	37522	24075	3642	14950
801	47882	18269	12030	10631	5005	1947	15820	98196	34958	19392	17759	19107	6980	17440
802	284236	125069	86854	49070	17682	5561	12040	357135	154448	106420	53698	32521	10048	12060
803	29464	13233	6851	5677	2772	931	12590	47356	23373	10606	5483	5988	1906	10200
804	29222	12238	8706	5574	2003	701	13130	59654	23898	14779	10628	7813	2536	14210
805	47950	22285	14593	7926	2645	501	11230	93004	40309	24813	16470	9658	1754	12410
806	31905	15723	9959	4592	1356	275	10300	46496	20531	13966	7367	3892	740	12150
807	21009	11301	6649	2147	677	235	9190	25575	11683	7802	3819	1684	587	11280
808	15778	8988	4611	1603	457	119	8500	23208	13040	6237	2501	1146	284	8780
809	73515	34513	23231	11053	3804	914	10990	117902	56255	32950	17295	9195	2207	10610
810	63928	31870	22000	7667	2066	325	10140	75403	36413	20192	11731	6205	862	10510
811	12688	7824	3398	1028	344	94	7610	17217	10143	4410	1837	634	193	8390

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and by ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
COLORADO - CONTINUED														
812	13801	7489	4508	1361	372	71	9090	20707	10448	5909	2902	1225	223	9930
813	10877	6062	3230	1138	338	109	8800	16690	8729	4301	2313	1022	325	9580
814	12655	7059	4054	1129	350	63	8900	19393	9630	5485	2767	1288	223	10090
815	18906	9551	5847	2496	764	248	9960	33198	14150	9864	5843	2511	830	12200
816	17004	8560	5353	2130	700	261	10010	33492	14777	9119	5620	2912	1064	12050
CONNECTICUT														
TOTAL	1325997	464541	447759	264098	107632	41967	14300	1376436	552438	377598	240498	152149	53753	13730
060	234324	76339	77957	53779	20756	5493	16010	257347	99292	69873	49179	31628	7375	14290
061	157424	59680	53870	27421	12104	4349	13620	138993	60106	40390	21532	12656	4309	12190
062	43354	15740	16080	8267	2741	526	13940	47853	20682	13985	8580	3916	690	12630
063	88951	32088	33186	16810	5835	1032	13960	95807	39487	29463	16739	8738	1380	13030
064	275263	89614	90860	63090	25111	6588	16050	312468	118425	83243	61879	39627	9294	14600
065	125032	49695	44423	20999	7567	2348	12890	113844	51429	34393	17086	8509	2427	11480
066	85894	32257	32648	14499	5005	1485	13280	73189	32748	21402	11145	6288	1606	11620
067	120243	43452	43695	23737	7380	1979	14180	124701	53199	34893	23196	10833	2580	12860
068	144223	48094	38681	26457	16123	14868	16530	162523	58837	36290	23519	23667	20210	15600
069	51289	17582	16359	9039	5010	3299	15050	49711	18233	13666	7643	6287	3882	14520
DELAWARE														
TOTAL	207247	91002	57832	37700	15798	4915	11050	248170	101739	66916	46044	25814	7657	13300
197	53640	19589	16796	12215	4212	828	15270	72155	25833	19618	16044	8981	1679	15030
198	92585	39125	24423	16880	8597	3560	13500	95090	38291	23335	16783	11675	5006	13780
199	61022	32288	16613	8605	2989	527	9800	80925	37615	23963	13217	5158	972	10960
FLORIDA														
TOTAL	2458112	1192111	768803	321287	124130	51781	10430	3900884	1921088	1095576	525853	261725	96642	10180
320	109645	58063	34140	11905	4257	1280	9160	185988	96905	50707	24948	10558	2870	9660
322	186795	87529	62012	25758	8734	2762	10690	233500	110101	66113	36038	16690	4558	10760
323	56987	30390	15726	7065	2982	824	9060	89197	47755	22770	11320	5873	1479	9380
324	50000	27473	15984	4681	1514	348	8870	72248	39256	20436	8507	3369	680	9300
325	106759	50698	37191	13362	4511	997	10510	155747	77491	42829	23628	9862	1937	10060
326	72111	38948	21429	7621	3089	1024	8980	133716	74904	36117	14298	6414	1983	9010
327	120532	57671	36428	17100	6905	2428	10470	221723	110229	58919	31899	15641	5035	10070
328	93126	43052	30895	13242	4716	1221	10870	148749	75867	41888	20265	8686	2043	9840
329	75187	29659	22129	14987	6695	1717	13900	123763	58020	33693	18977	10568	2505	10950
330	211654	94808	69594	32341	10643	4268	11310	350046	167372	99902	49140	25284	8348	10570
331	409824	197326	122873	52809	23350	13466	10350	512477	244885	142890	65276	39401	20025	10580
333	124268	55022	37891	19315	8294	3746	11560	217971	102341	61191	30342	17147	6950	10820
334	170950	79507	51530	24175	10232	5506	10850	334365	154931	94090	46748	26067	12529	11030
335	257763	131288	80121	30187	11524	4643	9630	482581	236469	141890	63876	29578	10768	10230
336	137177	67161	45881	16654	5337	2144	10120	190435	96046	53783	25274	11458	3874	9930
337	115532	64166	32529	11983	4743	2111	8720	138678	75396	38564	15114	6802	2802	9340
338	94252	47422	32007	10064	3263	1496	9790	150473	75704	43216	20155	8129	3269	9950
339	65550	31928	20443	8038	3341	1800	10190	159227	77416	46578	20048	10198	4987	10330
GEORGIA														
TOTAL	1517080	704742	515805	196236	73939	26358	10780	2115568	1031976	570978	306297	165273	41044	10310
300	172789	57363	57229	38944	15420	3833	15880	289653	112603	76509	53011	40111	7419	14180
301	108727	48264	41225	14381	3925	932	11250	159338	70598	46610	28388	11661	2081	11950
302	126554	55843	45698	18566	5220	1227	11430	223127	93762	58749	42838	23922	3856	13190
303	310325	137317	98024	41358	21485	12141	11530	349331	176579	91620	37531	30023	13578	9910
304	39395	23294	11970	2806	1024	301	8240	54069	32020	13536	5900	2075	538	8540
305	71268	37374	25683	6042	1662	507	9410	99353	51560	29253	12937	4528	1075	9720
306	60221	31637	19360	6159	2383	682	9360	82099	44426	22253	10234	4152	1034	9350
307	68609	30252	27723	8171	1792	671	11210	90753	42135	30210	13591	3719	1098	10890
308	19233	10355	6665	1620	492	101	9150	32212	17317	8750	4308	1579	258	9400
309	50289	24319	16958	6036	2226	750	10310	71919	37386	19390	9510	4411	1222	9680
310	93292	46907	31829	10309	3662	585	9850	133176	69989	34182	19843	8078	1084	9560
312	49524	22787	16673	6789	2598	677	10980	59360	29641	14598	9190	4906	1025	10020
313	15182	7531	5660	1552	359	80	10010	31155	17754	8431	3560	1213	197	8990
314	61294	28106	21272	7983	2920	1013	11000	76993	37356	20674	11399	5939	1625	10400
315	59412	31253	20419	5408	1766	566	9310	78993	42344	20823	10120	4579	1127	9390
316	32261	18017	10355	2703	904	282	8800	45264	26127	12721	4229	1750	437	8850
317	107162	57910	34898	9767	3457	1130	9070	149631	82011	38634	18925	7930	2131	9200
318	16256	9182	4910	1528	493	143	8690	20842	11983	5325	2185	1111	238	8840
319	55287	27031	19254	6114	2151	737	10170	68300	36385	18710	8598	3586	1021	9510

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
HAWAII														
TOTAL	290251	133251	69533	51744	30251	5472	11610	412922	186436	108515	60079	46767	11125	11570
967	142562	65034	35090	26753	13989	1696	11650	226279	100338	58348	35645	27407	4541	12010
968	147689	68217	34443	24991	16262	3776	11170	186643	86098	50167	24434	19360	6584	11120
IDAHO														
TOTAL	247373	126778	79402	28725	9296	3172	9590	353402	157039	108243	56646	25505	5969	12120
832	37420	18955	12186	4634	1328	317	9700	50057	21134	15218	9376	3725	604	13320
833	36859	20779	11534	3087	945	514	8630	50297	23735	16272	6355	2918	1017	10820
834	30312	15488	9008	3900	1488	428	9560	41841	18940	12106	6759	3348	688	11940
835	20594	9520	7113	2873	877	211	10930	24938	10646	7551	4410	2008	323	13030
836	47076	26395	15027	4079	1204	371	8690	69702	32230	22718	9945	3990	819	11160
837	38450	17880	11741	5759	2156	914	10940	61564	25770	17624	10364	6069	1737	12970
838	36662	17761	12793	4393	1298	417	10280	55003	24584	16754	9437	3447	781	12320
ILLINOIS														
TOTAL	4513698	1783692	1387207	892986	349062	100751	13140	4901286	1928608	1350973	904462	573618	143625	13890
600	438356	149584	95140	103460	60431	29741	17880	573486	205500	131288	99740	94363	42595	15640
601	339574	113498	87975	89806	39752	8543	17340	450797	156715	113698	94342	72444	13598	15610
602	38974	14470	10216	7234	4472	2582	15190	36260	14117	9166	5279	5016	2682	14240
603	37116	13344	10260	7244	4356	1912	15440	34300	12735	9556	5361	4713	1935	14440
604	386165	127082	110238	102233	39738	6874	17030	497930	178487	124169	109827	74388	11059	15500
605	198578	67278	50087	48758	24180	8275	17280	262052	87791	63201	50589	46651	13820	16910
606	1542005	639121	520565	264550	95530	22239	12290	1338713	573280	422149	213888	106925	22471	12030
609	62803	26350	20668	11606	3259	920	12390	69088	28733	20333	12254	6385	1433	13060
610	98828	41354	31591	19426	5280	1177	12640	111887	44400	29925	23730	11724	2108	13910
611	89070	33751	26551	20416	6516	1836	15080	99022	39214	26481	20109	10658	2560	14100
612	90240	34690	30309	18101	5603	1537	13740	104828	37816	27846	22838	13378	2950	15520
613	67165	27992	23136	12152	3101	784	12370	71080	28744	20347	13817	6831	1341	13740
614	65214	28922	22862	9836	2872	722	11330	69619	28915	20917	12811	5748	1228	13330
615	65792	23658	22394	14622	4145	973	14820	82005	28152	21355	19010	11428	2060	16770
616	78787	30757	24668	15920	5584	1858	13880	86198	32513	23786	16188	10782	2929	14820
617	63824	27718	20295	11169	3571	1071	11860	75823	28677	21425	15159	8464	2098	14190
618	95618	41214	29499	17264	6076	1565	12120	108179	45922	30190	18446	11196	2425	12750
619	40016	18541	13012	6202	1775	486	10810	42915	18294	12441	7690	3661	829	12670
620	115988	46586	40557	21864	5936	1045	12870	122783	50633	33792	25248	11442	1668	13690
622	155904	66015	52516	27762	8089	1522	12140	169592	71737	47352	31306	16670	2527	13180
623	47386	23429	15914	5861	1636	546	9950	49260	21905	15087	8274	3084	910	11940
624	54623	28326	18044	6130	1558	565	9390	60604	26979	17774	10361	4243	1247	11900
625	76410	31428	25003	14621	4202	1156	12770	86093	33094	23685	17412	9782	2120	14660
626	58116	26620	19588	8712	2555	641	10930	64029	26129	18701	12496	5516	1187	13390
627	56322	24272	17180	10164	3741	965	12090	63772	27539	18124	10568	6160	1381	12460
628	78585	40594	26142	8806	2336	707	9430	88433	40174	25707	14658	6340	1554	11520
629	72239	37098	22797	9067	2768	509	9490	82538	40413	22478	13061	5676	910	10280
INDIANA														
TOTAL	1899073	794600	609209	359559	106687	29018	12620	2227638	922247	618659	423781	219519	43432	13440
460	98780	39037	32031	19401	6259	2052	13360	122605	47430	31455	23482	16465	3773	14720
461	101806	39707	33114	21835	6029	1121	13810	134125	50368	35703	28839	17021	2194	14700
462	300103	122976	89933	58535	22036	6623	12970	340959	147193	95506	57762	32618	7880	12450
463	190059	69996	58061	45605	13597	2800	15430	238542	84149	56881	57116	35233	5163	16460
464	83498	33092	26513	18158	5045	690	13740	78532	31636	19633	17457	8913	893	14450
465	115933	48792	36359	22283	6400	2099	12470	142714	58842	43584	26058	11319	2911	13130
466	63601	27138	19253	12216	3612	1382	12360	65907	29189	18583	11596	5011	1528	12170
467	89008	38534	29572	16324	3628	950	11840	104998	42236	31437	21417	8328	1580	13630
468	93320	37869	27522	19706	6154	2069	13600	114741	48017	31119	21305	11389	2911	13260
469	118680	49974	39383	21797	6069	1457	12210	133644	55342	38195	23887	13906	2314	13510
470	25886	12184	9347	3434	742	179	10460	30825	12741	10147	5608	1982	347	12980
471	72046	30986	25431	11951	2977	701	11660	88355	38152	26662	15971	6437	1133	12460
472	56523	24031	19890	9500	2530	572	11860	69746	29366	20344	12490	6513	1033	13330
473	128141	53158	45196	22259	6045	1483	12220	139580	59465	41684	25788	10629	2014	12800
474	62423	29529	19999	9366	2834	695	10420	74556	35235	20693	12502	5113	1013	10850
475	63389	30670	21702	8386	2012	619	10130	60315	27977	17544	9873	4027	894	11120
476	20989	8996	7280	3715	771	227	11800	42627	16700	11453	8790	4819	865	14220
477	64537	28540	21104	10724	3024	1145	11400	73861	32290	20811	12939	6093	1728	12480
478	64497	30414	20932	9866	2687	598	10470	71331	32498	19323	13100	5476	934	11730
479	85854	38977	26587	14498	4236	1556	11100	99675	43421	27902	17801	8227	2324	12460

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
IOWA														
TOTAL	1062733	505126	329993	164803	49649	13162	10700	1202827	510245	341857	214395	109860	26470	12970
500	162123	76302	50696	25179	8072	1874	10800	192696	80598	54827	34743	18549	3979	13120
503	97175	42951	27788	18523	6160	1753	12050	109769	46128	29989	19648	11070	2934	13090
504	47239	23765	15004	6109	1734	627	9790	50106	22347	14695	8438	3437	1189	11960
505	62303	30640	19984	8361	2427	891	10110	65601	27948	19176	10811	5803	1863	12770
506	63344	30412	20556	9017	2692	667	10460	71895	29219	20080	13631	7349	1616	14020
507	32474	13538	10672	6328	1541	395	12770	37903	14281	10302	7916	4481	923	14840
508	16309	9345	4910	1488	432	134	8340	16891	8498	4859	2473	803	258	9960
510	36948	19846	11431	3956	1265	450	9010	40155	17147	12276	6463	3209	1060	12590
511	33625	16303	10058	5258	1480	526	10340	35175	15922	9789	6199	2421	844	11780
512	15258	8290	4763	1528	477	200	8930	16879	6823	5690	2647	1234	485	13370
513	19593	10444	5931	2281	690	247	9060	21819	9773	6081	3876	1544	545	12250
514	21330	11422	6681	2226	737	264	9030	23054	10640	6792	3392	1666	564	11170
515	54430	26079	17949	7872	2029	501	10470	58743	26612	17308	9693	4198	932	11540
516	11700	6492	3558	1145	361	144	8720	12143	5936	3654	1647	648	258	10300
520	50077	24035	15383	8011	2122	526	10510	58905	25797	15831	10842	5284	1151	12490
521	22931	13751	6635	1852	560	133	7630	24729	12634	7444	3112	1252	287	9830
522	85956	40975	26257	13618	4136	970	10610	103594	44701	29156	18281	9432	2024	12500
524	44967	17780	13189	10066	3162	770	14380	52135	19644	14329	10394	6388	1380	14610
525	45021	23495	14619	5106	1342	459	9280	48236	23258	14152	7198	2746	882	10500
526	45790	20411	15077	7757	2116	429	11590	47923	19171	14656	9374	3968	754	13610
527	55254	22716	17295	11133	3381	729	13170	68219	24776	18331	14820	8643	1649	15250
528	38886	16134	11557	7989	2733	473	13210	46257	18392	12440	8797	5735	893	14240
KANSAS														
TOTAL	831773	399672	261376	120126	37260	13339	10540	993238	422595	280684	177017	88935	24007	12730
660	85970	40855	27245	13314	3636	920	10650	110497	46792	29320	21495	10885	2005	13070
661	66029	28882	22941	11239	2572	395	11720	69884	30122	21186	12499	5481	596	12500
662	71172	23438	15992	18023	9273	4446	18030	99002	33841	21312	18905	18031	6913	17620
664	57900	32465	17142	6156	1630	507	8660	72977	38121	20072	9766	4059	959	9660
666	55765	24614	17418	9989	2887	857	11810	63607	26915	16461	12366	6440	1425	13210
667	45126	24860	14404	4441	1062	359	8890	48730	24070	14694	6947	2394	625	10140
668	22264	12744	6599	2137	595	189	8460	25696	11650	7616	4539	1491	400	11470
669	15850	9620	4543	1208	361	118	7830	15029	7339	4656	2058	771	205	10270
670	81063	39182	27809	10705	2687	680	10370	98686	39508	28040	20309	9157	1672	13880
672	115677	49575	38292	19343	6202	2265	12080	146107	58102	44415	25906	13803	3881	13640
673	27262	14633	8911	2850	701	167	9110	29393	13807	8635	5119	1530	302	10850
674	52193	28154	16516	5571	1406	546	9040	57918	26179	17329	9681	3642	1087	11370
675	51702	26027	17434	6077	1573	591	9840	59032	24643	18506	10714	3995	1174	12740
676	25919	14789	7916	2304	617	293	8530	28371	12994	8305	4511	1890	671	11190
677	15936	9156	4640	1478	451	211	8390	17018	7813	5073	2475	1225	432	11110
678	33223	16745	10705	3912	1217	644	9830	40786	16850	11820	7594	3155	1367	13570
679	8722	3933	2869	1379	390	151	11380	10505	3849	3244	2133	986	293	14400
KENTUCKY														
TOTAL	1045151	504844	368972	119747	37878	13710	10470	1309862	613192	370798	209242	94296	22334	10930
400	33641	16988	12516	2752	897	488	9720	49107	21718	14270	7988	3802	1329	12030
401	27917	13078	11481	2586	653	119	10520	39893	19383	12901	5521	1867	221	10300
402	257997	103220	94726	40837	13836	5378	12600	288950	125874	81381	49654	25440	6601	12270
403	60766	31264	21364	5852	1799	487	9500	79910	39480	23393	11727	4477	833	10150
404	35166	19811	11380	2752	910	313	8660	42860	22466	12491	5359	2050	494	9640
405	63325	27423	20651	9640	3780	1831	11780	86065	40050	22465	13163	7816	2571	11050
406	13314	5670	4710	2018	716	200	11800	16957	7462	4934	2642	1628	291	11830
407	15399	9202	4807	961	299	130	8050	23607	12268	6534	3487	989	329	9700
408	11167	6548	3682	667	206	64	8230	13665	6044	3687	2629	1082	223	12650
409	15748	10342	4194	789	293	130	7050	19264	10363	5416	2456	758	271	9390
410	116509	51041	44090	15910	4437	1031	11390	138967	61958	40174	24932	10334	1569	11850
411	39011	17949	14689	4669	1296	408	10810	46656	20390	12666	8406	4380	814	12920
412	9814	5948	3045	588	190	43	7770	14628	6667	3505	2619	1623	214	11570
413	7284	5067	1800	285	85	47	6180	9091	5129	2182	815	761	204	8910
414	4709	3160	1252	224	53	20	6640	6043	3289	1735	772	196	51	9340
415	17187	8753	6590	1300	390	154	9620	22352	9197	6501	4554	1653	447	13600
416	9770	5478	3386	645	160	101	8730	11996	5442	3668	1923	691	272	11700
417	9522	5716	3022	548	188	48	8070	12330	5461	3511	2243	950	165	12250
418	7102	4291	2280	389	114	28	7900	9273	4191	3057	1248	680	97	11560
420	64359	31146	23830	6898	1851	634	10200	78849	35699	23458	12940	5569	1183	11640
421	41760	24003	13053	3173	1130	401	8460	57519	29837	15879	8140	2898	765	9710

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
KENTUCKY - CONTINUED														
422	34487	19157	11896	2442	733	259	8840	51566	29456	14065	5609	1955	481	8980
423	46847	21596	17230	5926	1549	546	10770	58289	24454	15583	11893	5224	1135	13080
424	39699	19485	14457	4206	1153	398	10030	50372	20963	14082	9642	4715	970	13080
425	14021	8855	3975	803	275	113	7400	19072	10867	5357	2066	589	193	8900
426	11909	8558	2786	384	115	66	5980	15631	10154	4057	934	350	136	7660
427	36721	21095	12080	2503	770	273	8490	46950	24930	13846	5880	1819	475	9530
LOUISIANA														
TOTAL	1094658	534041	347821	148272	47607	16917	10280	1526193	705577	405495	248800	132935	33386	11140
700	146128	56334	51241	28627	7926	2000	13520	230322	92850	60827	47287	24811	4547	13740
701	223938	117471	66062	24893	10199	5313	9460	242166	128574	63102	27818	15891	6781	9510
703	63198	28439	22640	9018	2422	679	11260	91933	36951	25536	18694	8929	1823	13540
704	50363	25946	15944	5879	1968	626	9670	84139	39925	21567	13437	7418	1792	10750
705	123188	66155	38553	12870	4102	1508	9210	184311	84259	49990	30729	15072	4261	11370
706	59127	26608	20643	8752	2540	584	11310	82840	33775	21570	17124	8872	1499	13600
707	49217	23008	16263	7764	1810	372	10890	82371	34265	21716	17180	8062	1148	13200
708	84653	36269	24242	15993	6217	1932	12590	126046	56065	29707	20171	16363	3740	11910
710	53580	26972	18338	6353	1446	471	9950	55347	26922	16326	7819	3503	777	10330
711	70420	33046	21437	10742	3672	1523	10860	111579	51195	30643	17457	9252	3032	11190
712	77718	41036	23735	9207	2808	932	9390	105342	52591	27777	14729	8257	1988	10020
713	54852	30822	16402	5250	1636	742	8820	71898	36807	20391	9413	3866	1421	9820
714	38276	21935	12321	2924	861	235	8760	57899	31398	16343	6942	2639	577	9360
MAINE														
TOTAL	370888	173081	141810	40291	11591	4115	10700	456794	234604	137986	58514	19809	5881	9790
039	11688	4759	4650	1656	460	163	12090	15992	6829	5407	2661	832	263	12250
040	70888	30900	28093	8896	2329	670	11350	94548	44732	30266	13781	4655	1114	10780
041	44094	20118	15306	5752	1879	1039	10970	47714	24874	13158	5807	2659	1216	9640
042	53540	25176	21146	5440	1262	516	10520	63180	32584	19596	7887	2337	776	9760
043	22791	10090	8621	2944	846	290	11240	28474	14073	8726	3940	1336	399	10150
044	49812	22840	19719	5287	1563	403	10800	61703	31649	17897	8608	2900	649	9780
045	13419	6279	4920	1494	546	180	10630	16599	8039	5311	2317	701	231	10430
046	20592	11082	7194	1559	563	194	9140	26137	15572	6722	2574	967	302	8030
047	28654	14423	11197	2217	659	158	9830	35069	19390	11002	3349	1098	230	9170
048	11425	5912	4053	984	376	100	9530	13839	7746	3858	1465	623	147	9010
049	43985	21502	16911	4062	1108	402	10120	53539	29116	16043	6125	1701	554	9270
MARYLAND 2/														
TOTAL	1929210	811843	597348	307648	164467	47904	12420	2137318	883448	587820	341602	253859	70589	13180
200	494105	221250	155028	60616	39510	17701	11310	461200	197614	137812	57373	46692	21709	12180
202 3/	1927	984	644	169	110	20	9550	11878	4825	3487	1964	1344	258	12390
206	42875	18435	14021	6914	3111	394	12080	63948	25849	15730	12463	8843	1063	13810
207	258698	89098	69780	54526	35286	10008	16520	346264	126930	87584	56199	58981	16570	14840
209	90913	31917	21164	17630	15748	4454	16990	97230	35438	24460	15278	16787	5267	14880
210	196702	67796	58453	43440	22038	4975	16120	293788	102342	73355	59534	48029	10528	15970
212	592188	262681	197050	89672	35371	7414	11500	564014	256286	162630	89069	46397	9632	11450
214	22279	9847	5993	3579	2149	711	12140	29591	13220	7107	4408	3630	1226	12190
215	37992	17062	14081	5076	1534	239	11180	37143	17303	10983	6205	2298	354	11160
216	44486	24515	12919	4589	1949	514	8710	52071	27070	13963	6885	3259	894	9660
217	87253	37125	29832	14344	5120	832	12080	110648	43050	30912	22077	12710	1899	14390
218	41041	22946	11384	4523	1744	444	8500	48027	25052	13055	6203	2960	757	9640
219	18751	8187	6999	2570	797	198	11520	21516	8469	6742	3944	1929	432	13740
MASSACHUSETTS														
TOTAL	2333244	993102	744144	403509	139970	52519	12430	2514614	1109856	720331	411085	211954	61388	11900
010	161989	65372	54693	30999	8740	2185	13140	176773	76103	53113	31962	13018	2577	12470
011	68302	30589	21804	10868	3640	1401	11530	68063	32285	20259	9921	4238	1360	10690
012	59870	25392	19893	10335	3323	927	12320	60950	27911	17693	9910	4437	999	11330
013	28856	12634	9972	4603	1340	307	11760	30106	13645	9752	4856	1544	309	11250
014	67005	29325	22461	11321	3139	759	11850	75478	33583	22503	13396	5017	979	11780
015	102395	40781	33614	20703	5853	1444	13590	121468	50836	35452	22538	10663	1979	12880
016	75556	35284	24279	11511	3286	1196	10900	70037	34077	21024	9916	3687	1133	10360
017	116703	42195	31017	25747	12243	5501	16220	143715	54565	36180	25205	20468	7297	14370
018	219483	88445	69830	43188	14399	3621	13430	260405	111247	70670	47126	26312	5050	12590
019	180033	75940	55895	32299	11627	4272	12640	195408	85653	53110	33124	18226	5295	12110
020	120276	44770	33361	26778	11395	3972	15680	148974	59758	36324	27285	20133	5474	13930

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
MASSACHUSETTS - CONTINUED														
021	787044	349904	252558	117454	44564	22564	11580	749190	341907	222826	106083	55475	22899	11210
023	79393	30486	25890	17059	4972	986	14270	104697	43637	27918	21334	10261	1547	13370
024	35126	15105	11682	6316	1652	371	12130	38787	18660	11264	6228	2233	402	10520
025	24835	11608	8065	3386	1277	499	10860	35205	17168	9652	5341	2272	772	10330
026	32046	15569	9391	4385	1878	823	10360	47982	23208	14198	6384	3019	1173	10420
027	174332	79703	59739	26557	6642	1691	11080	187376	85613	58393	30476	10751	2143	11340
MICHIGAN														
TOTAL	3255170	1229227	1010378	661568	289292	64705	14400	3764658	1465677	983885	723737	490005	101354	14330
480	586656	191189	151387	141509	78487	24084	17550	784619	275808	176952	152396	139709	39754	16610
481	461793	149794	126584	117742	57160	10513	17360	600225	209675	142048	126093	104938	17471	16360
482	713936	290134	237366	124794	52043	9599	12800	557068	237149	165874	92967	52014	9064	12690
484	103715	36607	32993	22998	9452	1665	15510	147613	52460	33650	32560	25145	3798	16730
485	105948	37109	37134	21159	8798	1748	14670	104123	38347	27026	22135	14074	2541	15280
486	123775	47808	38969	25512	9430	2056	14270	150584	59410	37605	31455	18512	3602	14530
487	73137	29905	25320	12886	4411	615	12700	88867	36970	23733	17520	9482	1162	13570
488	139952	55035	44812	27115	11039	1951	13740	182377	70428	48901	36428	22946	3674	14320
489	64066	24402	19790	13173	5889	812	14450	74669	29588	21652	13980	8346	1103	13870
490	231208	91479	74512	45007	16859	3351	13640	272837	112102	77240	50719	27722	5054	13340
491	38298	14955	12215	8106	2544	478	14210	45235	18574	12585	9292	4077	707	13590
492	108045	41814	36013	21354	7495	1369	13840	125061	49359	34357	25502	13608	2235	14070
493	48749	19513	17510	8733	2531	462	12920	68414	27830	19304	13976	6303	1001	13580
494	128952	50626	46170	23454	6972	1730	13230	160324	64229	47143	31707	14140	3105	13640
495	124450	50720	39370	23306	8556	2498	13190	149651	62629	42214	26901	14109	3798	12820
496	52997	25271	18002	6914	2229	581	10440	73736	34856	21770	11102	4856	1152	10760
497	57862	28198	19541	7278	2320	525	10140	74596	36656	21691	11005	4324	920	10230
498	60185	28053	21762	7707	2168	495	10710	72864	33032	20839	13530	4493	970	11590
499	31446	16615	10928	2821	909	173	9110	31795	16575	9301	4469	1207	243	9680
MINNESOTA														
TOTAL	1419059	667147	421103	231642	78661	20506	10860	1728264	748672	473148	297395	167961	41088	12390
550	108274	45846	33525	21844	6001	1058	13020	150316	59482	39111	32150	16886	2687	14100
551	206776	85322	60867	41752	15127	3708	13570	249820	101076	67770	44161	29930	6883	13420
553	132936	57328	36838	25621	10202	2947	12910	203979	75734	52789	40393	27348	7715	14740
554	378064	157859	106635	76935	28517	8118	13570	434067	181932	117781	72516	48654	13184	12680
556	6047	2704	2387	721	183	52	11290	6990	2818	1705	1684	617	166	14440
557	57995	25826	22164	7822	1910	273	11400	71114	27765	18850	17663	6003	833	14600
558	44906	20869	14827	6742	1985	483	11000	47314	21176	13202	8199	3845	892	11980
559	92153	45681	27094	13976	4233	1169	10050	108323	49105	29067	18101	9588	2462	11690
560	90362	48539	28092	10134	2838	759	9030	103080	48230	29999	16198	6901	1752	10980
561	42177	24929	12636	3363	1054	195	8020	45157	21864	13817	6149	2831	496	10410
562	57915	34393	16759	4832	1452	479	7860	64554	31408	19755	8716	3532	1143	10370
563	67557	38414	20727	6176	1789	451	8440	82838	42891	24544	10531	3890	982	9730
564	32733	19633	9513	2686	733	168	7670	39802	21729	11296	4677	1716	384	9240
565	51733	30338	14752	4862	1397	384	7960	60756	31871	16775	8057	3192	861	9600
566	22761	13532	6540	2001	577	111	7610	29363	16036	7813	3930	1321	263	9160
567	26670	15934	7747	2175	663	151	7720	30791	15555	8874	4270	1707	385	9920
MISSISSIPPI														
TOTAL	595572	333499	177796	59949	16857	7471	8730	838608	442491	225975	109197	48008	12937	9540
386	55212	32659	15444	5140	1394	575	8060	82067	45104	21570	10314	4014	1065	9150
387	36585	21950	9403	3504	1093	635	7740	48511	29162	10952	5167	2344	886	8230
388	55478	32507	17364	4237	960	410	8390	75456	39117	23208	9151	3160	820	9720
389	29672	17976	8243	2355	658	440	7900	38872	22858	9708	4160	1483	663	8630
390	94644	55308	26767	9029	2595	945	8220	140880	75812	34993	18306	9693	2076	9300
392	67152	31856	19890	10249	3324	1833	10590	93342	45457	23763	13688	7770	2664	10350
393	48317	27918	14902	4033	977	487	8450	65503	35524	18526	7807	2783	863	9330
394	67679	37966	21206	6229	1549	729	8700	93090	48009	26037	12765	4867	1412	9740
395	76325	37637	25610	9488	2786	804	10040	110395	52094	33175	16440	7336	1350	10790
396	28988	17388	8471	2377	563	189	8020	38860	21572	9960	4977	1961	390	9060
397	35520	20334	10496	3308	958	424	8490	51632	27782	14083	6422	2597	748	9370
MISSOURI														
TOTAL	1710229	803536	486900	305407	85508	28878	10990	1970530	885756	543870	332980	167124	40800	11750
630	147519	48009	41689	42491	12148	3182	17110	223320	81020	55644	50284	30453	5919	15680
631	519194	227438	142411	102857	32221	14267	12020	499717	222294	135117	80571	45858	15877	11910

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
MISSOURI - CONTINUED														
633	55240	21897	17083	12728	3027	505	13940	83317	30729	22733	19393	9320	1142	14940
634	25096	14412	7261	2670	586	167	8240	27461	13247	8073	4457	1367	317	10480
635	21490	13654	5363	1852	461	160	7150	22619	11875	6595	2644	1198	307	9620
636	28894	14746	9605	3719	668	156	9430	34000	16128	10603	5574	1427	268	10720
637	31025	16629	9125	4063	897	311	8930	38480	18165	11448	6310	1992	565	10840
638	38488	22950	10519	3610	910	499	7900	45891	24343	12422	5700	2416	1010	9500
639	19282	12192	5027	1599	362	102	7140	23604	13531	6822	2341	742	168	8860
640	115211	44698	36120	26722	6479	1192	14210	157673	58649	41285	36212	19016	2511	14940
641	229640	100360	65697	46192	13819	3572	11950	240799	106229	66518	40042	23419	4591	12000
644	34029	19565	9776	3552	857	279	8190	36751	17607	10864	5575	2160	545	10580
645	30989	14761	9481	5244	1176	327	10330	32031	14642	9395	5695	1873	426	11300
646	31433	19003	8554	2919	616	341	7600	32855	17011	9423	4103	1664	654	9720
647	32828	18909	9173	3553	961	232	8180	38228	19079	11084	5331	2298	436	10020
648	43855	23687	13461	5100	1115	492	8890	52219	26724	15723	6959	2060	753	9820
650	30208	17569	8520	3264	675	180	8120	38058	18827	11448	5573	1833	377	10130
651	15672	7096	4158	3175	999	244	11420	20549	8433	5568	3999	2132	417	13380
652	60425	31155	16720	9132	2624	794	9260	73694	34901	20353	11563	5549	1328	10780
653	30911	17748	8856	3276	759	272	8260	33436	17833	8903	4493	1732	475	9450
654	44921	26184	12964	4375	1085	313	8120	55684	31282	16386	5908	1682	426	9060
656	74599	46654	20431	5811	1244	459	7330	99568	55237	29222	10993	3166	950	9180
658	49280	24220	14906	7503	1819	832	9890	60576	27970	18241	9260	3767	1338	11140
NEBRASKA														
TOTAL	569705	268566	195961	73440	23526	8212	10810	662771	299051	189179	109248	51632	13661	11600
680	49231	21659	17545	7356	2123	548	11400	62063	26608	17482	11267	5663	1043	12620
681	160909	66901	53886	27702	9206	3214	12390	188761	80720	51754	33677	17905	4705	12600
683	61214	30788	22283	5851	1729	563	9690	64594	29516	19809	9913	4324	1032	11300
685	60650	26247	20054	9959	3418	972	11790	79818	35787	21752	14218	6567	1494	11810
686	29766	15390	10468	2732	783	393	9370	31945	14558	9613	5306	1757	711	11280
687	47962	27611	15310	3554	1108	379	8340	54487	27582	15694	7428	2993	790	9910
688	52109	25643	18496	5566	1646	758	9950	59935	28445	17476	8897	3806	1311	10740
689	32782	16285	11643	3322	1124	408	9830	33924	15477	10425	4932	2428	662	11260
690	12102	6325	4235	1048	340	154	9250	13138	6082	4114	1774	878	290	11090
691	32066	15705	11521	3401	1023	416	10000	38187	17228	10720	6384	2973	882	11860
692	3984	2283	1249	283	104	65	8410	4254	2248	1179	432	275	120	9550
693	26930	13729	9271	2666	922	342	9520	31665	14800	9161	5020	2063	621	11040
MONTANA														
TOTAL	252647	119864	91878	28509	9360	3036	10470	332263	160125	92363	52316	21687	5772	10530
590	21365	11758	7258	1697	499	153	9160	27174	13906	8150	3535	1265	318	9820
591	28883	12494	10372	4035	1395	587	11940	42651	18551	11552	7340	3912	1296	12280
592	16675	8705	5759	1525	533	153	9730	18997	9364	5468	2833	1065	267	10200
593	14391	7135	5072	1532	546	106	10320	18319	8623	5006	3197	1277	216	10920
594	48247	22715	17520	5409	1804	799	10920	57053	28186	15982	8219	3404	1262	10160
595	11529	5735	3901	1258	466	169	10290	14311	7421	3702	2018	893	277	9670
596	15714	7234	5266	2232	809	173	11300	22822	10254	6438	3754	2027	349	11580
597	39934	18624	15381	4265	1344	320	10980	48310	23975	12287	8259	3162	627	10110
598	35488	16870	12909	4043	1276	390	10800	53231	26749	14748	7932	3022	780	9960
599	20421	8594	8440	2513	688	186	11960	29395	13096	9030	5229	1660	380	11780
NEVADA														
TOTAL	199669	81521	64184	33879	15671	4414	14130	369073	164538	105762	56299	33046	9428	11680
890	24841	10371	8581	4298	1378	213	12310	40686	18603	11703	7047	2892	441	11320
891	86495	33966	27054	15440	7919	2116	13600	170926	76758	49004	25504	15321	4339	11480
893	4148	1724	1620	581	169	54	12050	4099	2049	1221	519	242	68	10000
894	31585	13162	10880	5020	1974	549	12280	61194	26416	18373	9871	5128	1406	12380
895	39093	16517	11741	6281	3282	1272	12320	66397	29455	18542	9123	6687	2590	11690
897	7113	2787	2250	1321	620	135	13940	16529	7060	4430	2647	1979	413	12890
898	6394	2994	2058	938	329	75	10530	9242	4197	2489	1588	797	171	11770
NEW HAMPSHIRE														
TOTAL	291400	153205	74983	46762	12563	3887	8990	423581	195177	121980	67862	30962	7600	11180
030	64256	29289	16743	13587	3826	811	11700	111363	44941	29643	22365	12332	2082	13830
031	44740	24603	11072	6823	1601	641	8470	53028	26083	14971	8135	2859	980	10200
032	36105	20119	9305	4993	1235	453	8310	52900	26572	15542	7099	2827	860	9970
033	16298	8587	4076	2576	786	273	8980	21349	9807	6588	3241	1299	414	11150
034	21904	11356	5775	3502	942	329	9160	29764	13582	9125	4584	1905	568	11300

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and by ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
NEW HAMPSHIRE - CONTINUED														
035	17356	10392	4617	1822	360	165	7200	20603	10260	6919	2570	603	251	10050
036	2740	1441	807	365	97	30	9060	3755	1852	1150	531	173	49	10160
037	20791	11329	5453	2874	859	276	8590	28658	13150	8797	4140	2026	545	11190
038	67210	36089	17135	10220	2857	909	8750	102161	48930	29245	15197	6938	1851	10540
NEW JERSEY														
TOTAL	2819768	1092028	902245	512389	236335	76771	13890	3152764	1252763	877904	538525	373690	109882	13650
070	694341	257488	224544	128472	61182	22655	14360	707071	272712	203990	119352	82522	28495	13930
071	190470	89883	69739	22486	7296	1066	10450	157881	76881	51461	20698	7765	1076	10300
072	74623	29534	27654	12330	4447	658	12780	70043	28383	22809	12734	5348	769	12870
073	103062	45398	40247	12650	4166	601	11200	87911	42044	28670	11829	4732	636	10520
074	153328	51243	39715	34284	19838	8248	17330	178623	63264	41201	32928	29609	11621	15980
075	75382	34114	26939	10350	3320	659	11010	76367	38159	23689	9747	4034	738	10010
076	207770	72631	57345	42627	25081	10086	16280	225802	82089	58730	38598	33515	12870	14800
077	162647	65006	46546	30017	15951	5127	13930	204192	83061	50295	33694	28672	8470	13810
078	82893	28065	27223	18417	7668	1520	15840	116807	39580	30559	24314	19120	3234	15740
079	84836	28472	19649	16001	12649	8065	17570	97098	31841	21172	14313	18368	11404	17880
080	278387	100666	90364	58316	23674	5367	15050	375861	143623	104074	73800	45034	9330	14330
081	73612	32967	26076	10379	3560	630	11200	62431	29258	19872	8939	3736	626	10770
082	54863	27163	17274	6989	2718	719	9910	73902	35816	20473	10300	5914	1399	10410
083	60935	26784	21631	9075	2955	490	11490	73751	32251	23048	12137	5493	822	11890
084	31587	19519	7739	2464	1256	609	7150	29877	17468	7418	2624	1614	753	8540
085	57194	20486	17116	11106	5939	2547	15360	77602	27136	20436	13818	11607	4605	15150
086	99640	41434	34626	16422	6027	1131	12340	105476	45287	31897	17103	9591	1598	12010
087	78268	33929	25212	12930	5144	1053	11980	121477	53599	35022	20969	9905	1982	12050
088	227964	76070	73237	52396	21350	4911	16230	279077	97439	74070	55583	43496	8489	15290
089	27966	11176	9369	4678	2114	629	13040	31515	12872	9018	5045	3615	965	13600
NEW MEXICO														
TOTAL	333941	173634	96011	42695	18659	2942	9380	510654	256505	134727	72692	38077	8653	9960
870	19692	10989	6029	1955	653	66	8670	36835	18221	10050	5600	2611	353	10160
871	112280	52976	32794	16964	8230	1316	10940	179699	85478	48164	26569	15763	3725	10730
873	12222	7384	3072	1216	456	94	7120	21481	12720	4957	2393	1087	324	8110
874	15102	7477	4603	2192	740	90	10160	30265	13404	8071	5613	2728	449	12810
875	37443	19976	9333	5024	2638	472	9010	58477	30258	14044	7780	5055	1340	9680
877	10749	7218	2531	686	280	34	5760	13258	8081	3279	1268	532	98	7710
878	3469	2190	896	274	93	16	6680	4635	2793	1121	484	189	48	7720
879	3039	2142	656	167	63	11	5550	3707	2204	987	341	140	35	8390
880	34960	18541	10313	4103	1768	235	9160	51462	27694	13029	6855	3236	648	9340
881	18541	10382	5413	1862	759	125	8640	22780	11812	6265	3077	1301	325	9720
882	43932	21712	13998	5886	1975	361	10170	58758	27367	16878	9360	4102	1051	11170
883	15776	8237	4770	1887	796	86	9350	22154	12229	6024	2702	1021	178	9180
884	6736	4410	1603	479	208	36	6050	7143	4244	1858	650	312	79	8180
NEW YORK 1/														
TOTAL	7204512	2929261	2277143	1236006	549439	212663	12740	7147126	3031231	2079686	1150399	675027	210783	12510
090	147719	85092	48574	9589	3735	729	8600	282280	183689	71453	18369	7547	1222	8510
100 3/	713897	307230	229616	80173	47627	49251	11700	633224	261795	195589	77345	52617	45878	12520
103 3/	110539	35481	35462	26772	10625	2199	16460	128459	43175	36974	27946	17598	2766	15010
104 3/	525303	234813	189060	69979	26793	4658	11220	380719	173526	135283	49274	19724	2912	11000
105 3/	221525	78399	54559	41702	25981	20884	16480	235291	82452	56142	38002	35662	23033	15840
106	33025	12405	9228	5596	3700	2096	14540	32623	12421	9241	5066	3965	1930	14030
107	102439	36845	30625	19871	10676	4422	15100	98390	36909	28854	17405	11275	3947	14220
108	36678	14377	9531	5848	3761	3161	14210	35575	13963	9523	5382	3863	2844	13750
109	120644	43443	31484	27016	13965	4736	16400	157019	60721	37830	28582	23646	6240	14590
110	105443	37789	24410	20671	12899	9674	16830	103812	36152	24720	18190	15230	9520	16050
111 3/	92473	38688	35017	13831	4441	496	11960	79782	37166	27968	10292	3998	358	10770
112 3/	1003752	444084	352324	140360	54061	12923	11410	780878	362184	259699	103799	46115	9081	10860
113 3/	412631	144175	133499	81677	42556	10724	14960	408861	155557	132363	70781	41213	8947	13550
114 3/	267382	101535	91669	50307	20468	3403	13670	236452	93668	77697	41481	20774	2832	13060
115	302019	109617	70725	61195	38726	21756	16650	298781	107430	73053	52893	44497	20908	15360
116 3/	37671	15968	11225	6535	2991	952	12580	32009	14519	9776	4259	2761	694	11230
117	476207	155816	122362	123325	57671	17033	17560	574475	212892	136061	118305	87188	20029	15140
118	34074	12108	6886	8792	5039	1249	17920	35842	12531	7820	6900	7222	1369	17160
119	44853	19731	13735	7350	2870	1167	11890	63628	26558	18320	11457	5471	1822	12950
120	191781	80536	63836	32999	11767	2643	12420	209610	89991	62032	36687	17774	3126	12490
122	67882	29850	21203	10742	4545	1542	11840	66112	31297	18584	9778	5046	1407	10740
123	64025	24887	20959	11694	4803	1682	13590	63669	26984	18027	10495	6433	1730	12970

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and by ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
NEW YORK - CONTINUED														
124	52129	23694	15704	8659	3197	875	11400	57519	27719	15487	8926	4429	958	10520
125	108857	42504	34088	21740	8827	1698	13920	131122	53306	37198	24581	13921	2116	13600
126	30262	11483	8317	6095	3375	992	15000	32634	13465	8345	5348	4439	1037	13350
127	26936	13804	8150	3446	1244	292	9630	31004	16450	9015	3721	1522	296	9520
128	59837	28141	19577	8833	2772	514	10800	68338	32280	20228	11084	4125	621	10830
129	47810	24359	15911	5384	1744	412	9720	53823	28150	15050	7412	2691	520	9620
130	166922	66137	55106	32086	11155	2438	13460	193677	79799	55114	37214	18438	3112	13300
132	114691	51578	35438	18945	6908	1822	11540	105978	50029	30800	16151	7419	1579	10810
133	116681	49991	40349	18758	5946	1637	12020	122269	55870	39520	18323	6997	1559	11240
135	38535	18026	12921	5407	1508	673	10800	33071	16628	10245	4177	1501	520	9960
136	68452	32448	23407	9147	2881	569	10650	71536	34775	20507	11385	4197	672	10400
137	95974	39211	30431	18134	6806	1392	13110	107210	46205	31250	18590	9617	1548	12520
139	38477	17017	11486	6580	2520	874	11890	37074	17529	10256	5697	2808	784	10810
140	210269	77270	68090	46173	15272	3464	14910	246944	97477	66078	52664	26213	4512	14410
142	312400	131296	104835	54231	17458	4580	12420	276697	124891	78156	48091	21242	4317	11740
143	38061	15968	13833	6572	1535	153	12310	35694	15806	10720	6576	2419	173	12470
144	165222	60906	47196	36629	16213	4278	15580	202251	77182	53217	39716	26661	5475	14440
146	217402	81863	63665	44870	21313	5691	14860	210884	81694	60837	38188	24819	5346	14110
147	68959	31242	24534	9684	2599	900	11210	71457	32415	23054	11409	3581	998	11540
148	89764	37749	29856	15210	5398	1551	12440	98677	43719	30516	15451	7333	1658	11990
149	24910	11705	8260	3399	1068	478	10760	21776	10262	7084	3007	1036	387	10790
NORTH CAROLINA														
TOTAL	1749352	876523	586914	203278	58576	24061	9970	2311897	1161123	651426	325746	136409	37193	9970
270	57004	27943	21372	6028	1306	355	10150	76877	34907	23196	13061	4897	816	11400
271	67255	29809	22368	10001	3547	1530	11590	77848	36307	20543	11605	7315	2078	11060
272	209779	99526	74376	27322	6183	2372	10550	261562	126136	76827	39928	14997	3674	10460
274	69808	29801	21929	11657	4249	2172	12310	89556	41035	23431	13874	8310	2906	11340
275	126872	69395	40012	12265	3847	1353	8920	176389	90128	48385	24875	10425	2576	9830
276	57609	24344	17096	10023	4359	1787	12660	87763	38779	22408	13239	10437	2900	11910
277	47487	22667	15148	6528	2262	882	10550	60821	29033	16946	9014	4578	1250	10600
278	125308	73620	36823	10397	3247	1221	8070	163498	91412	42479	19684	7832	2091	8990
279	37785	21566	11993	3022	909	295	8500	50764	27438	14070	6357	2356	543	9340
280	230874	107074	84966	30533	6145	2156	10800	295214	137086	88256	49736	16471	3665	11040
282	121822	50725	38900	20780	7569	3848	12640	161504	74798	43326	23825	14532	5023	11120
283	155842	87718	50482	12697	3741	1204	8690	225360	127795	62088	25226	8284	1967	8990
284	67755	37194	21470	6386	2056	649	8880	89524	46864	24843	11635	5065	1117	9600
285	88939	50393	27833	7687	2221	805	8520	130462	76248	33722	13778	5370	1344	8710
286	143514	70206	52732	15315	3431	1830	10170	186121	92843	57094	26170	7270	2744	10030
287	99086	52165	35633	8405	2164	719	9320	130927	65724	40034	18119	5713	1337	9970
288	35660	18055	11654	3872	1240	839	9760	39896	19829	11415	5186	2359	1107	10070
289	6953	4322	2127	360	100	44	7820	7811	4761	2363	434	198	55	8460
NORTH DAKOTA														
TOTAL	219437	118685	69284	22300	7353	1815	8750	273563	128825	79649	42770	17340	4979	10850
580	23690	13188	7505	2155	662	180	8500	27859	12574	8529	4649	1583	524	11610
581	20591	9572	6057	3364	1231	367	11080	28918	12918	7977	4575	2576	872	11740
582	38347	20867	11957	3879	1371	273	8760	46180	22762	13687	6601	2506	624	10180
583	21452	12725	6336	1677	563	151	7480	23864	12691	6626	2977	1194	376	9500
584	24456	14130	7531	1966	602	227	8000	27128	13823	7943	3586	1222	554	9850
585	32317	16616	10612	3640	1206	243	9340	48138	20711	13643	9201	3693	890	12320
586	15888	9168	4920	1252	464	84	8040	20579	9758	6017	3120	1387	297	10790
587	33695	17891	11270	3347	978	209	9020	38601	18554	11682	5688	2152	525	10500
588	9001	4528	3096	1020	276	81	9660	12296	5034	3545	2373	1027	317	13610
OHIO														
TOTAL	4072287	1674724	1283642	790853	254820	68248	12860	4513999	1807920	1347481	854530	412370	91698	13560
430	121987	48211	39845	24085	7738	2108	13380	162000	62746	46754	31706	16947	3847	14160
431	79269	34075	27757	13164	3585	688	11690	103759	40794	32177	20356	9015	1417	13570
432	276203	121189	84585	48099	17376	4954	11640	308253	135289	96589	47558	22902	5915	11680
433	59750	26464	21549	9063	2171	503	11270	67865	27844	22987	12073	4147	814	13010
434	55804	23657	17952	10510	3143	542	12300	66190	25341	20426	13324	6193	906	13990
435	81710	33328	24987	16859	5098	1438	13320	101732	37084	30682	21044	10456	2466	14470
436	170289	71028	50726	34043	11398	3094	12860	174168	70209	52200	32093	15893	3773	13540
437	62375	30828	21736	7746	1667	398	9870	70571	30449	22758	12461	4110	793	12180
438	18969	8622	7221	2467	592	67	10820	22134	9158	7403	4082	1360	131	13190
439	85011	36704	31562	13424	2786	535	11570	88204	35474	23164	20316	8093	1157	14190

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
OHIO - CONTINUED														
440	274526	98659	80769	67044	23025	5029	15950	329237	119436	91838	72053	38606	7304	14910
441	676248	276943	199434	134859	49179	15833	13200	642414	259376	190180	112697	62591	17570	13200
442	148437	54413	44087	36070	11527	2340	15670	191600	71799	53249	41718	21158	3676	14620
443	134201	56645	40383	26405	8005	2763	12580	127811	55851	37862	21620	9593	2885	12110
444	135630	51240	47331	28040	7696	1323	13810	155576	58081	45594	34238	15469	2194	14780
445	90825	37604	30535	16974	4704	1008	12490	91150	37722	27076	18084	6960	1308	13610
446	133187	54726	47709	23821	5841	1090	12350	161749	61742	51107	33863	13027	2010	13980
447	82855	33414	27408	16126	4636	1271	12980	86458	33987	24919	18100	7643	1809	14230
448	125496	53228	41537	23182	6272	1277	12200	139423	55550	43361	27704	10897	1911	13660
449	38299	15801	12370	7486	2123	519	12720	40767	16768	12346	7728	3243	682	13020
450	115789	44629	37455	24782	7434	1489	14000	147674	53863	42985	32137	16020	2669	14820
451	67658	29567	22719	11714	2980	678	11610	89273	35802	27914	16505	7685	1367	13490
452	356190	151581	105866	65547	23986	9210	12310	384795	162606	110622	63644	35972	11951	12710
453	154833	58211	50372	33781	10532	1937	14370	185638	70578	57767	37177	17351	2765	14070
454	214014	81579	61658	46913	18764	5100	14830	223438	93174	64313	37814	22676	5461	12990
455	44108	18797	14792	7693	2203	623	11940	45450	19722	13768	8219	2977	764	12530
456	96346	46999	33577	12345	2873	552	10030	112062	50685	34569	18929	6815	1064	11370
457	44109	21228	15147	5733	1638	363	10200	49616	21582	15890	8496	3045	603	11940
458	128169	55354	42573	22878	5848	1516	11870	144992	55208	46981	28791	11526	2486	14020
OKLAHOMA														
TOTAL	876863	421108	290998	117265	35235	12257	10610	1148877	516321	328819	186849	90161	26727	11700
730	111268	53473	37491	15087	4019	1198	10290	157930	69160	43306	28122	13902	3440	12360
731	178354	75686	59328	29805	10208	3327	12110	229091	98682	66672	37589	20154	5994	12330
734	20022	11387	6261	1719	464	191	8430	26837	13401	7569	3871	1455	541	10020
735	62461	32929	21161	6144	1737	490	9130	78187	39210	23144	10406	4341	1086	9980
736	19529	11339	5863	1618	452	257	8150	22905	10612	6803	3181	1574	735	11080
737	39782	19871	13613	4641	1177	480	9770	46135	18638	13783	8851	3595	1268	13460
738	11625	5966	3899	1296	338	126	9420	14263	5504	4294	2786	1280	399	14290
739	9337	4426	3196	1227	381	107	10440	10190	4098	3193	1749	925	225	13820
740	91670	41676	32055	13196	3826	917	11030	139119	55650	38411	28329	13849	2880	14010
741	131837	52348	43452	24286	7944	3807	13240	166794	69602	46410	26804	17046	6932	13080
743	26245	14526	8265	2682	644	128	8680	33690	17581	9726	4811	1317	255	9650
744	47040	25817	15311	4361	1170	381	8780	62853	32101	18470	8373	3010	899	9840
745	22121	12794	6971	1801	445	110	8200	25716	14147	7455	2836	1053	225	9220
746	22044	10331	7637	2966	868	242	10640	25099	10384	7447	4659	2088	521	12940
747	19634	12054	5854	1297	323	106	7540	25888	14530	7186	2913	973	286	8950
748	44620	24094	15106	4087	1017	316	8950	57808	28327	16951	8781	2922	827	10270
749	19274	12391	5535	1052	222	74	7110	26372	14694	7999	2788	677	214	9100
OREGON														
TOTAL	783705	322939	279909	126785	41069	13003	12560	1100919	490256	294050	190860	101921	23832	12330
970	98995	36764	35013	19130	6294	1794	14030	175635	68098	44542	35022	23174	4799	14650
971	49110	21407	17259	7637	2242	565	11850	72315	31597	18511	13430	7419	1358	12740
972	258473	104364	87120	44997	16030	5962	12990	303737	136822	82596	48393	27796	8130	11700
973	115421	50993	40359	17210	5454	1405	11660	168746	78089	44333	28416	14968	2940	11420
974	128888	50922	50311	20248	5767	1640	12740	184516	84063	48933	33695	14597	3228	12050
975	46507	20515	17208	6242	1901	641	11490	73278	35190	20644	11166	4960	1318	10610
976	19821	7992	7813	2894	824	298	12430	24239	10387	7214	4379	1753	506	13420
977	21940	9440	8276	3048	929	247	11790	39706	18463	10733	6764	3101	645	11340
978	36334	16231	13812	4557	1354	380	11320	48910	22373	13936	8232	3583	786	11700
979	8216	4311	2738	822	274	71	9140	9837	5174	2608	1363	570	122	9540
PENNSYLVANIA														
TOTAL	4569714	1937686	1614912	717960	217477	81679	12270	4817969	2015762	1429266	863313	410884	98744	12960
150	206667	80601	81711	34470	8129	1756	12800	208565	80233	54907	48470	22085	2870	14640
151	163659	64189	58650	28816	9467	2537	13090	182461	70301	48268	38540	21560	3792	14470
152	397794	170519	132732	60685	22357	11501	11910	378391	161045	106613	63132	35150	12451	12740
153	62289	26327	23263	9462	2512	725	11920	68735	27091	19262	14049	7085	1248	14140
154	58044	27994	22178	6059	1538	275	10220	58870	25807	17162	11667	3770	464	12590
155	28085	14288	9987	2873	698	239	9570	31725	14869	9931	5145	1427	353	10890
156	112458	43744	44785	17851	4792	1286	12710	130267	51737	37395	27193	11878	2064	14200
157	35168	17054	12621	4005	1152	336	10150	43324	17638	14284	7896	2912	594	13260
158	34254	15144	13546	4238	1024	302	11170	38396	15628	13428	6666	2231	443	12900
159	69015	31542	26727	8332	1945	469	10850	68574	29908	19992	13483	4475	716	12740
160	49297	19551	19108	8081	2029	528	12630	61199	23997	17335	13286	5645	936	14400
161	94073	37265	37072	15374	3425	937	12610	98232	40711	27974	20922	7325	1300	13690
162	30669	13631	12419	3485	898	236	11110	34192	14268	10674	6318	2509	423	13170

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
PENNSYLVANIA - CONTINUED														
163	61858	26261	22989	9490	2388	730	11890	68274	28709	21251	12722	4635	957	12730
164	35694	15378	13682	5066	1201	367	11600	45994	18329	15045	8952	3044	624	13770
165	76017	32440	27065	12128	3191	1193	11940	82666	34874	25393	14946	5963	1490	12990
166	74330	35115	28828	7992	1834	561	10430	77014	33778	25328	13721	3421	766	12200
167	21815	9818	8167	2906	608	316	11090	21608	9590	7112	3633	930	343	11950
168	45716	20666	16128	6173	2149	600	11060	54977	24427	16963	9128	3694	765	12110
169	20016	9279	7791	2197	547	202	10650	21727	9943	7693	2878	971	242	11130
170	172542	70805	62979	28528	8035	2195	12330	209268	83950	64023	39915	18127	3253	13470
171	61760	27985	20333	9560	2919	963	11100	65193	27838	19769	11039	5369	1178	12180
172	50531	21490	19297	7427	1838	479	11710	60708	24075	20518	11276	4123	716	13470
173	72635	29943	26933	12447	2690	622	12290	95610	37905	30032	19743	6902	1028	13740
174	53358	21433	17683	10196	2908	1138	13180	58178	23448	17659	11224	4597	1250	13500
175	71650	29773	26140	12158	2833	746	12210	91386	35826	29683	18301	6447	1129	13610
176	47173	19860	15467	7885	2610	1351	12310	55911	23831	16461	9478	4510	1631	12470
177	62148	27468	23758	8344	1952	626	11230	67410	29818	22656	10566	3604	766	11900
178	75439	35604	28494	8711	1995	635	10440	81090	37336	26571	12172	4154	857	11080
179	55533	27775	20825	5481	1029	423	9780	52699	25662	17460	7181	1892	504	10320
180	145773	56912	51707	27882	7367	1905	13280	167377	64387	47108	35076	17947	2859	14440
181	57522	24086	19315	9885	2761	1475	12310	63846	26750	18308	11126	5739	1923	12940
182	51678	24922	19928	5403	1165	260	10180	50390	23569	16450	7826	2212	333	10900
183	22715	10390	7600	3360	952	413	11010	30399	14258	9153	4300	2104	584	10970
184	48162	23504	17264	5346	1303	745	10070	56241	26893	17111	8226	2913	1098	10610
185	63462	32298	23092	6129	1376	567	9590	56189	28339	18632	6639	2025	554	9940
186	64713	32101	24244	6516	1327	525	9870	67642	32596	22099	9390	2841	716	10470
187	63206	32016	22253	6565	1613	759	9630	59442	30184	18117	7843	2491	807	9890
188	23975	10876	9021	3138	815	125	10940	27286	12652	8273	4557	1633	171	11090
189	73466	25358	21933	17558	6425	2192	16300	102786	37616	25762	20848	15224	3336	14980
190	442165	161787	131418	91551	38211	19198	15200	471333	182663	126235	83738	58535	20162	14140
191	772413	352048	273736	105927	30382	10320	10900	643676	295986	206982	93215	38592	8901	11070
193	81486	30092	24249	16169	7355	3621	14890	108367	40337	27068	19268	16320	5374	14780
194	135745	48790	43598	29679	10286	3392	15140	162972	61671	46817	30856	19432	4194	14250
195	50114	19003	18990	9591	2039	491	13370	60646	22387	18963	13213	5307	776	14440
196	73432	30561	25206	12841	3407	1417	12350	76733	32902	21346	13548	7134	1803	12550
RHODE ISLAND														
TOTAL	367882	177689	110684	57307	15925	6277	10430	401459	182694	118669	63954	27603	8539	11450
028	224675	104489	69038	37083	10342	3723	11140	256948	112388	76728	42978	19390	5464	12240
029	143207	73200	41646	20224	5583	2554	9740	144511	70306	41941	20976	8213	3075	10360
SOUTH CAROLINA														
TOTAL	844622	463703	240846	103880	26741	9452	8260	1167227	577430	330629	171842	70483	16843	10130
290	137726	80564	38073	14493	3632	964	7930	196052	101078	54799	28022	10281	1872	9760
292	69789	36513	18085	9942	3715	1534	8980	100072	49262	26660	13349	8414	2387	10190
293	95805	50952	29207	12147	2577	922	8910	123497	57564	38238	19820	6343	1532	10880
294	119540	63223	35056	15369	4590	1302	8910	172393	83835	48503	25149	12531	2375	10340
295	105568	66902	25919	9117	2592	1038	6900	147685	83086	38210	17394	7032	1963	8980
296	195403	100322	59420	27249	6140	2272	9210	257862	119188	76870	42516	15488	3800	11050
297	57052	30235	17293	7630	1380	514	8940	75955	35880	22069	12711	4313	982	10760
298	43054	22128	12417	6314	1708	487	9180	58289	27640	16495	9076	4276	802	10680
299	20685	12864	5376	1619	407	419	7050	35422	19897	8785	3805	1805	1130	9000
SOUTH DAKOTA														
TOTAL	239439	135738	74378	20629	5847	2847	8200	285962	151089	78893	36640	14993	4347	9520
570	47191	27932	14306	3555	1024	374	7980	55871	29458	15689	7121	2960	643	9560
571	30955	14123	10516	4513	1143	660	10900	43027	19585	11717	7289	3351	1085	11730
572	27243	17292	7803	1532	431	185	7230	28864	16528	7899	3182	977	278	8740
573	36500	22272	10598	2525	664	441	7630	37417	21076	10314	3954	1489	584	8850
574	26347	14653	8557	2118	669	350	8680	29707	15980	7902	3886	1449	490	9350
575	18565	10671	5430	1689	579	196	8230	21030	11739	5422	2423	1197	249	8870
576	8696	5313	2549	590	145	99	7550	9274	5582	2432	882	264	114	7840
577	43942	23482	14619	4107	1192	542	8980	60772	31141	17518	7903	3306	904	9800
TENNESSEE														
TOTAL	1338285	681459	421191	168231	48129	19275	9700	1753231	862805	493147	251423	115447	30409	10200
370	180816	90463	59595	23068	5717	1973	9840	273791	126858	78850	44251	19466	4366	11200
372	140807	66652	41604	21615	7152	3784	10570	168872	84923	44791	22879	11850	4429	9950
373	110337	56431	36282	12777	3670	1177	9590	150483	72690	42820	22779	9978	2216	10470

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
TENNESSEE - CONTINUED														
374	75247	35611	23675	11246	3425	1290	10550	85407	42753	23466	11789	5876	1523	9990
376	99990	48929	34528	12250	3206	1077	10090	125484	59944	37370	18998	7439	1733	10600
377	175064	94735	55956	18109	4899	1365	9040	228399	113760	66269	32114	13674	2582	10050
379	86278	42214	26854	11748	3806	1656	10110	111531	53715	29495	16453	9168	2700	10530
380	58459	33663	17479	5203	1545	569	8460	79515	42005	22460	10090	3912	1048	9560
381	231745	110050	69034	36513	11105	5043	10510	297434	144531	77172	43180	25102	7449	10380
382	30579	16907	9997	2817	614	244	8870	38364	19836	11385	5205	1513	425	9730
383	70172	38355	22509	7127	1582	599	8960	89762	46336	26797	11788	3842	999	9760
384	39657	21962	13150	3495	800	250	8880	49968	24357	16092	6967	2087	465	10310
385	39134	25487	10528	2263	608	248	7340	54221	31097	16180	4930	1540	474	8900
TEXAS														
TOTAL	3949350	1904216	1244812	531562	200303	68457	10560	5596618	2505164	1494224	904444	531301	161485	11780
750	168663	62449	54804	36221	12439	2750	14640	298497	106469	75613	63177	44580	8658	15190
751	84900	37373	29026	14207	3569	725	11550	127586	53104	34222	25474	12614	2172	13290
752	366739	164433	109354	53510	25186	14256	11330	441873	202509	126606	54553	37126	21079	11130
754	59277	32196	19219	5652	1749	461	8940	73181	36718	20681	10492	4208	1082	9970
755	43278	20467	15932	5099	1447	333	10460	50984	24576	14203	8293	3205	707	10500
756	72377	35945	24430	8615	2661	726	9880	98124	42642	27327	18634	7500	2021	12480
757	57240	29081	18658	6589	2127	785	9590	81852	37379	23005	13294	6031	2143	11430
758	20571	12069	6320	1555	457	170	8140	27213	13166	7926	3902	1653	566	10490
759	50398	27820	16329	4420	1436	393	8790	71395	35293	20737	10306	3967	1092	10150
760	128651	51921	43087	23646	8112	1885	12970	206967	80623	53964	42552	24515	5313	14320
761	194167	84907	63908	30049	11602	3701	11630	232766	106480	64432	36997	18772	6085	11290
762	42104	21520	13376	4948	1656	604	9510	60443	27311	16320	9966	5098	1748	11710
763	56136	29154	18783	5537	1858	804	9350	66227	30927	19249	9921	4299	1831	11010
764	22077	13677	6335	1395	471	199	7470	24447	12946	6867	2997	1142	495	9540
765	67699	39631	20611	5255	1801	401	8170	108974	60853	28389	13413	5145	1174	9100
766	32716	19903	9664	2304	707	138	7670	39901	20102	10822	6229	2303	445	9940
767	44301	22381	14092	5458	1775	595	9660	51247	25685	13397	7607	3436	1122	9980
768	26906	16717	7579	1760	629	221	7450	29727	15622	8377	3779	1423	526	9580
769	30402	15807	9865	3108	1125	497	9330	42324	19549	11827	6549	3055	1344	11170
770	549675	233565	174001	89023	38125	14961	12150	840313	338738	232294	134418	98398	36465	13350
773	43383	19936	14009	6507	2232	699	10970	119340	43304	25554	24604	20616	5262	16540
774	65240	32280	20507	8651	2928	874	9930	119594	43167	28010	24488	19211	4718	15600
775	188810	75004	59909	39087	12613	2197	13740	282663	103309	66419	62943	43479	6513	15320
776	81756	32363	30577	14066	3993	757	12790	102395	37953	25528	24668	12176	2070	14970
777	44451	20316	13830	6916	2551	838	11100	55375	23865	13324	9981	6286	1919	12900
778	37387	21539	10503	3436	1505	404	8210	54881	27357	13957	8209	4186	1172	10040
779	41862	22806	12873	4451	1346	386	8860	54567	23184	14997	10117	4976	1293	12800
780	54528	34211	14730	3625	1381	581	7450	81560	44926	21477	9068	4289	1800	9170
781	45294	25355	14290	3963	1404	282	8650	62855	29755	18003	9990	4248	859	10740
782	274149	140851	87763	29910	11917	3708	9470	363697	181347	99733	49456	25243	7918	10030
783	57133	32642	16698	5459	1768	566	8360	73009	34845	19650	11548	5339	1627	10690
784	72655	34972	23791	9351	3290	1251	10280	92986	42718	25416	14821	7312	2719	11260
785	99000	67608	22039	5944	2517	892	6420	166903	105522	38231	14393	6351	2406	7810
786	45551	27150	13175	3553	1359	314	7970	75825	35576	20366	11887	6561	1435	10960
787	105463	51835	30098	14929	6649	1952	10020	172899	82671	44635	24443	16409	4741	10630
788	30489	20596	7243	1722	654	274	6510	43444	27640	10478	3326	1393	607	7680
789	15808	10442	4020	900	309	137	6390	19682	9721	5471	2823	1152	515	10160
790	74261	35228	25312	8907	3455	1359	10460	83931	34531	24136	14922	7401	2941	13270
791	50673	23054	17292	7073	2508	746	11010	66742	28372	19034	11396	6191	1749	12770
792	16667	9838	4754	1323	531	221	8010	16394	8246	4627	2094	1002	425	9960
793	43658	22517	14159	4541	1841	600	9420	50643	22816	14972	7915	3686	1254	11370
794	53915	26548	17294	6585	2656	832	9990	73282	34405	19512	11313	6131	1921	10920
795	33968	19538	10608	2681	847	294	8340	37964	16732	11013	6324	2955	940	12070
796	31542	16211	10570	3229	1086	446	9460	42213	20265	12025	6245	2606	1072	10560
797	95031	40931	33460	13989	4931	1720	11740	123771	48497	33383	23979	13497	4415	13990
798	9339	6079	2331	587	241	101	7090	12375	7198	3447	1027	491	212	8680
799	119060	63350	37604	11826	4859	1421	9120	173587	96550	44568	19911	9644	2914	9070
UTAH														
TOTAL	355184	155604	120192	57721	17136	4531	12500	528243	228090	149044	96621	44825	9663	12700
840	89697	34121	33062	17380	4369	765	13500	171845	65617	48534	37849	17340	2505	14600
841	142403	61976	46469	23484	7742	2732	11800	190099	84813	52782	31285	16146	5073	11840
843	24221	11713	7990	3289	1031	198	10210	32733	15257	9594	5427	2074	381	11180
844	38914	16200	13211	6846	2239	418	12460	46037	19818	13505	8309	3753	652	12610
845	10895	5188	3887	1458	322	40	10420	17547	6813	4750	4065	1749	170	14670

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
UTAH - CONTINUED														
846	34252	18518	10672	3770	1030	262	8760	47564	24791	12929	6522	2721	601	9640
847	14802	7888	4901	1494	403	116	8940	22418	10981	6950	3164	1042	281	10280
VERMONT														
TOTAL	165669	81412	53783	21523	6493	2458	10270	193311	93100	57328	28402	11507	2974	10480
050	16326	8122	5403	1962	532	307	10000	19531	10014	5699	2548	909	361	9800
051	11386	5208	3942	1659	433	144	11130	11953	5417	3848	1915	626	147	11600
052	10728	5494	3236	1370	421	207	9620	12038	5988	3379	1735	696	240	10060
053	10362	5221	3267	1302	348	224	9840	11776	5934	3492	1634	484	232	9940
054	51334	24037	15961	7843	2663	830	10890	64160	28815	18136	10427	5620	1162	11750
056	23065	11287	7893	2777	819	289	10210	27117	13427	8124	3889	1335	342	10110
057	25970	13043	8544	3154	898	331	9880	27908	13874	8498	3928	1266	342	10070
058	15541	8515	5164	1373	370	119	8960	17767	9136	5799	2198	504	130	9810
059	957	485	373	83	9	7	9800	1061	495	353	128	67	18	10890
VIRGINIA														
TOTAL	1651213	726223	539944	243033	109175	32838	11360	2187918	959609	604231	342915	221340	59823	12050
220	190425	60281	47204	42901	30388	9651	17680	334017	113254	70390	57399	71892	21082	17930
222	83499	28365	26771	14633	10142	3588	14820	86010	29804	25971	13673	12302	4260	14560
223	93943	32653	28360	17605	11068	4257	15140	116863	39905	33200	19287	17964	6507	15040
224	42880	21333	14343	4926	1856	422	9970	66245	30168	17976	10870	6026	1205	11410
226	31850	15523	11449	3539	1034	305	10200	41715	19695	12932	6204	2272	612	10710
227	11406	6230	3743	991	324	118	9030	15648	7904	4322	2122	989	311	9920
228	32180	17024	11091	2898	855	312	9320	40703	19990	12794	5432	1856	631	10200
229	49767	23638	15902	6601	2669	957	10540	66466	31686	18864	9736	4585	1595	10620
230	67763	32039	22255	9377	3289	803	10610	105553	47072	26746	19073	10451	2211	12040
232	171560	74103	54982	27587	11166	3722	11860	207324	93936	57337	32008	18435	5608	11360
233	167361	69252	58534	27646	9623	2306	12360	194224	83981	54237	33671	18488	3847	12270
235	95648	46322	32970	11080	4130	1146	10280	101121	53739	29271	11444	5297	1370	9560
236	46867	19526	15651	7931	3177	582	12360	124925	56347	36240	20393	10168	1777	11510
237	40182	18455	14228	5551	1707	241	10920	43345	21186	12665	6478	2675	341	10270
238	75686	35871	25860	9888	3471	596	10550	96955	46080	26673	15359	7669	1174	10710
239	27207	16031	8205	2131	649	191	8320	31702	18463	8895	3087	977	280	8760
240	152882	69095	55903	20091	6166	1627	11040	191350	89785	57524	28555	12577	2909	10860
242	52017	29305	17057	4255	1109	291	8720	65577	31681	19578	10502	3063	753	10460
243	45700	24890	16218	3446	898	248	9100	52509	28030	16780	5768	1521	410	9530
244	41794	19717	15405	5016	1322	334	10560	47653	21414	15573	7164	2890	612	11480
245	108823	55510	35719	12973	3665	956	9680	130093	64069	37468	19433	7399	1724	10180
246	21773	11060	8094	1967	467	185	9740	27920	11420	8795	5257	1844	604	13550
WASHINGTON 1/														
TOTAL	1284089	519844	410109	235867	92088	26181	13610	1757458	701499	472224	334822	202644	46269	13780
980	188032	57019	53922	48025	22377	6689	17650	318055	107038	76317	67128	54125	13447	16930
981	314866	126956	97079	57013	25525	8293	13250	349393	141643	101527	57839	37824	10560	13040
982	115263	47574	39056	20243	6565	1825	12630	170375	70400	44932	33008	18064	3971	13440
983	87706	33725	29439	17705	5812	1025	13940	145930	52945	40060	32712	17702	2511	14800
984	106137	45222	34459	17955	6619	1882	12200	132634	60257	35714	21766	12044	2853	11400
985	77899	32248	26476	13412	4784	979	12530	113274	45326	31109	22998	11806	2035	13850
986	80736	30096	29120	15805	4677	1038	13920	121172	45899	32951	26192	13773	2357	14450
988	43048	20877	14062	5644	1889	576	10140	55023	25739	14985	9112	4123	1064	11030
989	58545	29797	18261	7312	2401	774	9440	73562	34318	20102	11838	5783	1521	11150
990	15340	6935	5440	2119	692	154	11070	28200	11786	7722	5630	2585	477	13440
991	28380	13671	8866	3830	1603	410	10250	35521	16990	9417	5949	2548	617	10730
992	91450	40500	29635	14960	4813	1542	11560	112830	49418	30458	20660	9710	2584	12280
993	55489	24240	16739	9864	3809	837	12140	84864	32359	21355	17466	11630	2054	14650
994	4810	2186	1682	719	173	50	11080	6085	2377	1886	1175	535	112	13670
987	16388	8798	5873	1261	349	107	8990	10540	5004	3689	1349	392	106	10430
WEST VIRGINIA														
TOTAL	568098	257432	218926	66626	19628	5486	11040	667001	281943	197777	125221	51818	10242	13210
247	20558	9590	8023	2047	684	214	10620	23093	9987	6965	4317	1452	372	12880
248	18470	8705	7628	1686	343	108	10530	19371	6972	6314	4127	1648	310	14910
249	14203	7896	4992	935	268	112	8790	18371	8843	5939	2431	885	273	10470
250	65785	28428	26976	8010	1988	383	11490	79917	30544	24218	17628	6634	893	14520
253	51001	21264	17641	7717	3189	1190	12250	55960	23451	15167	9650	6010	1682	13150
254	23834	10710	9486	2656	766	216	11030	34199	15429	10096	6038	2173	463	11750

FOOTNOTES AT THE END OF TABLE.

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
WEST VIRGINIA - CONTINUED														
255	30371	13300	12726	3401	821	123	11280	39527	15399	12644	8176	2997	311	14190
256	19885	9679	7766	1771	504	165	10170	22120	9217	6192	4236	2033	442	13770
257	33188	14782	11474	4570	1860	502	11340	34248	15573	9184	5555	3270	666	11520
258	38735	19223	14640	3590	960	322	9920	49523	22346	14387	8699	3306	785	12010
260	61749	24436	24411	9705	2561	636	12610	66381	26094	17802	14621	6729	1135	14420
261	44595	17249	18387	6636	1904	419	12660	53461	20707	16307	11197	4517	733	14190
262	22558	12445	7921	1661	415	116	8850	28799	13938	9033	4128	1418	282	10440
263	48187	23548	18657	4472	1158	352	10100	53124	23700	17019	8911	2850	644	12050
265	46713	20936	17972	5584	1766	455	11130	54682	22936	16116	10276	4499	855	13390
266	7812	4155	2849	622	127	59	9110	9913	4737	2760	1652	593	171	10640
267	13048	6383	5160	1208	216	81	10080	14936	6719	4888	2625	550	154	11660
268	7406	4703	2217	355	98	33	7340	9376	5351	2746	954	254	71	8940
WISCONSIN														
TOTAL	1664977	716690	536339	303160	85271	23517	12220	1968083	835774	544875	375671	173575	38188	13150
530	158679	60826	47602	35710	10930	3611	14940	207025	77210	52197	46272	24744	6602	15090
531	161850	60184	49077	38707	11400	2482	15480	214554	79782	52351	47807	29726	4888	15240
532	394838	160161	127029	78632	23014	6002	13300	397575	166606	112849	74850	35656	7614	13140
534	47073	18100	14812	10387	2920	854	14570	54662	20916	13687	11831	6734	1494	14790
535	131837	56339	42997	24438	6583	1480	12370	166257	67789	46321	34046	15335	2766	13820
537	75262	32050	20206	14790	5961	2255	13220	94915	42840	25824	14190	9120	2941	11710
538	18930	9728	6108	2360	646	88	9410	22363	10435	5941	4233	1572	182	11060
539	55510	27017	18415	7714	1836	528	10200	63279	30072	18740	10278	3371	818	10780
540	24656	11407	8163	3904	1014	168	11000	32614	13757	8685	6767	3012	393	13750
541	59155	27941	20830	8196	1778	410	10600	72192	31862	21322	13497	4663	848	12450
542	44218	19835	15745	6711	1463	464	11350	50829	21712	15950	9605	2805	757	12610
543	45027	18267	14989	9083	2081	607	13300	57317	23860	15728	12037	4622	1070	13770
544	107230	50301	37535	14809	3633	952	10680	131638	59128	38091	23679	8862	1878	11920
545	25962	14176	8519	2431	592	254	8820	33169	18046	9370	4224	1095	434	9270
546	66320	33945	22013	7785	1904	673	9470	78689	38593	22477	12587	3850	1182	10250
547	67542	33032	22239	9232	2336	703	10120	78952	38019	23702	11933	4228	1070	10540
548	52096	27646	17062	5662	1340	386	9060	61293	31254	17956	8650	2766	667	9840
549	128792	55735	42998	22609	5850	1600	12070	150760	63893	43684	29185	11414	2584	13340
WYOMING														
TOTAL	123989	54924	42435	19789	5131	1710	11140	205402	81627	54128	40773	23761	5113	14230
820	30310	13206	10200	5151	1390	363	11800	43834	19423	11939	7465	4257	750	12270
822	7570	3935	2614	769	189	63	9740	11084	4777	3379	1932	805	191	12970
823	5530	2438	1998	856	180	58	11590	10319	3798	2230	2420	1584	287	16730
824	14801	6897	5099	2098	502	205	10940	20138	8689	5697	3881	1437	434	12740
825	8804	3945	3188	1284	298	89	11360	15253	6832	3476	3037	1601	307	12340
826	23021	9144	7645	4477	1271	484	13070	41528	14563	10925	8507	6050	1483	15480
827	8268	3498	2876	1420	361	113	12080	15783	5427	4153	3229	2508	466	16050
828	9048	4433	2925	1194	367	129	10380	13255	5395	3795	2461	1276	328	13610
829	10517	4541	3812	1701	363	100	11800	23319	7859	5648	5842	3408	562	17390
830	2320	1115	704	335	103	63	10650	5169	2548	1273	778	391	179	10190
831	3800	1772	1374	504	107	43	10900	5720	2316	1613	1221	444	126	13720

1/Includes returns with overseas military (APO or FPO) addresses.
2/Also includes District of Columbia.
3/Data shown represent taxpayers using a place of business in the Federal Government, Washington, DC as their address.
NOTES: Data by State are presented in ZIP Code order. When one or more sequential numbers are skipped in the table, this indicates that a ZIP Code "area" actually has more than one three-digit code assigned to it, but that for ease of presentation, only the first or lower three-digit number is shown. Thus, for example, when data are shown for ZIP Code areas 200 and 202, but not for 201, the data for 201 are included with those for the first or lower ZIP Code number, i.e., for 200.

Male and Female Operated Nonfarm Proprietorships, Tax Year 1980

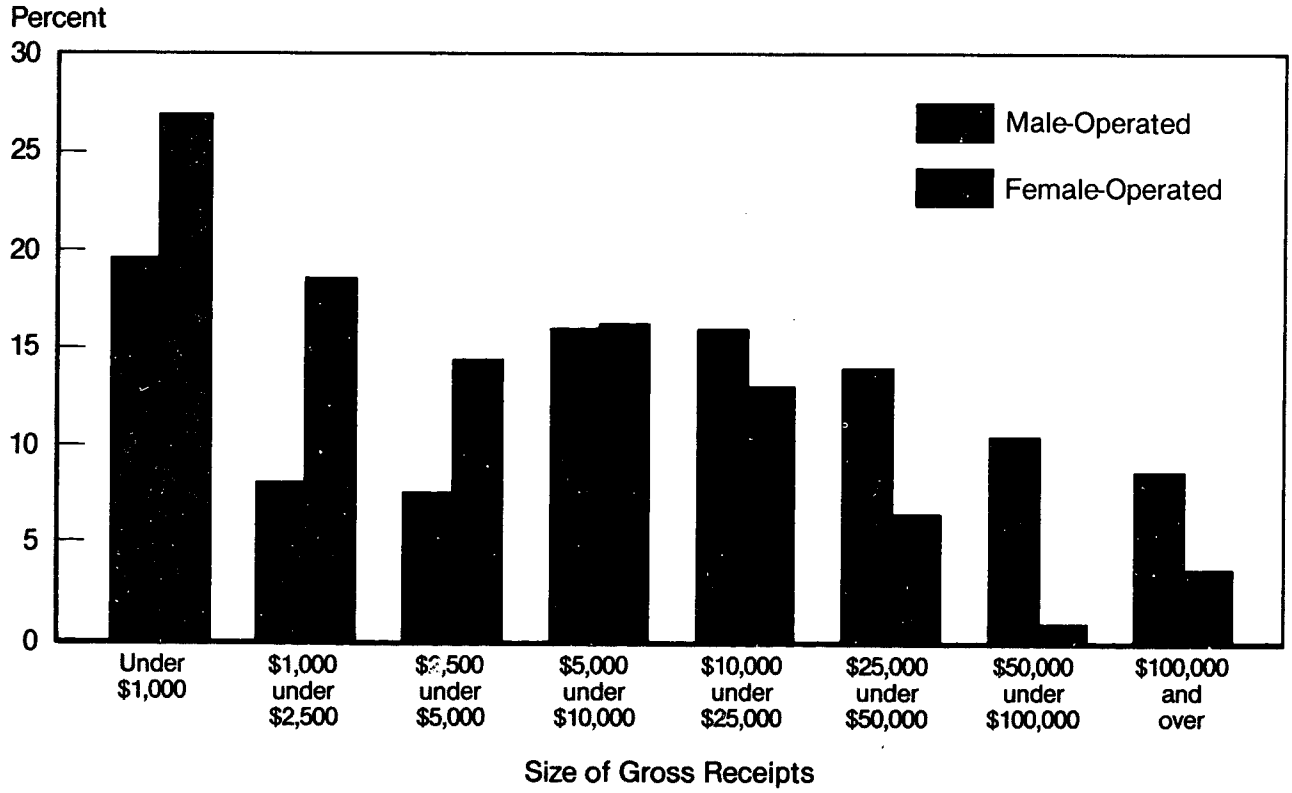
By Paul E. Grayson*

In 1980, almost three times as many nonfarm sole proprietorships were operated by men as by women. The male-operated proprietorships, on the average, did a volume of business three times as great as the female-headed proprietorships. Both male and female operated proprietorships were likely to be headquartered at home, the female-operated ones more so than their male counterparts. Businesses headquartered away from home, however, were likely to be substantially larger, in terms of gross receipts, than the at-home businesses.

For Tax Year 1980, nonfarm proprietorships reported (on Schedule C of Form 1040) total business receipts of $411.2 billion, of which one-eleventh--$36.4 billion--was reported by female proprietors. Ten times as much--$367.5 billion--was reported by male proprietors, and the balance of $7.3 billion was reported for jointly operated businesses. Trade (predominantly retail) and services were, by far, the most important of the major types of business reported (Table 1). These two categories accounted for 80 percent of the female-operated businesses and 60 percent of the businesses run by men.

The tendency of female-operated businesses to be smaller than male-operated ones shows up clearly in Table 2 (also see Figure A below). Only about 11 percent of the former had 1980 gross receipts of $25,000 or more, compared to one-third of the male businesses. Male businesses reported on returns jointly filed by husband and wife tended to be larger than those reported on nonjoint returns. This filing status differentiation was much less clearcut for female-operated businesses.

Figure A — Percentage Distributions by Amount of Gross Receipts: Male- and Female-Operated Nonfarm Sole Proprietorships Tax Year 1980



*Research Division; assisted by Janet Barnhardt, Individual Returns and Sandra Byberg, Corporation Returns Analysis Sections.

The adjusted gross income (AGI) distribution (see Table 3) of returns reporting a male-operated business showed no consistent pattern of difference from the corresponding distribution for female-headed businesses, (in marked contrast to the gross receipts data). Larger business volume among male-operated enterprises thus did not result in higher AGI; instead, it was apparently accompanied by lower levels of nonbusiness income.

In Table 4, data from 1973/74 show that profits from the business tend to be a much higher percentage of AGI on the corresponding return when male-headed businesses are considered. Among the female-operated businesses, on the other hand, business profits accounted for one-half or more of AGI on only 22 percent of the related returns, in contrast to 43 percent for male businesses. It is noteworthy that female-operated businesses reported on nonjoint returns contributed to AGI in a manner similar to male businesses. These businesses, operated by (mainly) single women, were less likely to be a secondary or sideline income source than businesses headed by wives reporting on joint returns.

Whether nonfarm proprietorships are headquartered at home [1] or at a different location depends, to some extent, on the sex of the proprietor and filing status of the return (see Table 5). Overall, 63 percent of the businesses with identified business addresses were located at home. Female proprietors were more likely to have their businesses at home than male proprietors: about 66 percent of the female proprietors,--many of whom were involved in direct selling organizations--compared with 60 percent of the males, reported the same address for the business and the residence. Nonjoint business returns were more likely than joint returns to indicate an at-home business--68 percent of the former group versus 61 percent of the latter. Although the sample of jointly operated proprietorships was rather small, it is interesting to note that over 80 percent of those were apparently at-home businesses.

Table 6 shows that the average size of away-from-home businesses (as measured by gross business receipts) was about two and one-half times larger than at-home businesses--$66,000 versus $26,900; this marked disparity was also true within the separate male and female groups. Male-operated businesses averaged gross receipts three times greater than their female counterparts--$49,700 to $16,500. The filing status of the return was also an important factor: businesses reported on jointly filed returns averaged almost two and one-half times larger receipts than nonjoint returns--almost $45,000 versus $19,200.

DATA SOURCES AND LIMITATIONS

The tables in this report, except as otherwise indicated, are based on the annual Taxpayer Usage Studies (TPUS) of individual income tax returns (Forms 1040 and 1040A). Tax Year 1980 TPUS data are based on a sample of returns filed by June 30, 1981. The sample of about 7,800 tax returns, drawn at an effective rate of about 1:13,000, covered about 98 percent of the individual returns filed in 1981 and 96 percent of the nonfarm proprietorship returns. Tax Years 1973 and 1974 TPUS data are based on samples of returns filed by May 1 of the following years and represent about 85 percent of the nonfarm proprietorship returns filed.

TPUS data (particularly with respect to counts of businesses) may therefore be expected to differ from Statistics of Income (SOI) data which are based on proprietorship returns sampled throughout the year. Returns filed later in the year generally report higher amounts of gross receipts and adjusted gross income [2] than returns filed earlier, as is illustrated by the following Table for 1980.

Percentage distribution of proprietorships by size of gross receipts

Size of gross receipts	TPUS	SOI
Totals: Number (millions)	9.33	9.73
Percent	100.0	100.0
Under $2,500	32.7	28.6
$2,500 under 5,000	9.6	11.9
$5,000 under 10,000	16.1	13.0
$10,000 under 25,000	15.3	17.6
$25,000 under 50,000	11.8	11.1
$50,000 under 100,000	7.5	8.6
$100,000 and over	7.0	9.2

TPUS estimates are also subject to greater sampling variability than SOI, the sample for the latter being stratified and more than ten times larger.

The upper limits of the coefficient of variation are indicated below for estimates of different sizes:

Coefficient of Variation (percent)	Number of Returns
2.5	6,500,000
5.0	3,300,000
10.0	1,100,000
15.0	500,000
20.0	290,000
25.0	190,000
30.0	140,000

NOTES AND REFERENCES

[1] Businesses were classed as "at home" if the business address on Schedule C (for nonfarm businesses) was the same as the taxpayer address on page 1 of Form 1040.

[2] Grayson, Paul., "Individual Income Tax Returns: Selected Characteristics from the 1980 Taxpayer Usage Study," SOI Bulletin, vol. 1, no. 3, Winter 1981-1982, p. 21.

Table 1. — Nonfarm Proprietorships: Distribution by Major Industry Group and by Sex of Proprietor, Tax Year 1980

[Figures are estimates based on samples--numbers are in thousands]

Major industry	Total[1]		Male operated		Female operated	
	Number	Percent	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total nonfarm sole proprietorships	9,730	100.0	6,929	100.0	2,535	100.0
Agricultural services, forestry, and fishing	307	3.2	264	3.8	30	1.2
Mining	120	1.2	102	1.5	11	0.4
Construction	1,073	11.0	1,045	15.1	20	0.8
Manufacturing	296	3.0	234	3.4	53	2.1
Transportation, communication, and utilities	439	4.5	404	5.8	28	1.1
Wholesale and retail trade	2,527	26.0	1,579	22.8	825	32.5
Wholesale trade	330	3.4	286	4.1	34	1.3
Retail trade	2,066	21.2	1,201	17.3	759	29.9
Wholesale and retail trade not allocable	131	1.3	92	1.3	32	1.3
Finance, insurance, and real estate	1,049	10.8	664	9.6	355	14.0
Services	3,843	39.5	2,580	37.2	1,200	47.3
Nature of business not allocable	75	0.8	56	0.8	13	0.5

[1]Also includes businesses jointly operated by husband and wife.
NOTE: Detail may not add to total due to rounding.
SOURCE: Statistics of Income--Sole Proprietorship Returns, 1979-1980, Table 13.

Table 2. — Nonfarm Proprietorships: Percentage Distribution by Amount of Gross Receipts, by Sex of Proprietor and Filing Status, Tax Year 1980

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

Size of gross receipts	Total[1]	Male operated			Female operated		
		All	Joint	Nonjoint	All	Joint	Nonjoint
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total:							
Number	9,330	6,256	4,985	1,271	2,614	1,767	847
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $2,500	32.7	27.5	25.7	34.3	45.4	43.8	48.5
Under $1,000	21.5	19.3	16.8	29.5	26.9	23.3	34.2
$1,000 under $2,500	11.1	8.1	9.0	4.8	18.5	20.5	14.3
$2,500 under $5,000	9.6	7.4	7.3	7.6	14.3	13.7	15.7
$5,000 under $10,000	16.1	15.9	15.0	19.0	16.2	19.9	8.6
$10,000 under $25,000	15.3	16.0	16.0	16.2	13.0	11.7	15.7
$25,000 under $50,000	11.8	13.9	14.8	10.5	6.5	5.5	8.6
$50,000 under $100,000	7.5	10.6	11.7	6.7	0.9	0.7	1.4
$100,000 and over	7.0	8.7	9.5	5.7	3.7	4.8	1.4

[1]Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.
NOTE: Detail may not add to total due to rounding.

Table 3. — Nonfarm Proprietorships: Percentage Distribution by Adjusted Gross Income Class of Related Tax Return and by Sex of Proprietor; Taxpayer Usage Study (TPUS) and Statistics of Income (SOI) compared, Tax Years 1974-1980

[All figures are estimates based on samples]

Size of adjusted gross income	1980 businesses				All businesses, 1974	
	SOI, all	TPUS			TPUS	SOI
		All[1]	Male operated	Female operated		
	(1)	(2)	(3)	(4)	(5)	(6)
Total, percent	100.0	100.0	100.0	100.0	100.0	100.0
No positive AGI	3.5	3.3	4.1	1.5	2.7	3.1
$1 under $2,000	*	4.1	3.3	6.3	6.4	*
$2,000 under $5,000	*10.8	7.2	6.5	8.7	14.3	*19.7
$5,000 under $10,000	15.0	17.5	17.9	14.6	25.2	21.6
$10,000 under $20,000	26.0	26.6	29.1	22.8	32.2	33.8
$20,000 under $50,000	36.9	36.8	34.4	41.7	17.0	18.6
$50,000 under $100,000	6.2	3.8	4.1	3.4	1.9	2.6
$100,000 and over	1.6	0.7	0.4	1.0	0.3	0.5

[1]Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.

*SOI data are available only for the combined class, $1 under $5,000.

NOTE: Source of SOI data is Statistics of Income--Sole Proprietorship Returns, 1979-1980, Table 15 and Statistics of Income--Business Tax Returns, 1974, Table 1.6. TPUS data labelled "1974" are actually averages for the combined Tax Year 1973 and 1974 samples.

Table 4. — Nonfarm Proprietorships: Percentage Distribution by Relative Importance of Business Profit (or Loss) — as a Percent of Adjusted Gross Income of Related Tax Return by Sex of Proprietor, Tax Years 1973-1974 Combined

[All figures are estimates based on samples]

Percent	All businesses[1]	Male operated	Female operated		
			All	Joint filing status	Nonjoint filing status
	(1)	(2)	(3)	(4)	(5)
Total	100.0	100.0	100.0	100.0	100.0
With AGI	97.4	97.7	98.2	100.0	91.2
No business income	21.8	17.7	20.7	27.5	4.4
Business income:					
Not 0, under 5	11.6	7.9	21.6	22.1	17.6
5 under 10	6.6	5.9	9.0	10.7	5.9
10 under 25	10.8	11.1	11.7	14.1	7.4
25 under 50	11.6	12.5	12.6	11.4	14.7
50 under 75	9.8	11.1	8.1	6.7	11.8
75 under 100	13.4	16.7	7.2	4.0	14.7
100 or more	11.9	14.8	7.2	3.4	14.7
With no AGI	2.6	2.3	1.8	-	8.8

[1]Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.

NOTE: Detail may not add to total due to rounding.

Table 5. — Nonfarm Proprietorships: Percentage Distribution by Location of Business by Sex of Proprietor and filing Status of Return, Tax Year 1980

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

Sex of proprietor and filing status	Nonfarm proprietorships		Location of business				
	Total number	Percent	Percent of total		Percent of determined		
			Undetermined	Determined	Total	At home	Away from home
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	9,330	100.0	11.9	88.1	100.0	62.7	37.3
Joint	7,212	100.0	11.9	88.1	100.0	61.3	38.7
Nonjoint	2,118	100.0	12.0	88.1	100.0	67.5	32.5
Males, total	6,256	100.0	11.2	88.8	100.0	60.1	39.9
Joint	4,985	100.0	11.4	88.6	100.0	58.6	41.4
Nonjoint	1,271	100.0	10.5	89.5	100.0	66.0	34.0
Females, total	2,614	100.0	13.0	87.0	100.0	65.9	34.0
Joint	1,767	100.0	12.3	87.7	100.0	64.0	36.0
Nonjoint	847	100.0	14.3	85.7	100.0	70.0	30.0
Males/Females jointly[1]	460	100.0	15.9	84.1	100.0	81.2	18.2

[1]Also includes business with proprietor's sex not determined; estimates should be used with caution because of the small number of sample returns upon which they are based.

Table 6. — Nonfarm Proprietorships: Average Gross Receipts for At Home and Away From Home Business by Sex of Proprietor and Filing Status of Returns, Tax Year 1980

[All figures are estimates in dollars based on samples]

Sex of proprietor and filing status	All businesses	Location of business		
		At home	Away from home	Undetermined
	(1)	(2)	(3)	(4)
Total	38,900	26,900	66,000	20,200
Joint	44,700	29,200	76,300	24,700
Nonjoint	19,200	19,800	24,000	4,800
Males, total	49,700	34,700	82,400	18,000
Joint	56,700	38,700	93,500	20,600
Nonjoint	22,300	20,900	30,400	6,900
Females, total	16,500	13,000	23,900	17,200
Joint	17,500	10,400	27,000	25,300
Nonjoint	14,600	18,300	12,600	2,500
Males/Females jointly[1]	19,400	10,700	21,700	55,000

[1]Also includes businesses with proprietor's sex not determined; estimates should be used with caution because of the small number of sample returns upon which they are based.

U.S. Possessions Corporation Tax Credit, 1980

By Kenneth Szeflinski*

The possessions tax credit of almost $1.6 billion was a relatively small portion of the more than $42 billion in credits claimed by all U.S. corporations for 1980. However, for the 589 corporations that claimed it, the credit was significant because it offset 100 percent of their U.S. tax liability on possession business income and qualified investment income. U.S. corporations conducting their business activities in Puerto Rico have claimed this tax credit since 1976, the first year for which a credit, rather than an income exclusion, was allowed.

Returns Claiming Possessions Tax Credit

Income Year	Number of Returns	Net Income (Billions)	Possessions Tax Credit (Billions)
1976	384	$1.5	$0.7
1977	519	1.8	0.8
1978	598	2.5	1.2
1979	597	3.1	1.4
1980	589	3.5	1.6

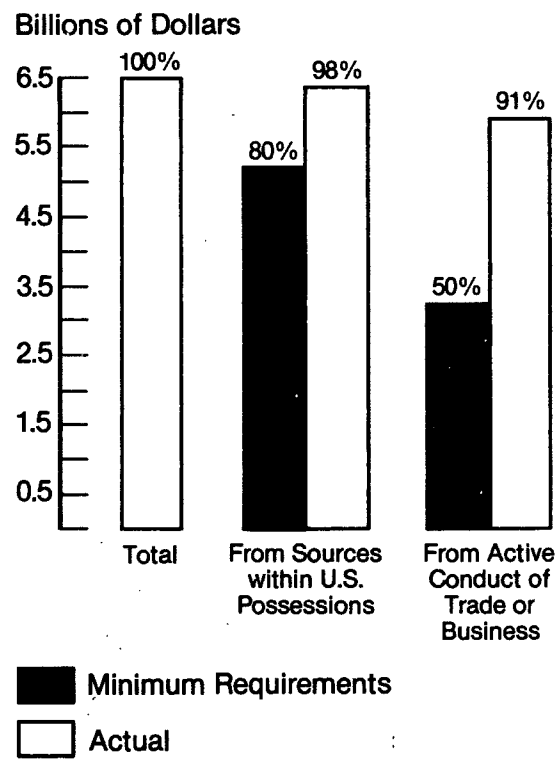
The amount of the possessions credit exceeded the Federal revenue loss attributable to the credit, since corporations which claimed the possessions credit could not claim the foreign tax credit for taxes paid with respect to possessions source income, as well as certain other Federal tax benefits which otherwise would have been available. The Treasury Department estimates that for 1980, the Federal revenue foregone as a result of the possessions tax credit was $1.2 billion, compared to a total possessions credit of $1.6 billion [1].

The 589 corporations claiming the credit for 1980 represented approximately 70 percent of the 820 corporations electing to be treated as possessions corporations. The remaining corporations were either inactive or reported a loss from their operations in a possession for 1980.

THE EVOLUTION OF THE POSSESSIONS TAX CREDIT

Although the credit presently benefits corporations deriving most of their income from the conduct of a trade or business in Puerto Rico or U.S. possessions (excluding the Virgin Islands), beneficial tax treatment of possessions income first began in 1921 to aid U.S. companies with subsidiaries operating in the Philippines (a possession of the United States from 1898 to 1945). Under the Revenue Act of 1921, corporations were exempt from U.S. taxation on all foreign, including possession, source income if at least 80 percent of their gross income was derived from sources within a U.S. possession, and at least 50 percent of their gross income was derived from the active conduct of a trade or business in a U.S. possession. Moreover, under certain conditions, these subsidiaries could be included in consolidated returns which included their U.S. parent corporation and other affiliates. These rules remained the basis for later provisions enacted in the Internal Revenue Code of 1954. Corporations which claimed the benefit of these provisions came to be known as "possessions corporations." Figure A shows that for 1980, possessions corporations greatly exceeded these gross income requirements.

Figure A
Possessions Corporation Gross Income, 1980



*Returns Analysis Section, Corporation Statistics Branch. Prepared under the direction of Daniel F. Skelly, Chief, Foreign Statistics Branch.

Before 1976, the provisions for possessions corporations entitled their parent corporations to a unique form of domestic tax treatment. In profitable years, the possessions income was excluded from taxation, while in loss years, the corporate parents were allowed to offset their profits with the subsidiaries' losses by joining the subsidiary in the filing of a consolidated return.

This "best of both worlds" tax benefit was removed by the Tax Reform Act of 1976. Although the 80 and 50 percent tests remained intact, possessions corporations were no longer permitted to be included in consolidated returns, thus eliminating the parents' tax benefits in both a profit year and a loss year (there were about 90 possessions corporations reporting a loss for 1980). It was also necessary for the company to make an election to be treated as a possessions corporation (the election was irrevocable for 10 years unless the Secretary of the Treasury consented). Also, the exemption of income was changed to a credit against U.S. income tax equal to that portion of the tax attributable to possessions business income and qualified possession source investment income.

The Tax Equity and Fiscal Responsibility Act of 1982 made two additional changes in the provisions for possessions corporations. First, it cut back the amount of passive investment income that a corporation could earn and still qualify for the possessions tax credit. The 50 percent active trade or business test was increased to 55, 60 and 65 percent for taxable years beginning in 1983, 1984 and 1985 (and thereafter), respectively. Secondly, the Act provided new rules for the allocation, between a U.S. parent corporation and an affiliated possessions corporation, of income attributable to intangible property.

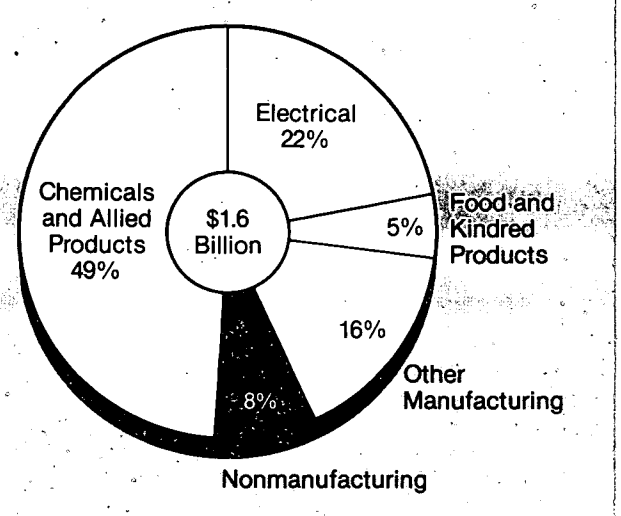
INDUSTRY HIGHLIGHTS

Manufacturers received most of the tax benefits permitted under the possessions system of taxation. Corporations manufacturing chemicals and allied products (pharmaceuticals, in particular) or electrical and electronic equipment claimed over 70 percent of the total possessions tax credit while representing less than 40 percent of the corporations.

While the companies that manufactured chemicals and drugs claimed an average credit of nearly $8 million, corporations that manufactured electrical and electronic equipment earned nearly $3 million of credit on the average. These two industries accounted for approximately 50 percent of the more than $12 billion in total receipts of all the possessions corporations. Nonmanufacturing corporations represented only about 20 percent of those claiming the credit, and their credit accounted for less than 10 percent of the total.

This reflects the incentives which the Government of Puerto Rico enacted to attract manufacturing companies to the island. Under Puerto Rico's Industrial Incentive Acts, U.S. corporations opening plants on the island have been granted various exemptions, up to 100 percent, from Puerto Rican taxes. In return, the companies have provided new employment opportunities, as well as new investments in the Puerto Rican economy. The exemptions from Puerto Rican tax applied to qualified passive investment income, as well as business income.

Figure B
Percent of Total Tax Credit by Industry, 1980



Of the 589 corporations that claimed the possessions tax credit in 1980, there were 303 corporations that reported over $375 million of "qualified possession source investment income," i.e., non-business income attributable to the investment, in a possession, of funds derived from the active conduct of business in that same possession. Interest from deposits in Puerto Rican financial institutions is generally considered qualified possession source investment income and is therefore eligible for the possessions tax credit.

Although the discussion so far has centered on the possessions credit claimed for business operations conducted in Puerto Rico, there were also 14 corporations that claimed the credit for operations in Guam and other U.S. possessions.

U.S. Possession	Number of returns	Credit (000)
Puerto Rico	575	$1,569,930
Guam	5	1,130
Other	9	1,674
Total	589	1,572,734

The data for these corporations are included in tables 1 and 2 of this article, although not shown separately.

The fourteen largest returns, those with total assets of $250 million or more, accounted for over one-third of the assets for all corporations that claimed the possessions tax credit and over 27 percent of the credit itself. Nine of the corporations manufactured chemicals and allied products and claimed a combined possessions tax credit of $285 million.

EMPLOYMENT DATA

One of the major benefits to the economy of Puerto Rico under the possessions corporation system of taxation is the expansion of employment opportunities. Employment data, based on the Federal unemployment insurance tax returns available for 282 possessions corporations in manufacturing industries reveals a total of 54,202 employees. It is estimated that employment in all possessions corporations in manufacturing industries in 1980 was approximately 77,000 or about 9 percent of the total employment in Puerto Rico of approximately 830,000 [2,3]. Four manufacturing industries accounted for over 73 percent of the employees of possessions corporations for which employment data are available.

Industry	Number of Corporations	Employees Number	Employees Percent
Food and kindred products	10	5,355	9.9
Apparel	52	11,361	21.0
Chemicals	52	10,347	19.1
Electrical and electronic equipment	74	12,712	23.5
Total	282	54,202	100.0

All manufacturers operating in Puerto Rico reported a total employment of 157,000 for 1980 [4]. Possessions corporations employed approximately one-half of all employees in the manufacturing sector of Puerto Rico.

The significant number of employees of possessions corporations highlights their value to the economy of Puerto Rico in light of the 17.1 percent unemployment rate reported for the year ending June 30, 1980. It appears that the possessions corporation system of taxation has benefited both the Commonwealth of Puerto Rico through additional employment in Puerto Rico, and the corporations themselves through the credit.

SOURCES OF DATA

The data in this article were tabulated from all returns filed no later than June 30, 1982 by possessions corporations for accounting periods ending between July 1980 and June 1981. Because 100 percent of the returns filed were used for the statistics, they are not subject to sampling error. General information about nonsampling error may be found in the Appendix of this report. Table 1 gives various details from the income statement, balance sheet and tax computation schedule as reported by the corporations claiming a credit [5]. These data are classified by selected industry. Table 2 provides data reported on the tax credit computation schedule and are classified by size of total assets. The data in table 2 are based on the 571 possessions corporations for which the possessions tax credit computation schedules were available.

REFERENCES

[1] U.S. Department of the Treasury, The Operation and Effect of the Possessions Corporation System of Taxation--Fourth Report, 1983.

[2] U.S. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States--1981.

[3] See U.S. Department of the Treasury, op. cit.

[4] Ibid.

[5] It should be noted that the data in Table 1 are not directly comparable to those found in Table 5-2 of the Treasury Report which covers all corporations that made an election under Internal Revenue Code section 936 to be treated as possessions corporations even though they may not have been able to claim a credit for 1980. Moreover, the data in Table 5-2 were based on returns filed no later than January 31, 1982.

Table 1. — All Corporation Income Tax Returns With U.S. Possession Tax Credit: Selected Balance Sheet and Income Statement Items, Income Tax, and Possessions Tax Credit, by Industry

[Money amounts are in thousands of dollars]

Industry	Number of corporations	Total assets	Depreciable assets	Accumulated depreciation	Retained earnings	Total receipts	Business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	589	15,775,166	3,587,303	1,138,728	10,606,627	12,086,402	11,319,684
Manufacturing, total	473	12,750,508	2,300,897	827,401	9,983,741	9,813,751	9,225,373
Food and kindred products	18	900,829	175,931	46,188	680,295	819,277	782,250
Tobacco manufactures	3	147,108	24,389	9,129	90,427	201,368	195,431
Textile mill products	8	120,977	10,165	5,828	115,791	51,989	48,345
Apparel	72	346,453	34,167	17,237	267,410	432.795	419,044
Furniture and fixtures	3	7,328	2,598	1,353	4,328	7,471	7,244
Paper and allied products	5	12,352	4,121	1,242	7,753	23,794	23,693
Printing and publishing	4	22,799	4,016	1,534	18,255	17,202	15,934
Chemicals and allied products	98	6,795,523	1,335,034	472,810	5,157,303	4,017,995	3,673,745
Rubber products	10	64,137	31,308	5,272	37,106	60,989	58,175
Leather and leather products	14	91,894	10,001	4,973	75,756	138,724	136,811
Stone, clay, and glass products	8	35,079	8,546	5,173	30,125	56,851	54,385
Primary metal industries	4	20,409	744	455	13,602	17,627	16,661
Fabricated metal products	23	189,265	36,652	10,496	149,851	142,458	136,169
Machinery	13	184,217	17,921	5,363	161,366	148,161	140,155
Electrical and electronic equipment	118	2,754,115	319,116	128,690	2,391,524	2,179,890	2,045,953
Motor vehicles and equipment	6	39,268	4,457	1,598	35,213	36,704	35,546
Scientific instruments	35	410,677	58,944	16,360	315,979	303,235	289,423
All other manufacturing	31	608,079	222,788	93,701	431,659	1,157,222	1,146,409
Nonmanufacturing, total	113	3,013,432	1,283,291	310,458	613,811	2,261,892	2,083,781
Mining and construction	9	16,617	3,558	1,246	10,459	21,952	20,947
Transportation and public utilities	5	818,154	904,291	183,250	8,258	252,782	251,273
Wholesale trade	27	536,250	178,096	69,618	352,247	1,198,921	1,167,754
Retail trade	22	208,829	103,709	40,056	72,490	487,892	462,963
Finance, insurance, and real estate	23	1,235,952	23,509	1,991	58,591	116,854	10,303
Services	27	197,630	70,128	14,297	111,766	183,491	170,541
Nature of business not allocable	3	11,226	3,115	869	9,075	10,758	10,530

Industry	Total deductions	Cost of sales and operations	Net income	Income tax before credits	U.S. possessions tax credit	Income tax after credits
	(8)	(9)	(10)	(11)	(12)	(13)
All industries	8,528,414	6,620,907	3,532,562	1,599,768	1,572,734	25,334
Manufacturing, total	6,532,815	5,120,563	3,255,509	1,474,330	1,450,946	22,120
Food and kindred products	636,345	535,096	182,932	82,647	80,472	1,217
Tobacco manufactures	169,985	73,501	31,382	14,436	14,033	403
Textile mill products	36,359	30,131	15,630	7,171	6,533	638
Apparel	346,818	319,593	85,506	38,910	37,366	1,524
Furniture and fixtures	6,753	4,211	718	330	290	41
Paper and allied products	22,133	20,418	1,661	764	764	-
Printing and publishing	11,362	8,284	5,840	2,636	2,636	-
Chemicals and allied products	2,272,088	1,472,714	1,730,109	778,394	768,450	9,845
Rubber products	40,397	33,591	20,591	9,452	9,407	45
Leather and leather products	119,960	107,759	18,714	8,556	8,478	78
Stone, clay, and glass products	49,595	44,115	7,255	3,291	3,280	11
Primary metal industries	14,598	13,368	3,029	1,393	1,393	-
Fabricated metal products	102,846	86,347	39,598	18,160	18,158	2
Machinery	104,223	90,042	43,484	19,852	19,771	60
Electrical and electronic equipment	1,382,611	1,158,888	788,739	360,517	353,417	6,935
Motor vehicles and equipment	25,510	22,186	11,195	5,145	5,124	21
Scientific instruments	181,858	141,223	121,335	55,659	55,186	471
All other manufacturing	1,009,372	959,096	147,790	67,018	66,188	829
Nonmanufacturing, total	1,987,010	1,492,765	274,882	124,478	120,906	3,138
Mining and construction	16,659	13,685	5,293	2,379	2,370	9
Transportation and public utilities	198,088	94,712	54,694	25,082	25,061	10
Wholesale trade	1,048,869	981,201	150,052	68,865	66,662	2,201
Retail trade	477,438	307,982	10,454	4,667	3,682	568
Finance, insurance, and real estate	107,123	148	9,731	4,082	3,941	141
Services	138,833	95,037	44,658	19,403	19,190	209
Nature of business not allocable	8,589	7,578	2,169	959	884	76

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

Table 2. — Corporation Income Tax Returns With Form 5735 Filed in Support of U.S. Possessions Tax Credit: Possession Source Gross Income and Deductions, Total and Qualified Taxable Income, Income Tax and Possessions Tax Credit, by Size of Total Assets

[Money amounts are in thousands of dollars]

Item	All returns	Size of total assets					
		Assets zero or not reported	$1 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	571	9	8	7	17	60	180
Total assets	15,466,711	-	233	1,195	6,594	44,367	446,018
Qualified gross income, total	6,257,163	81,264	1,871	2,237	7,938	40,919	339,254
From trade or business	5,780,668	28,818	1,871	2,231	7,744	40,600	334,171
From sale of assets	100,670	41,220	-	-	-	-	-
Possession source investment income	376,801	11,225	-	6	194	319	5,083
Deductions, total	2,916,226	20,302	1,613	1,967	5,855	25,764	231,378
Definitely allocable	2,714,302	17,531	1,613	1,785	5,601	22,740	221,165
Not definitely allocable	201,924	2,771	-	182	254	3,024	10,213
Qualified taxable income	3,339,950	60,962	258	271	2,082	15,156	107,598
Taxable income from all sources	3,391,136	60,970	256	271	2,083	15,298	108,226
Income tax against which credit was allowed	1,556,117	24,075	93	119	887	6,710	48,923
U.S. possessions tax credit	1,529,774	24,073	93	119	885	6,656	48,531

Item	Size of total assets--Continued					
	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	80	87	57	31	21	14
Total assets	575,823	1,452,814	1,977,918	2,167,672	3,525,874	5,268,204
Qualified gross income, total	278,451	615,343	776,773	952,951	1,117,491	2,042,670
From trade or business	266,177	576,518	722,692	882,877	1,010,857	1,906,110
From sale of assets	178	1,356	-	12,852	-	45,065
Possession source investment income	12,096	38,444	54,081	57,222	106,634	91,495
Deductions, total	109,460	242,756	264,626	439,322	460,964	1,112,220
Definitely allocable	106,104	228,248	256,045	396,514	393,343	1,063,614
Not definitely allocable	3,356	14,508	8,582	42,808	67,621	48,606
Qualified taxable income	168,991	372,306	512,147	513,629	656,098	930,451
Taxable income from all sources	170,196	377,280	524,133	519,858	663,177	949,388
Income tax against which credit was allowed	78,099	173,304	242,158	240,103	304,984	436,661
U.S. possessions tax credit	77,549	170,842	235,542	236,234	301,742	427,508

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

1982 Crude Oil Windfall Profit Tax, Second Quarter

By Rashida Belal*

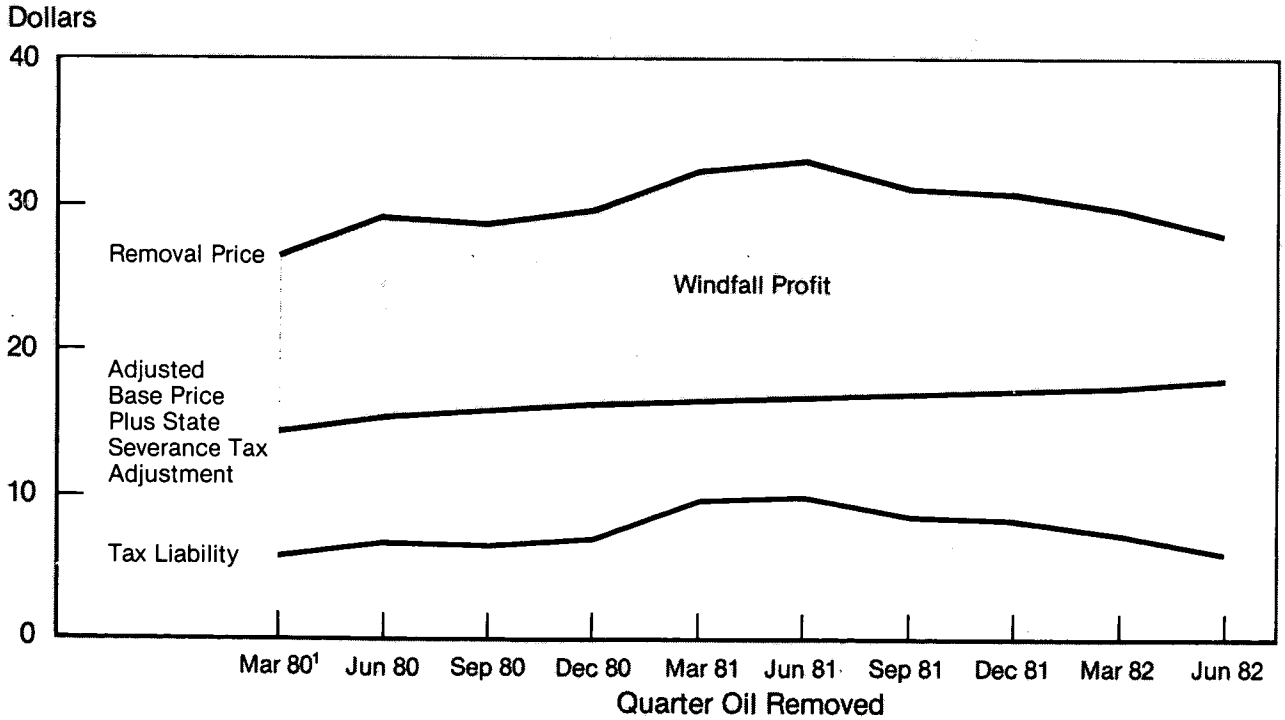
The price of domestic crude oil is largely determined by the international market price. As the foreign oil supply has been increasing relative to demand, prices of oil on both foreign and domestic markets have been dropping significantly. In turn, falling prices for domestic crude oil have resulted in declining windfall profits and a reduction in tax revenues for the Treasury.

Data for the second quarter of 1982 reflect the continuing decrease in the average removal price (generally the price for which the oil is sold). The average price per barrel, which was slightly more than $28 for the second quarter of 1982, decreased more than 15 percent since the same quarter in 1981.

Current figures for this quarter also show tax liability, after adjustments, of approximately $4.0 billion, a decline from the first quarter of 1982 of about $1 billion, or 20 percent. However, when compared to the high point, the quarter ended June 1981, tax liability declined about 44 percent. The liability decrease reflected not only the abundant supply of foreign crude oil relative to world wide demand, but also the continuing efforts in the United States to conserve oil and gasoline.

Shown in the table below is windfall profit tax liability before and after adjustments. Adjustments become necessary as a result of errors in withholding or from the net income limitation. (The net income limitation provision limits the windfall profit to 90 percent of the net income per barrel of oil and can be claimed quarterly.) Should under- or over-withholding occur, the depositing or withholding agent (usually

Components of Windfall Profit Tax Liability: Averages per Barrel by Quarter Oil Removed



NOTE: Because of price controls during 1980, there were cases where the removal price was less than the adjusted base price and no Form 6047 was filed. The data in the figure are based on information reported.

[1]One month only.

*Foreign Special Projects Section. Prepared under the direction of Michael Coleman, Chief.

the first purchaser) is responsible for correcting that error to the extent possible by adjusting the amounts withheld in succeeding quarters. It is this type of adjustment that is reflected in the table. However, over-withholding of windfall profit tax due to error or the net income limitation which has not been corrected by the withholding agent can be claimed as a refund or credit by producers on their income tax returns.

Windfall Profit Tax Before and After Adjustments
(Millions of dollars)

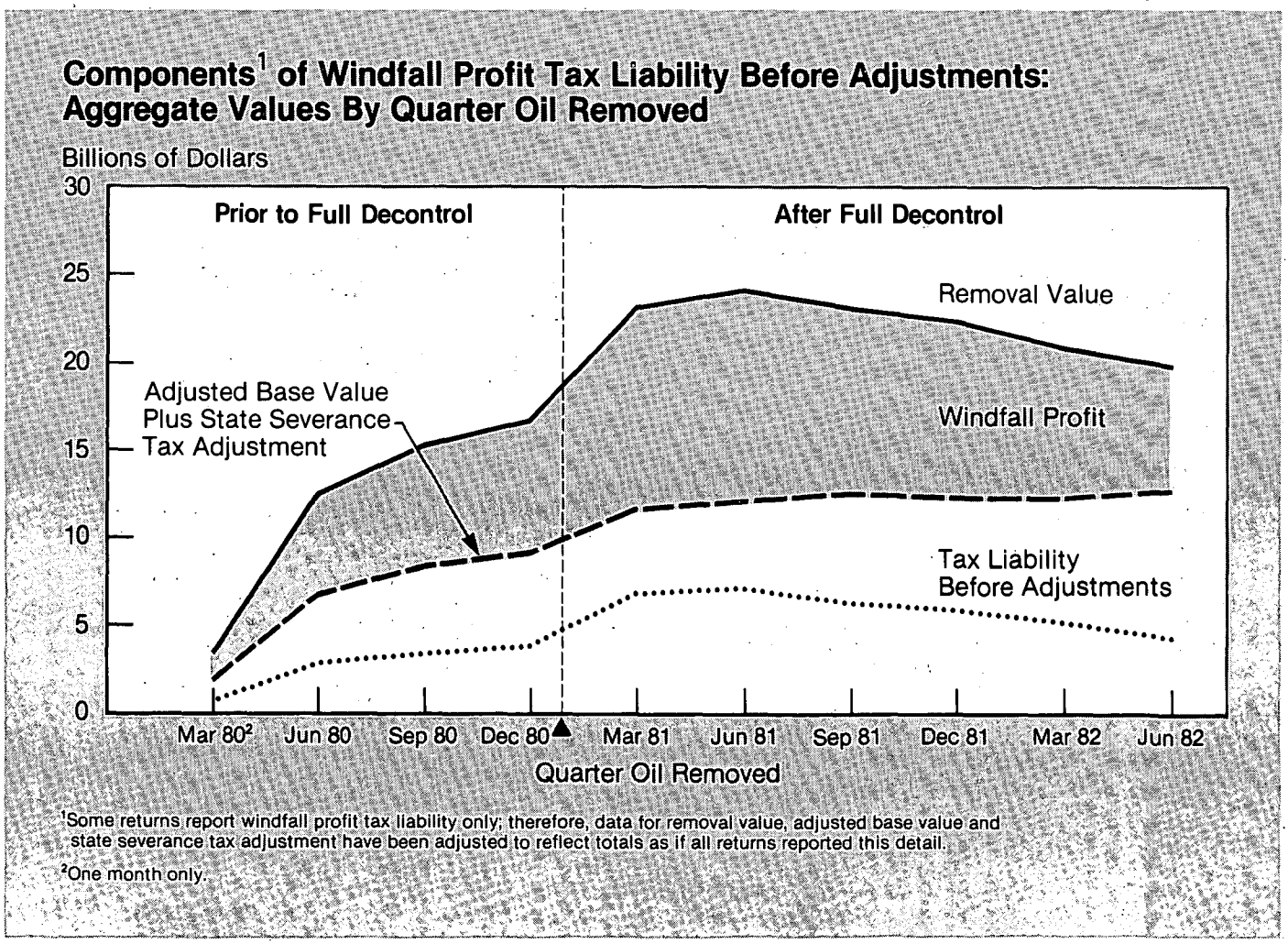
Quarter Ending	Tax Before Adjustments	Adjustments	Tax After Adjustments
Total	$47,023	-$2,165	$44,858
Mar. 1980 1/ ...	788	---	788
June 1980	2,842	-21	2,821
Sept. 1980	3,413	-88	3,325
Dec. 1980	3,918	-927	2,991
Mar. 1981	6,953	+242	7,195
June 1981	7,253	-107	7,146
Sept. 1981	6,344	-251	6,093
Dec. 1981	6,007	-497	5,510
Mar. 1982	5,222	-221	5,001
June 1982	4,283	-295	3,988

1/ One month only.

According to taxpayers who provided complete detail on how the tax is computed [1], liabilities generated by the production of tier one oil have always been the dominant element. For the quarter ended June 1982, tier one oil represented 67 percent of the total production and included all domestically-produced crude oil other than oil specifically classified as tier two or three or explicitly exempted from the tax. Tier two oil represented 13 percent of the total production, and included oil produced from stripper well property and oil from economic interests in a Naval Petroleum Reserve held by the United States. Tier three oil accounted for 20 percent of production. Tier three oil included heavy oil, incremental tertiary oil and newly discovered oil. Newly discovered oil, the tax rate for which was lowered for oil removed in 1982, increased in importance as is shown below.

Percentage of Tax Liability by Tier of Oil

Quarter Ending	Tier One	Tier Two	Tier Three
June 1981	70	14	16
Sept. 1981	69	14	17
Dec. 1981	69	13	18
Mar. 1982	68	13	19
June 1982	67	13	20



[1]Some returns report windfall profit tax liability only; therefore, data for removal value, adjusted base value and state severance tax adjustment have been adjusted to reflect totals as if all returns reported this detail.

[2]One month only.

DATA SOURCES AND LIMITATIONS

The Quarterly Federal Excise Tax Return, Form 720, is the form on which the windfall profit tax is reported. Form 6047, Windfall Profit Tax, shows how the tax is computed and is filed as an attachment to Form 720. Tabulations in this article are based on the Form 6047. Returns are due two months after the end of the quarter in which the oil is removed. Data are based on all returns with a tax liability of $1 million or more before adjustments and a 10 percent sample of all other returns.

The SOI Bulletin also includes data on excise tax collections. The excise tax collection figures show the liability after adjustments, as reported on Form 720, from returns entered into the IRS' computerized Business Master File (BMF) each quarter. A number of considerations affect comparisons of data from these two sources. As mentioned above, returns are not due until two months after the close of the taxable quarter; however, the interval between the close of the taxable period and the final recording of the return often varies, so that the quarterly BMF totals usually represent several taxable periods. On the other hand, the data presented here have been tabulated for specific taxable periods. As a result, the two sets of statistics are not directly comparable.

DEFINITIONS

Brief definitions of the terms used in the tables are given below.

Adjusted Base Price.--The base price multiplied by the inflation adjustment, which is derived from the Gross National Product (GNP) "implicit price deflator."

Adjustments to Liability.--Corrections applied to the current quarter's liability in order to correct for the net income limitation and over- and under-withholding in previous quarters.

Base Price.--For tier one oil, the upper tier ceiling price, as defined by Department of Energy price control regulations, which would have applied to the oil had it been produced and sold in May 1979, reduced by 21 cents. For tiers two and three oil, the base prices were $15.20 and $16.55, respectively, adjusted for grade and quality.

Crude Oil.--The term applies only to natural crude petroleum and does not include synthetic petroleum, such as oil from shale or tar sands. It does, however, include natural gas liquids treated as crude oil under the June 1979 energy pricing regulations issued by the Department of Energy.

Exempt Alaskan Oil.--Oil from a reservoir other than the Sadlerochit reservoir that has been commercially exploited by any well north of the Arctic Circle; and oil produced north of the divides of the Alaska and Aleutian Ranges, and at least 75 miles from the nearest point of the Trans-Alaskan Pipeline System.

Exempt Charitable Oil.--Oil produced from economic interests held by qualified charitable medical facilities, educational institutions, and child care organizations (as defined in Internal Revenue Code section 170), if such interest was held on January 21, 1980, and at all times thereafter; and oil produced from interests held by a church on January 21, 1980, if, prior to January 22, 1980, the net proceeds of such oil were dedicated to the support of a medical facility, educational institution, or child care facility.

Exempt Governmental Oil.--Oil produced from an economic interest held by a state or political subdivision (including agencies and instrumentalities), the net income from which is used for public purposes.

Exempt Indian Oil.--Oil produced from mineral interests held by or on behalf of Indian tribes or individuals on January 21, 1980, which is one of the following: (a) production received by Indian tribes and individuals from Tribal Trust Lands (the title to such land is held by the United States in trust for the tribes), (b) production from land or mineral interests held by an Indian tribe eligible for services provided to Indians by the Secretary of the Interior, or (c) oil proceeds which are paid into the U.S. Treasury to the credit of tribal or native trust funds pursuant to law. This exemption also applies to production of any Alaskan Native Corporation prior to 1991.

Exempt Royalty Oil.--Qualified royalty owners are exempt from the windfall profit tax on two barrels of oil per day for each day of the calendar quarter for oil removed after December 31, 1981. For 1985 and thereafter, three barrels per day will be exempt.

Net Income Limitation.--The windfall profit on a barrel of oil may not exceed 90 percent of the net income attributable to the barrel.

Removal Price.--Generally, the price for which a barrel of oil is sold. In some instances, a constructive sale price is used.

Sadlerochit Oil.--Crude oil production from the Sadlerochit reservoir in the Prudhoe Bay oil field in Alaska.

State Severance Tax Adjustment.--A state severance tax is a tax imposed by a state with respect to the extraction of oil. The windfall profit is reduced by the amount by which the severance tax exceeds that which would have been imposed had the oil been valued at its adjusted base price.

Stripper Oil.--In general, oil from a property from which the average daily production per well has been 10 barrels or less for any consecutive 12-month period after 1972.

Tier One Oil.--All domestically-produced crude oil other than any oil classified in tier two or three, or explicitly exempted by law from the tax. This includes the bulk of domestic oil from reservoirs proven to be productive before 1979.

Tier Two Oil.--Any oil which is from a stripper well property within the meaning of the June 1979 Department of Energy pricing regulations and oil from a U.S. economic interest in a Naval Petroleum Reserve. Note that the Crude Oil Windfall Profit Tax Act of 1980 defined Tier Two Oil as from a "National" Petroleum Reserve. This was amended to read "Naval" Petroleum Reserve by the Technical Corrections Act of 1982.

Tier Three Oil, Heavy Oil.--All crude oil which is (1) produced from property which had a weighted average gravity of 16.0 degrees or less on the American Petroleum Institute (API) scale, corrected to 60 degrees Fahrenheit, for the last month of production prior to July 1979, or (2) oil from a property with a weighted average gravity of 16.0 degrees API or less, corrected to 60 degrees Fahrenheit, for the taxable period.

Tier Three Oil, Incremental Tertiary Oil.--Production in excess of a base level on a property on which

a qualified tertiary recovery project (one which utilizes one of several specific chemical, fluid or gaseous recovery methods to extract oil not recoverable using standard techniques) has been undertaken. The non-incremental oil (i.e., the amount of production up to the base level) remains in the otherwise applicable tier.

Tier Three Oil, Newly Discovered Oil.--Crude oil that is sold after May 31, 1979, and that is produced from (1) an outer continental shelf area for which the lease was entered into on or after January 1, 1979, and from which there was no production in Calendar Year 1978 or (2) an on-shore property developed after Calendar Year 1978.

Windfall Profit.--The excess of the removal price of the barrel of oil over the sum of the adjusted base price and the severance tax adjustment.

NOTES AND REFERENCES

[1] At the inception of the windfall profit tax, taxpayers were not required to complete the detail of the Form 6047, which shows how the tax is computed. However, taxpayers were required to provide full information as of January 1981.

[2] U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business.

[3] Belal, Carol and Clark, Phil, "Windfall Profit Tax Liability for 1980," SOI Bulletin, Volume 1, No. 2, pages 50-54.

[4] Joint Committee on Taxation (Staff), General Explanation of the Crude Oil Windfall Profit Tax Act of 1980, U.S. Government Printing Office, 1981.

Table 1. — Windfall Profit Tax Liability by Oil Tier and Tax Rate for Quarter Ending June 1982 Aggregate Components of Windfall Profit

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	671,913	18,824	11,692	366	6,766	4,044
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	303,270	9,151	4,767	186	4,198	2,939
Taxed at 50 percent	28,933	901	465	26	410	205
Tier one, Sadlerochit oil:						
Taxed at 70 percent	118,277	2,211	1,885	58	268	188
Taxed at 50 percent	7	1	1	-	-	-
Tier two oil:						
Taxed at 60 percent	52,312	1,573	999	26	548	329
Taxed at 30 percent	32,832	1,008	647	16	345	104
Tier three oil (taxed at 30 percent):						
Newly discovered oil[1]	94,146	2,950	2,121	50	779	214
Incremental tertiary oil	9,400	296	211	4	81	24
Heavy oil	32,737	734	596	1	137	41
Returns with total tax liability only	-	-	-	-	-	240[2]

Table 2. — Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for the Quarter Ending June 1982 Average Daily Production and Average Dollars per Barrel

Oil tier and tax rate	Daily production (000's)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	7,384	28.01	17.40	.54	10.07	6.01
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	3,333	30.17	15.71	.61	13.85	9.69
Taxed at 50 percent	318	31.15	16.07	.89	14.19	7.09
Tier one, Sadlerochit oil:						
Taxed at 70 percent	1,300	18.69	15.93	.48	2.28	1.58
Taxed at 50 percent	([3])	29.02	15.34	.57	13.11	6.55
Tier two oil:						
Taxed at 60 percent	575	30.06	19.10	.49	10.47	6.28
Taxed at 30 percent	361	30.70	19.70	.47	10.53	3.15
Tier three oil: (taxed at 30 percent):						
Newly discovered oil[1]	1,035	31.33	22.53	.52	8.28	2.27
Incremental tertiary oil	103	31.49	22.47	.43	8.59	2.57
Heavy oil	360	22.41	18.20	.03	4.18	1.25

[1]Newly discovered oil is taxed at 27.5 percent beginning in 1982; however, some returns continue to withhold at the 30 percent rate.

[2]Also includes $34 million for returns that reported by tier and type, but did not report data for columns 1-5 in Table 1.

[3]Less than 1,000 barrels.

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

Table 3. — Windfall Profit Tax Liability by Oil Tier and Tax Rate for January — June 1982 Aggregate Components of Windfall Profit

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	1,340,365	38,828	22,903	812	15,113	9,010
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	611,183	19,032	9,451	407	9,174	6,422
Taxed at 50 percent	58,443	1,882	927	57	898	449
Tier one, Sadlerochit oil:						
Taxed at 70 percent	236,028	4,600	3,703	134	763	534
Taxed at 50 percent	27	1	-	-	1	-
Tier two oil:						
Taxed at 60 percent	104,010	3,235	1,959	56	1,220	732
Taxed at 30 percent	66,168	2,124	1,284	36	804	237
Tier three oil (taxed at 30 percent):						
Newly discovered oil[1]	182,657	5,886	4,048	108	1,730	479
Incremental tertiary oil	18,964	617	405	11	201	60
Heavy oil	62,886	1,452	1,125	2	325	98
Returns with total tax liability only	-	-	-	-	-	496[2]

Table 4. — Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for January — June 1982 Average Daily Production and Average Dollars per Barrel

Oil tier and tax rate	Daily production (000's)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	7,405	28.97	17.09	.60	11.28	6.72
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	3,377	31.13	15.46	.66	15.01	10.50
Taxed at 50 percent	323	32.19	15.86	.97	15.36	7.67
Tier one, Sadlerochit oil:						
Taxed at 70 percent	1,304	19.49	15.69	.56	3.24	2.26
Taxed at 50 percent	([3])	28.66	15.26	.63	12.77	6.39
Tier two oil:						
Taxed at 60 percent	575	31.10	18.83	.54	11.73	7.04
Taxed at 30 pecent	366	32.09	19.41	.55	12.13	3.57
Tier three oil: (taxed at 30 percent):						
Newly discovered oil[1]	1,009	32.25	22.15	.59	9.51	2.63
Incremental tertiary oil	105	32.52	21.38	.58	10.56	3.16
Heavy oil	347	23.11	17.87	.04	5.20	1.56

[1]Newly discovered oil is taxed at 27.5 percent beginning in 1982; however, some returns continue to withhold at the 30 percent rate.

[2]Also includes $47 million for returns that reported by tier and type, but did not report data for columns 1-5 in Table 1.

[3]Less than 1,000 barrels.

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

Table 5. — Exempt Oil Volume by Tier and Category, Quarter Ending June 1982
(Thousands of barrels)

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	37,103	20,650	4,871	11,019	257	306
Exempt governmental interest	18,781	15,458	875	2,163	123	162
Exempt charitable interest	1,141	630	304	159	33	15
Exempt Indian oil	1,571	575	463	520	3	9
Exempt Alaskan oil	7,084	368	242	6,471	1	1
Exempt Royalty oil	8,525	3,618	2,986	1,705	97	118

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

Table 6. — Exempt Oil Volume by Tier and Category, January — June 1982
(Thousands of barrels)

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	69,899	39,872	8,579	20,320	531	597
Exempt governmental interest	36,715	30,271	1,705	4,197	248	295
Exempt charitable interest	2,304	1,231	575	342	128	28
Exempt Indian oil	2,802	1,126	916	737	5	18
Exempt Alaskan oil	12,855	523	245	12,085	1	1
Exempt Royalty oil	15,223	6,721	5,138	2,960	148	255

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

Selected Statistical Series, 1970-1983

Table

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2 - Nonfarm Sole Proprietorship Returns: Selected Income and Deduction Items for Selected Years, 1970-1981, 57

3 - Partnership Returns: Selected Income Statement and Balance Sheet Items for Selected Years, 1970-1980, 57

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The Government are very keen on amassing statistics. They collect them, add them, raise them to the nth power, take the cube root and prepare wonderful diagrams. But, you must never forget that every one of these figures comes in the first instance from the Village Watchman, who just puts down what he damn pleases.

Sir Josiah Stamp
Inland Revenue Department
England 1896-1919

Table 1.-- **Individual Income Tax Returns:** Selected Income and Tax Items for Selected Years, 1970-1981

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

Item	1970	1975	1978	1979	1980	1981 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
All returns	74,279,831	82,229,332	89,771,551	92,694,302	93,902,469	95,284,813
Joint returns	42,376,365	44,140,085	44,483,348	44,855,141	45,243,211	45,750,313
Sources of income:						
Salaries and wages:						
Number of returns	66,965,659	73,520,046	80,278,349	83,200,646	83,802,109	84,199,098
Amount	531,883,892	795,399,462	1,090,291,855	1,229,251,389	1,349,842,802	1,489,233,708
Interest received:						
Number of returns	32,630,355	40,378,240	46,107,411	47,885,069	49,019,575	49,706,957[1]
Amount	22,021,267	43,433,554	61,222,522	73,875,462	102,009,444	139,901,533[1]
Taxable pensions and annuities:						
Number of returns	3,249,558	5,088,937	6,373,564	6,866,851	7,373,704	8,173,818
Amount	7,878,808	20,886,871	32,743,819	37,346,510	43,339,736	52,079,899
Dividends:						
No. of returns before exclusion	12,452,227	13,370,427	13,587,058	13,969,453	14,640,139	16,500,857[1]
Amount	17,018,148	23,270,182	31,671,858	37,479,767	43,567,241	48,470,224[1]
No. of returns after exclusion	7,729,939	8,853,491	9,425,819	9,881,105	10,738,982	n.a.
Amount	15,806,924	21,892,126	30,206,475	33,482,508	36,761,253	n.a.
Net capital gain less loss:						
Number of returns	7,962,663	7,574,823	8,711,086	8,641,573	8,929,474	9,432,857
Amount	9,006,683	14,071,893	23,231,376	28,448,300	29,659,600	29,281,172
Business net income less loss:						
Number of returns	6,159,985	7,242,542	8,194,375	8,562,834	8,881,119	9,567,696
Amount	30,554,201	39,421,478	53,546,508	56,564,467	55,129,154	53,611,092
Total adjustments:						
Number of returns	6,370,552	9,024,255	10,576,655	11,543,369	13,148,919	14,097,241
Amount	7,665,251	15,101,999	22,364,088	24,778,484	28,614,061	31,466,384
Individual Retirement Arrangement:						
Number of returns	N/A	1,211,794	r2,382,741	2,451,955	2,564,421	3,434,455
Amount	N/A	1,436,443	r2,970,121	3,198,788	3,430,894	4,773,035
Self-Employed Retirement (Keogh):						
Number of returns	591,655	595,892	r627,367	590,189	568,936	568,636
Amount	847,692	1,603,788	r1,994,029	2,029,300	2,007,666	2,062,043
Adjusted gross income	631,692,540	947,784,873	1,302,447,386	1,465,394,530	1,613,731,497	1,779,359,494
Exemptions:						
Total number	204,126,402	212,202,596	219,867,696	224,691,732	227,925,098	230,987,875
Number, age 65 or over	8,904,331	9,937,208	10,996,804	11,322,713	11,847,168	13,119,268
Total amount	127,531,204	159,140,845	164,900,772	223,891,529	227,569,280	230,897,764
Total deductions:						
Number of returns	73,862,448	81,585,541	85,473,429	87,202,857	88,491,251	90,254,513
Amount	120,549,755	233,181,778	304,282,120	332,957,555	346,000,155	400,137,637
Total itemized deductions:						
Number of returns	35,430,047	26,074,061	25,756,298	26,483,877	28,950,282	31,515,624
Amount	88,178,487	122,260,601	164,432,406	184,168,669	218,028,139	255,370,622
Medical and dental expense	10,585,749	11,422,312	12,203,983	12,915,626	14,972,082	17,629,757
Taxes paid	32,014,673	44,141,289	59,506,835	60,674,905	69,404,275	79,888,089
Interest paid	23,929,477	38,885,282	60,681,144	74,427,045	91,187,006	107,686,938
Contributions	12,892,732	15,393,331	19,691,249	22,210,838	25,809,608	30,924,436
Taxable income:						
Number of returns	59,593,598	65,852,602	85,280,660	86,932,978	88,104,696	89,805,882
Amount	401,154,285	595,492,866	1,062,190,322	1,157,247,646	1,279,985,360	1,415,615,526
Income tax before credits:						
Number of returns	59,596,755	65,854,734	73,087,283	74,243,824	76,135,819	78,974,594
Amount	84,156,695[2]	132,452,044	203,803,653	220,099,516	256,294,315	295,662,844
Total tax credits	369,610	8,069,846	17,085,591	6,780,186	7,215,839	11,430,046
General tax credit	N/A	5,020,477	10,248,475	N/A	N/A	3,405,381[3]
Investment credit	30,554	1,593,150	2,926,988	3,313,836	3,288,415	3,897,559
Foreign tax credit	169,623	381,985	901,030	850,212	1,341,645	1,426,830
Child care credit	N/A	N/A	654,304	793,143	956,439	1,147,591
Credit for the elderly	167,656	128,968	145,255	131,734	134,993	122,552
Residential energy credit	N/A	N/A	576,545	473,603	562,141	602,430
Earned income credit	N/A	252,141	152,934	495,500	451,366	453,095
Income tax after credits	83,787,323	124,382,197	186,718,062	213,319,330	249,078,475	284,232,797
Additional tax for tax preferences	121,988	144,100	1,514,475	1,175,188	1,262,964	1,617,053
Total income tax:						
Number of returns	59,317,371	61,490,737	68,688,305	71,694,983	73,906,244	76,682,212
Amount	83,909,311	124,526,297	188,232,537	214,494,519	250,341,440	285,849,851

See notes following Table 7.

Table 2.--**Nonfarm Sole Proprietorship Returns:** Selected Income and Deduction Items for Selected Years, 1970-1981

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

Item	1970	1975	1978	1979	1980	1981 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns[1]	5,769,741	7,221,346	8,229,952	8,595,736	8,931,712	9,584,768
Inventory, end of year	11,060,775	15,578,040	19,602,909	21,925,135	21,996,236	22,921,503
Business receipts, total	198,582,172	273,954,741	361,630,253	395,669,594	411,205,713	427,062,663
Income from sales and operations	n.a.	272,342,560	358,922,485	392,497,616	407,169,299	421,700,025
Total deductions	168,044,746	234,318,288	308,148,911	339,141,191	356,258,495	373,991,035
Cost of goods sold/operations	109,148,811	146,261,435	187,635,841	202,498,637	209,889,809	209,723,950
Purchases	88,585,913	117,722,352	146,141,140	161,798,251	168,301,517	167,751,431
Cost of labor	7,704,285	8,791,083	10,971,193	10,943,072	10,922,221	10,923,120
Materials and supplies	6,216,057	9,090,638	13,044,634	13,230,280	12,909,222	12,081,423
Commissions	1,274,016	2,225,830	3,680,402	3,744,999	3,333,345	3,539,843
Salaries and wages	15,107,047	20,227,859	25,634,002	27,338,570	26,560,821	28,749,357
Car and truck expenses	n.a.	n.a.	n.a.	11,442,680	13,378,289	12,358,476
Rent paid	4,636,528	6,676,314	8,008,711	8,885,890	9,636,290	10,715,102
Repairs	2,444,607	3,044,175	4,150,126	4,769,757	5,031,573	5,414,152
Taxes paid	3,775,502	5,423,961	6,969,754	7,484,662	7,672,459	6,661,054
Utilities	n.a.	n.a.	n.a.	4,502,560	4,790,337	8,275,515
Insurance	2,309,608	3,503,812	5,308,705	5,861,950	6,003,126	6,238,702
Interest paid	1,784,276	3,390,845	4,997,828	6,386,472	7,190,257	9,052,338
Depreciation	5,451,525	7,958,143	10,998,979	12,929,133	13,952,703	15,854,381
Pension and profit sharing plans	72,741	125,296	125,421	135,952	141,463	152,588
Net income less deficit	30,537,426	36,636,453	53,481,341	56,528,403	54,947,219	53,071,628
Net income	33,735,732	45,624,890	62,271,438	67,078,638	68,010,051	68,531,412
Deficit	3,198,306	5,988,437	8,790,096	10,550,235	13,062,832	15,459,784

See notes following Table 7.

Table 3.--**Partnership Returns:** Selected Income Statement and Balance Sheet Items for Selected Years, 1970-1980

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

Item	1970	1975	1977	1978	1979	1980
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships	936,133	1,073,094	1,153,398	1,234,157	1,299,593	1,379,654
Number with net income	639,795	661,134	710,256	761,753	765,575	774,173
Number with balance sheets[1]	555,741	783,271	905,744	1,023,542	n.a.	1,194,236
Number of partners	3,697,818	4,950,634	6,079,860	6,121,455	6,954,767	8,419,899
Total assets[1]	116,752,751	235,468,301	296,098,262	r353,696,180	447,130,068	597,503,923
Buildings/other depreciable assets	n.a.	152,377,129	n.a.	219,149,769	n.a.	330,110,060
Inventories, end of year	n.a.	11,985,431	n.a.	17,202,990	n.a.	33,218,272
Land	n.a.	36,731,958	n.a.	46,442,485	n.a.	70,241,248
Total liabilities	n.a.	193,875,629	n.a.	293,050,496	n.a.	488,734,023
Accounts payable	n.a.	12,302,055	n.a.	20,943,025	n.a.	33,899,048
Short-term debt[2]	n.a.	22,709,476	n.a.	27,810,649	n.a.	48,001,839
Long-term debt[4]	n.a.	136,296,764	n.a.	114,942,633	n.a.	178,044,406
Partner's capital accounts	n.a.	41,592,672	n.a.	60,645,684	n.a.	108,769,900
Total receipts	93,348,080	148,417,529	180,848,961	219,192,109	258,197,936	291,998,115
Business receipts	90,208,834	142,505,781	171,424,236	207,731,266	242,653,710	271,108,832
Interest received	942,304	2,477,173	3,102,538	4,346,928	7,246,203	10,869,323
Total deductions	83,557,684	140,679,959	167,584,793	204,745,300	242,992,028	283,749,460
Cost of goods sold/operations	46,040,874	64,672,843	75,853,364	87,217,203	102,096,671	113,885,668
Cost of labor	4,146,927	4,585,836	5,219,444	5,667,139	6,737,888	7,015,547
Purchases	31,820,581	42,608,734	48,210,198	55,983,188	64,201,085	70,439,607
Salaries and wages	8,129,233	12,489,039	14,745,011	16,585,456	19,392,819	22,336,337
Taxes paid	3,159,258	5,770,918	6,914,357	7,364,870	8,328,583	9,553,145
Interest paid	4,470,206	12,097,100	13,455,385	16,022,804	21,275,551	28,362,385
Depreciation	4,578,820	10,108,834	12,334,740	14,519,760	17,662,667	21,576,189
Net income less deficit	9,790,396	7,737,570	13,264,168	14,446,809	15,205,908	8,248,655
Net income	14,419,124	22,431,931	28,929,500	33,689,343	40,000,896	45,061,756
Deficit	4,628,728	14,694,361	15,665,332	19,242,534	24,794,987	36,813,100

See notes following Table 7.

Table 4.--**Corporation Income Tax Returns:** Selected Balance Sheet, Income Statement, and Items for Selected Years, 1970-1980

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

Item	1970	1975	1977	1978	1979	1980
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
Total	1,665,477	2,023,647	2,241,887	2,376,779	2,577,801	2,710,538
Number with net income	1,008,337	1,226,208	1,424,528	1,523,648	1,599,322	1,596,632
Small Business Corp. returns	257,475	358,413	428,204	478,679	518,550	545,389
Domestic International Sales Corporation returns	N/A	6,431	6,665	7,208	8,066	8,665
Total assets	2,634,706,564	4,286,556,273	5,326,389,281	6,014,452,008	6,844,891,231	7,617,238,403
Notes and acc'ts receivable	614,667,376	1,051,542,806	1,337,902,515	1,589,330,717	1,817,469,863	1,984,601,790
Inventories	190,401,642	317,718,545	396,032,639	442,652,820	504,315,590	534,806,547
Investments in Gov't obligations	196,625,390	316,131,699	380,540,830	403,628,383	421,441,738	472,059,737
Net capital assets, except land [1]	552,838,384	825,107,002	1,001,921,728	1,115,564,447	1,264,872,322	1,418,605,742
Total liabilities	1,882,295,401	3,189,491,468	3,975,418,416	4,519,695,153	5,125,337,041	5,672,850,147
Accounts payable	148,812,597	263,417,584	346,521,170	403,553,630	482,558,295	542,172,368
Short-term debt [2]	170,884,261	272,123,551	319,805,729	380,851,818	452,958,194	504,802,288
Long-term debt [2]	362,700,303	586,703,526	694,119,251	780,536,053	885,515,693	986,663,932
Net worth	752,411,163	1,097,064,806	1,350,970,865	1,494,756,856	1,719,554,190	1,944,388,256
Total receipts	1,750,776,503	3,198,627,860	4,128,304,478	4,714,602,615	5,615,625,519	6,361,284,012
Business receipts	1,620,886,576	2,961,729,640	3,813,925,121	4,353,704,519	5,152,613,019	5,731,616,337
Interest on Gov't obligations	9,687,116	17,264,405	22,177,902	25,381,712	30,420,365	38,061,592
United States	5,911,199	10,552,799	14,356,996	16,241,045	19,541,449	25,440,716
State and Local	3,775,917	6,711,606	7,820,906	9,140,667	10,878,916	12,620,876
Other interest	61,883,309	126,034,505	154,491,738	195,479,301	259,146,298	328,802,958
Rents and royalties	16,524,889	26,932,271	38,773,512	38,164,761	40,303,671	53,821,391
Net short-term capital gain less net long-term capital loss	190,439	301,601	521,410	884,646	1,209,842	2,013,510
Net long-term capital gain less net short-term capital loss	5,481,580	8,364,523	11,916,138	14,679,876	20,005,538	24,910,957
Net gain, noncapital assets	5,315,562	7,757,287	11,169,250	12,137,078	15,397,176	20,117,615
Dividends received from domestic corporations	5,238,421	8,818,282	13,932,345	13,321,287	16,863,766	18,654,800
Dividends received from foreign corporations	3,466,515	5,467,726	8,275,849	9,277,932	12,715,084	14,563,353
Total deductions	1,682,778,847	3,052,674,597	3,908,781,721	4,467,196,877	5,331,970,825	6,125,365,155
Cost of sales and operations	1,146,263,273	2,129,928,467	2,725,009,554	3,113,421,507	3,721,782,971	4,204,905,905
Bad debts	6,479,814	13,781,147	14,249,343	15,660,693	17,486,107	18,769,771
Taxes paid	49,523,243	81,530,302	104,282,166	116,155,070	128,172,063	163,003,622
Interest paid	62,055,010	129,307,921	152,865,323	192,403,316	261,530,850	344,612,542
Contributions or gifts	797,029	1,202,130	1,789,747	2,084,022	2,294,755	2,358,554
Depreciation	52,941,266	86,295,664	106,972,692	121,299,900	138,490,396	157,345,828
Depletion	5,623,339	5,341,489	5,658,877	6,402,020	7,828,973	8,871,993
Pension, profit-sharing, stock bonus, and annuity plans	12,225,912	26,526,129	36,463,699	41,825,415	46,583,431	51,529,310
Net loss, noncapital assets	1,289,305	1,804,079	1,618,022	2,155,305	4,074,858	5,903,104
Net income (less deficit)	65,901,614	142,636,826	219,243,043	246,867,473	285,300,630	239,006,542
Net income	83,710,924	169,483,336	245,274,490	274,519,721	322,517,550	296,787,201
Deficit	17,809,310	26,846,510	26,031,447	27,652,248	37,216,920	57,780,659
Income subject to tax	72,374,437	146,589,287	212,501,782	239,631,773	280,155,155	246,598,486
Income tax before credits [3]	32,910,634	65,769,822	95,627,563	106,976,893	119,157,964	103,831,172
Tax credits, total	5,414,940	26,452,791	39,605,284	43,501,607	54,229,274	42,167,741
Foreign tax credit	4,548,986	19,987,724	26,006,028	26,357,629	36,828,057	24,861,315
Possessions tax credit	N/A	N/A	837,687	1,134,422	1,376,124	1,565,681
Investment credit	865,954	6,459,746	11,038,404	12,897,172	14,678,306	15,102,812
Jobs credit	N/A	N/A	1,703,838	3,093,915	1,318,837	601,444
Income tax after credits [3]	27,495,694	39,317,031	56,022,279	63,475,286	64,928,690	61,663,431
Additional tax for tax preferences	265,249	156,740	263,316	340,519	433,649	438,820
Total income tax after credits	27,838,775	39,691,517	56,735,169	64,386,838	66,120,672	62,974,695
Distributions to stockholders, except in own stock	32,012,677	45,224,392	61,536,761	70,294,349	86,833,911	97,378,617

See notes following Table 7.

Table 5.--**Gross Internal Revenue Collections:** Amount Collected by Quarter and Fiscal Year, 1979-1983

[Money amounts are in millions of dollars]

Quarter and fiscal year	Total	Source of revenue				
		Individual income taxes[1]	Corporation income taxes	Excise taxes[2]	Employment taxes[3]	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
1979						
Total	460,412	251,546	71,448	19,050	112,850	5,519
October 1978 to December 1978	91,796	49,563	14,745	4,983	21,154	1,351
January 1979 to March 1979	108,284	60,070	14,124	4,468	28,237	1,385
April 1979 to June 1979	149,817	82,684	28,304	4,731	32,775	1,323
July 1979 to September 1979	110,515	59,228	14,275	4,868	30,684	1,460
1980						
Total	519,375	287,548	72,380	24,619	128,330	6,498
October 1979 to December 1979	105,947	58,899	14,894	4,902	25,755	1,497
January 1980 to March 1980	122,422	68,723	15,074	4,250	32,850	1,524
April 1980 to June 1980	166,827	91,480	28,360	7,335	38,036	1,617
July 1980 to September 1980	124,179	68,447	14,051	8,132	31,689	1,861
1981						
Total	606,799	332,850	73,733	40,420	152,886	6,910
October 1980 to December 1980	118,804	67,081	14,527	7,305	28,193	1,698
January 1981 to March 1981	143,899	77,467	14,844	10,082	39,878	1,628
April 1981 to June 1981	196,970	108,600	29,204	11,963	45,510	1,692
July 1981 to September 1981	147,126	79,702	15,158	11,069	39,304	1,893
1982						
Total	632,241	352,609	65,991	36,779	168,718	8,143
October 1981 to December 1981	137,570	71,526	15,898	10,577	37,654	1,915
January 1982 to March 1982	154,128	85,930	14,722	9,426	41,751	2,299
April 1982 to June 1982	196,506	113,852	23,115	8,389	49,165	1,986
July 1982 to September 1982	144,036	81,301	12,256	8,387	40,148	1,943
1983						
October 1982 to December 1982	132,205	70,312	13,404	8,498	38,404	1,588

See notes following Table 7.

Table 6.--**Selected Returns and Forms Filed During Selected Calendar Years, 1970-1984**

Type of return or form	Actual					Projected	
	1970	1975	1980	1981	1982	1983	1984
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Individual income[1]	77,281,384	84,026,785	93,194,916	94,156,710	95,574,230	95,617,000	98,202,000
Form 1040	77,143,251	61,450,279	55,360,030	57,088,682	57,800,627	57,710,000[2]	59,151,000
Nonbusiness	68,129,351	51,377,153	43,957,141	45,288,528	45,480,555	45,248,000	46,217,000
Business	9,013,900	10,073,126	11,402,889	11,800,154	13,320,072	12,462,000	12,935,000
Schedule C	6,351,304	7,438,968	8,944,298	9,345,121	9,877,372	10,070,000	10,593,000
Schedule F	2,662,596	2,634,158	2,458,591	2,455,033	2,442,700	2,392,000	2,342,000
Form 1040A	N/A	22,462,776	37,692,282	36,924,610	37,618,855	26,764,000[3]	25,706,000
Form 1040EZ	N/A	N/A	N/A	N/A	N/A	11,000,000[4]	13,200,000
Corporation income:							
Form 1120	1,487,244	1,705,789	2,030,092	2,265,811	2,346,203	2,234,000	2,280,000
Form 1120S	248,936	367,219	528,070	547,176	566,787	638,000	679,000
Partnership, Form 1065	991,904	1,132,839	1,401,567	1,457,974	1,552,735	1,534,000	1,576,000
Fiduciary, Form 1041[5]	1,149,445	1,558,570	1,876,392	1,944,494	1,962,485	2,112,000	2,200,000
Estate Tax, Forms 706 and 706NA	141,156	225,827	147,303	146,496	127,051	109,000	89,000
Gift Tax, Form 709	146,338	273,184	214,389	190,106	84,364	89,000	99,000
Exempt Organization:							
Form 990[6]	377,030	346,627	362,632	322,572	368,278	270,000	276,000
Form 990-PF	N/A	29,637	33,137	31,688	31,831	32,000	32,000
Form 990-T	5,041	19,683	23,455	24,562	23,720	25,000	26,000

See notes following Table 7.

Table 7.--Classes of Excise Taxes by Selected Fiscal Years, 1970-1983

[Money amounts are in thousands of dollars]

Selected class of tax	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
Alcohol taxes, total	4,746,382	5,350,858	5,647,924	5,704,768	5,688,413	5,459,810
Distilled spirits	3,501,538	3,865,162	3,945,034	3,945,377	3,837,640	3,634,519
Wine	163,337	177,113	198,289	211,538	244,445	218,987
Beer	1,081,507	1,308,583	1,504,601	1,547,853	1,606,328	1,606,303
Tobacco taxes, total	2,094,212	2,315,090	2,495,517	2,446,416	2,583,857	2,539,495
Cigarettes	2,036,101	2,261,116	2,454,829	2,402,857	2,538,674	2,499,046
Cigars	56,834	51,226	36,225	39,500	40,742	35,666
Manufacturers excise taxes, total	6,683,061	5,516,611	7,057,612	6,487,421	6,088,156	6,382,900
Gasoline and lubricating oil	3,517,586	4,071,465	4,633,712	4,326,549	4,108,716	4,320,856
Tires, tubes and tread rubber	614,795	697,660	878,283	682,624	668,902	616,785
Motor vehicles, bodies, parts, etc	1,753,327	662,556	1,189,169	1,088,696	914,524	884,845
Recreational products	53,427	84,946	124,392	136,521	158,054	131,288
Black Lung taxes	N/A	N/A	232,056	251,288	237,097	426,620
Special fuels, total[1]	257,820	404,187	553,291	560,144	587,486	628,625
Diesel and special motor fuels	257,712	370,489	506,651	512,718	553,107	598,840
Miscellaneous excise taxes, total[1]	2,084,730	3,306,077	3,223,033	6,359,198	19,773,803	24,813,053
Telephone and teletype	1,469,562	2,023,744	1,362,193	1,117,834	998,503	919,749
Air transportation	250,802	850,567	1,425,656	1,748,837	1,326,829	1,154,818
Highway use tax	135,086	207,663	251,793	263,272	266,225	257,329
Foreign insurance	8,614	19,458	69,261	74,630	74,882	68,276
Exempt organizations net investment income	N/A	63,828	65,217	65,280	84,045	93,188
Crude oil windfall profit	N/A	N/A	N/A	3,051,719	16,930,548	22,035,927
Environmental taxes (superfund)	N/A	N/A	N/A	N/A	61,264	252,903

Selected class of tax	Fiscal year quarter ending					
	Sept. 1981	Dec. 1981	Mar. 1982	June 1982	Sept. 1982	Dec. 1982
	(7)	(8)	(9)	(10)	(11)	(12)
Alcohol taxes, total	1,633,278	1,369,147	1,227,818	1,360,635	1,502,209	1,362,584
Distilled spirits	1,043,910	994,190	822,081	875,938	942,311	991,691
Wine	65,193	60,216	57,022	77,417	24,332	67,672
Beer	524,174	314,741	348,715	407,281	535,566	303,221
Tobacco taxes, total	682,419	653,343	588,809	611,915	685,428	638,860
Cigarettes	670,448	643,537	579,657	602,470	673,383	629,867
Cigars	10,883	8,687	7,959	8,383	10,636	7,798
Manufacturers excise taxes, total	1,604,274	1,571,307	1,576,431	1,610,776	1,624,385	1,463,058
Gasoline and lubricating oil	1,069,569	1,066,785	1,070,549	1,084,495	1,099,027	992,928
Tires, tubes and tread rubber	175,761	186,144	142,504	148,941	139,197	166,892
Motor vehicles, bodies, parts, etc	258,416	222,728	260,029	197,766	204,322	144,263
Recreational products	58,169	23,924	22,451	48,635	36,278	35,354
Black Lung taxes	41,364	71,730	80,394	130,979	143,517	123,114
Special fuels, total	145,928	154,587	154,556	152,806	166,676	151,540
Diesel and special motor fuels	138,164	149,461	146,588	144,370	158,421	140,554
Miscellaneous excise taxes, total	8,111,318	5,568,507	4,256,630	5,974,399	9,013,517	4,998,036
Telephone and teletype	328,416	265,170	294,784	185,752	174,043	140,756
Air transportation	294,291	283,763	280,722	285,463	304,870	343,762
Highway use tax	156,850	23,484	46,635	35,344	151,866	17,789
Foreign insurance	14,766	16,072	15,974	16,310	19,921	-14,801[2]
Exempt organizations net investment income	28,991	9,649	11,013	36,893	35,632	7,654
Crude oil windfall profit	7,218,712	4,897,236	3,535,776	5,346,061	8,256,853	4,440,146
Environmental taxes (superfund)	61,264	67,357	64,061	62,012	59,473	56,330

See notes on following page.

Notes to Selected Statistical Series Tables

General notations

N/A - Not applicable

n.a. - Not available

r - Revised

Table 1

[1] The 1981 data for interest and dividends are before exclusion. The combined amount of interest and dividends in adjusted gross income (after the exclusion) was $177,710,950,000, reported on 34,146,670 returns. For 1980, there was no exclusion applicable to interest income.

[2] Includes surcharge of $2,018,078,000.

[3] For 1981 only, this was the 1.25 percent rate reduction credit applicable to all returns with income tax before credits, as provided by the Economic Recovery Tax Act of 1981.

SOURCE: Statistics of Income, Individual Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 2

[1] This table contains only nonfarm proprietorship returns and differs from Table 2 published in prior editions of the SOI Bulletin which contained both farm and nonfarm proprietorship returns.

SOURCE: Statistics of Income, Sole Proprietorship Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 3

[1] Total Assets, total liabilities and partners capital accounts are somewhat understated because not all partnership returns filed contained a completed balance sheet.

[2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.

SOURCE: Statistics of Income, Partnership Returns, for appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 4

[1] Net capital assets, except land, consisted of depreciable, depletable, and intangible assets less accumulated depreciation, depletion and amortization.

[2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.

[3] Consists of normal tax, surtax, and alternative tax for Tax Years 1970 through 1978, and regular tax and alternative tax for Tax Years 1979 and 1980.

SOURCE: Statistics of Income, Corporation Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the appropriate Statistics of Income reports for a description of those law changes.

Table 5

[1] Consists of amounts paid by individuals or corporations as estimated tax payments or amounts withheld by employers prior to return filing, payments made with the return, and any subsequent payments.

[2] Consists of taxes imposed on selected products, services, and activities, such as those on alcohol and tobacco products and the windfall profit tax on domestically produced crude oil.

[3] Composed largely of payroll taxes levied on salaries and wages, such as social security, railroad retirement, and unemployment taxes.

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

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Notes to Selected Statistical Series Tables

Table 6

[1] Includes Forms 1040NR, PR and SS.

[2] Actual filings through April 9, 1983 were 33,100,000.

[3] Actual filings through April 9, 1983 were 16,700,000.

[4] This estimate was prepared in September, 1982. Filings of Form 1040EZ through April 9, 1983 were 12,500,000.

[5] Includes Form 1041A in 1970 and 1975.

[6] Includes Form 990A in 1970.

SOURCE: Internal Revenue Service, Research Division.

Table 7

[1] Special fuels, total includes diesel and special motor fuels which were classified as miscellaneous excise taxes in 1970.

[2] The negative amount is due to refunds of this tax under the United States - United Kingdom Income Tax Treaty, which provides for an exemption from the tax retroactive to January 1, 1975. Also, a similar United States - France treaty provides for an exemption retroactive to January 1, 1979.

NOTES: For 1970 and 1975, fiscal year was defined as July of the previous year through June of the year noted. For 1979, 1980, 1981, and 1982, fiscal year was defined as October of the previous year through September of the year noted.

Additional detail is published in the Annual Report of the Commissioner of Internal Revenue.

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Appendix

GENERAL DESCRIPTION OF STATISTICS OF INCOME SAMPLE PROCEDURES AND DATA LIMITATIONS

This appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI publications (see References). More technical information is available, upon request, from the Statistics of Income Division.

SAMPLE CRITERIA AND SELECTION OF RETURNS

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of audit. The samples are based on such criteria as: principal business activity; presence or absence of a schedule; State from which filed; size of adjusted gross income (or deficit) or largest of specific income (or loss) items; total assets or size of business and farm receipts.

The probability of a return being designated depends on its sample class or stratum and may range from a fraction of one percent to one hundred percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints on the allowable total cost or total sample size for the program.

For most SOI studies, returns are computer designated based on the Taxpayer Identification Number (TIN) which is either the Social Security Number (SSN) or Employer Identification Number (EIN). In some cases, the ending digits of each TIN are compared to a set of numbers randomly selected for each sample class. If the TIN ending digits are in the set, then the return is designated for the sample. Otherwise, it is not designated.

Alternatively, a fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for the return's sample stratum, then it is designated. Otherwise, it is not.

Under either method of selection, the TIN's designated from one year's study are for the most part selected for the next study, so that a large proportion of the new sample are repeaters. This longitudinal character of the sample design improves the estimates of change from one study to the next.

METHOD OF ESTIMATION

In general, weighting factors are obtained by dividing the computer count of returns filed for a sample stratum by the actual number of returns secured for the sample. These weighting factors are then used to inflate the sample results to total population levels. During sampling, lists of the returns designated are checked against the returns secured for the sample to insure that the sample designated is the same as the sample selected. Special searches are made for returns not initially secured so that any bias from nonresponse is minimal.

For the individual income tax returns sample, weighting factors are computed for each sample class within each Internal Revenue district, even though the district is not used to designate the sample. This is an example of post-stratified estimation and is used to improve the estimates for the States. Usage of post-stratified estimation is being studied for other SOI studies.

SAMPLING VARIABILITY

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples would usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented and expressed as a percentage. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its coefficient of variation to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 0.02, then the following arithmetic procedure would be followed to construct a 68% confidence interval estimate:

150,000	(sample estimate)
x 0.02	(coefficient of variation)
= 3,000	(standard error of estimate
150,000	(sample estimate)
± 3,000	(standard error)
= 147,000 - 153,000	(68% confidence interval)

Based on these data, the interval estimate is from 147 to 153 thousand returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the standard error by two before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, D.C. 20224

NONSAMPLING ERROR CONTROLS AND LIMITATIONS

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling errors, there are other sources of errors which may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors, processing errors, early cut-off of sampling, etc. More extensive information on nonsampling errors is presented in SOI reports, when appropriate.

In transcribing and tabulating the information from the returns or forms selected for the sample, checks are imposed to improve the quality of the resultant estimates. Missing entries are imputed during statistical processing by utilizing other information on the return and accompanying schedules. Data may be disaggregated and recombined during editing to achieve consistent statistical definitions. In the future, SOI studies will make use of earlier returns of the same taxpayer to check current data, for instance the industry code. Also, research on better methods of imputing missing data is being conducted.

Quality of the basic data abstracted at the processing centers is controlled by a continuous sampling verification system. In addition, the Statistics of Income Division in the National Office conducts an independent reprocessing of a small subsample of statistically processed returns as a further check. Prior to tabulation, numerous computer tests are applied to each return record to check for inconsistencies.

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

TABULAR CONVENTIONS

Estimates of frequencies and money amounts that are considered unreliable, due to the small sample size on which they are based, are noted by an asterisk (*) to the left of the data item(s) in the tabulations. The presence of an asterisk indicates that the sample rate is less than 100 percent of the population and there are fewer than 10 sample observations available for estimation purposes.

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

Whenever a weighted frequency in a data cell is less than 3, the estimate is either combined with other cells or deleted in order to avoid disclosure of information about individual taxpayers or businesses. These combinations and deletions are indicated by a double asterisk (**).

REFERENCES

[1] Statistics of Income--1980, Individual Income Tax Returns (see especially pages 11-14).

[2] Statistics of Income--1978-79, Corporation Income Tax Returns (see especially pages 11 to 19).

[3] Statistics of Income--1980, Partnership Returns (see especially pages 5-7).

[4] Statistics of Income--1979-80, Sole Proprietorship Returns (see especially pages 5 to 8).

[5] Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see especially pages 13-15 and 85-87).

[6] Statistics of Income--1973, Sales of Capital Assets Reported on Individual Income Tax Returns (see especially pages 17 to 20).

[7] Statistics of Income--1976, Estate Tax Returns (see especially pages 11 to 12).

[8] Statistics of Income--1974-1978, Private Foundations (see especially pages 9 to 16).

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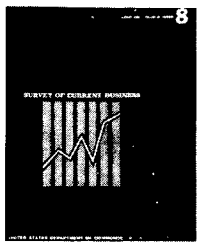

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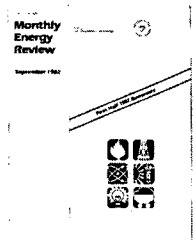

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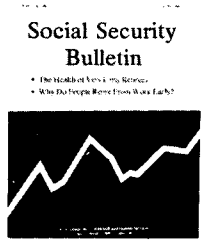

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Partnership Returns, 1980 (158 pp., $5.50)

Published Supplemental Reports

International Income and Taxes:

Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., $4.25)

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Individual Retirement Arrangements, 1976 (37 pp., $2.50)

Individual Income Tax Returns, Contents of Reports for 1967-1976 (15 pp., $1.50)

Estate Tax Returns, 1976 (60 pp., $3.25)

Private Foundations, 1974-1978 (113 pp., $4.75)

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Corporation Income Tax Returns, 1980

Partnership Returns, 1957-81

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Individual Income Tax Returns, 1981

SOI Bulletin, Summer 1983

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Individual Tax Model File, 1966-1980 (Includes State Tax Model File, 1979-1980)

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