Individual Income Tax Returns, 1991: Taxpayer Usage Study

by Laura Y. Prizzi and Jeffrey B. Curry

Based on statistics obtained from the Taxpayer Usage Study (TPUS), which provides data from a small sample of individual income tax returns filed through the end of April, the average income tax per return for Tax Year 1991 was $3,691, an increase over the 1990 average of $3,569 [1]. Tax as a percentage of adjusted gross income (AGI) decreased slightly to 12.4 percent, from 12.5 percent for the previous year. (AGI is the sum of all sources of income less losses, reduced by statutory adjustments.) Tax as a percentage of AGI dropped for all the income classes, except two (Figures A and B). The changes in the highest ($100,000 and over) and lowest ($1 under $5,000) classes were too small to be statistically significant [2].

Changes in Individual Income Tax Provisions

Changes in the average and effective tax rates between 1990 and 1991 reflect not only changes in economic conditions, but also changes in the tax rate schedules mandated by the Revenue Reconciliation Act of 1990. For Tax Year 1990, there were two basic tax rates--15 percent and 28 percent--plus a phase-out of the benefits of the 15 percent rate (as compared to the 28 percent rate) and of the deduction for personal exemptions. For single taxpayers, the phase-out began when taxable incomes exceeded $47,050. For married couples filing jointly, it began when taxable income exceeded $78,400. This phase-out (sometimes referred to as the "bubble") was accomplished through use of an effective marginal tax rate (i.e., the rate applicable to the "last" increment of income) of 33 percent. For those taxpayers with income in excess of the amount needed to completely phase out the benefits of the 15 percent rate and the amount allowed for exemptions claimed, the marginal rate reverted to 28 percent [3].

For Tax Year 1991, the phase-out of the 15 percent rate bracket was eliminated, and a third marginal rate of 31 percent was introduced. A phase-out for the personal exemption was retained in a modified form. The phase-out of this exemption deduction was not incorporated into the tax rate schedule; instead, it was included in a modification to the definition of taxable income. The net result was a lowering of effective tax rates for most taxpayers who were in the "bubble," while potentially increasing the rates for those whose incomes put them above the "bubble" for 1990 [4]. In addition, a cap of 28 percent was placed on the marginal tax rate applicable to long-term capital gains; this represented a benefit for those who were paying tax at an effective marginal rate of 33 percent for Tax Year 1990. The new law also limited certain itemized deductions for higher income taxpayers; see the section on Itemized Deductions for a fuller explanation.

Tax Year 1991 marked the introduction of major changes in the tax law concerning the earned income credit (EIC), a refundable tax credit available to low-income workers with children. The maximum EIC allowed increased because of an increase in the basic rates, a new family size adjustment, and the creation of new supplemental credits for health care expenses and for children born during the current tax year. In addition, a taxpayer filing as a single person, who met the earnings, AGI and qualifying child limitations for claiming EIC, became eligible for the credit. These changes may explain why the total amount claimed increased by 37.4 percent from 1990 to 1991. Calculations using the TPUS database indicate that for 1991 approximately 769,000 additional returns should have shown an earned income credit. Counting these additional returns, the number of returns with EIC for 1991 would have been up 4.1 percent from 1990 [5].

Electronically-filed returns increased by 25 percent to 10.9 million.

Filing Patterns

For the preceding 4 years, returns filed by April 15th have represented between 92.4 and 93.1 percent of all returns filed during the processing year. Based on Internal Revenue Service (IRS) projections of the total number of returns to be filed for 1991, 94.0 percent of all Tax Year 1991 returns were filed by April 15, 1992, compared to the 92.4 percent for Tax Year 1990 (Figure C). Previous experience suggests that returns filed after the April 15th deadline, on average, have larger incomes and are more complex than the returns that served as the basis for the statistics in this article [6].

Characteristics of Returns

For Tax Year 1991, there was an across-the-board decrease in the percentage of "paper returns" filed with the IRS. As a result, the number of returns, *U.S. Individual Income Tax Return*, Form 1040, as a percentage of all returns, fell by 0.2 percentage points to 56.0 percent; *U.S. Individual Income Tax Return*, Form 1040A, dropped by 1.4 percentage points to 18.4 percent; and *Individual Tax Return for Single Filers With No Depen-*

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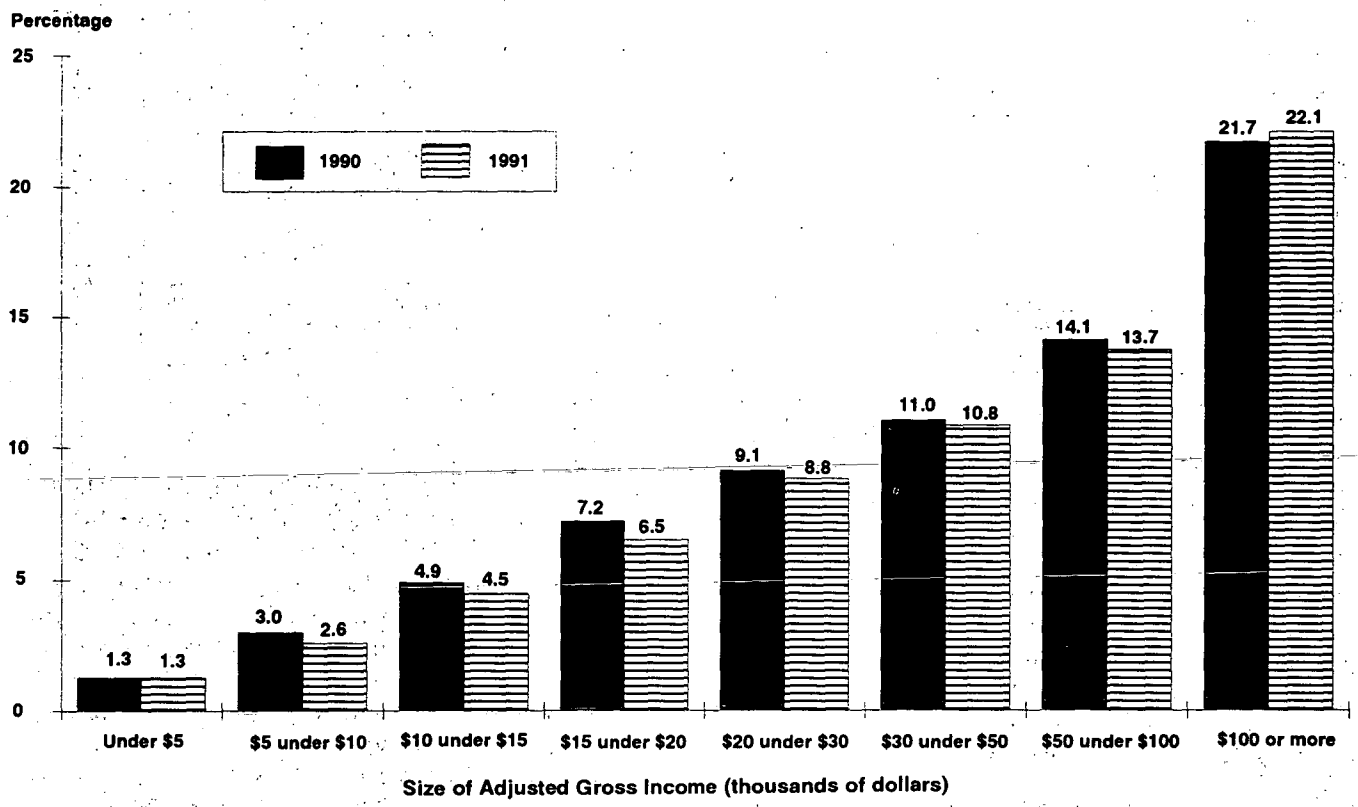
Figure A

Total Income Tax as a Percentage of Adjusted Gross Income (AGI), by Size of AGI, Tax Years 1990 and 1991



NOTES: Total income tax represents income tax after credits and alternative minimum tax, less total earned income credit. All data are based on returns filed through April.

dents, Form 1040EZ, declined by 0.3 percentage points to 15.5 percent (Figure D). The overall decline in paper returns was offset by a 1.9 percentage point increase in electronically-filed returns (i.e., from 8.2 percent to 10.1 percent), with the number of these returns increasing by approximately 2.1 million.

Although the number of Form 1040A returns fell as a percentage of all returns filed, elderly taxpayers used them more frequently. For Tax Year 1991, the number of Forms 1040A filed by the elderly rose to more than 2.7 million, compared to 2.0 million for Tax Year 1990. The number of 1040A's filed by the elderly had already increased dramatically the previous year (from 0.3 million for Tax Year 1989), most likely as a result of a form change allowing pensions and annuities, social security benefits, Individual Retirement Arrangement (IRA) distributions and the credit for the elderly to be reported on Form 1040A.

Sources of Income

Overall, AGI increased 6 percent from 1990 to 1991, but the rate of increase for the different sources of income varied widely. For example, total salaries and wages increased by 4.3 percent, but taxable social security benefits increased by 26.1 percent. Other significantly larger-than-average increases included: taxable interest (12.4 percent); net capital loss (11.4 percent); and unemployment compensation (55.2 percent). Also, the number of taxpayers with income from unemployment compensation increased by 22.5 percent, reflecting the effects of the economic recession. For details on the sources of income and adjustments used in the calculation of adjusted gross income, see Tables 1 and 2.

Itemized Deductions

For 1991, the number of returns claiming itemized deductions increased by 7.3 percent, from 28.6 million

Figure B

Adjusted Gross Income and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1990 and 1991
[Numbers of returns are in thousands, money amounts are in millions of dollars]

Tax year, items	Total	Size of adjusted gross income: Less than $1 [1]	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TAX YEAR 1991										
Number of returns	107,918	560	14,653	14,013	12,554	10,986	17,245	20,675	14,241	2,992
Adjusted gross income or deficit	3,208,371	-7,540	37,398	104,736	156,474	190,501	424,656	803,471	944,609	554,066
Total income tax [2]	398,361	--	500	2,724	7,016	12,313	37,550	86,553	129,010	122,695
Tax as a percentage of adjusted gross income	12.4	--	1.3	2.6	4.5	6.5	8.8	10.8	13.7	22.1
TAX YEAR 1990										
Number of returns	105,129	530	15,139	14,060	13,013	10,857	16,195	19,722	12,798	2,450
Adjusted gross income or deficit	3,001,032	-15,133	38,467	105,337	162,038	189,549	399,510	766,363	852,316	502,581
Total income tax [2]	375,251	--	503	3,153	7,940	13,586	36,447	84,313	120,119	109,190
Tax as a percentage of adjusted gross income	12.5	--	1.3	3.0	4.9	7.2	9.1	11.0	14.1	21.7

[1] Includes returns with adjusted gross deficit.
[2] Total income tax is computed as the sum of income tax after credits and alternative minimum tax, less earned income credit.
NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

returns for Tax Year 1990 to 30.7 million for Tax Year 1991. The total amount of itemized deductions claimed also increased, rising 9.5 percent. All AGI classes except the $100,000-and-over class experienced a statistically significant increase in itemized deduction amounts. Taxpayers in the top income bracket may have been affected by new limitations on the amounts of certain types of itemized deductions which could be claimed in the computation of taxable income [7].

Paid Preparers, Official Labels and Envelopes, Electronically Filed Returns

For Tax Year 1991, the percentage of returns showing a paid tax preparer's signature increased by 2.1 percent. Paid tax preparer usage by filers of Forms 1040, 1040A and 1040EZ remained constant at 45 percent. On the other hand, the percentage of electronically-filed returns with a paid preparer's signature increased by 6.4 percent, to 68 percent for Tax Year 1991. Since a return cannot be filed electronically by an individual, even if that individual prepares his own return, an increase in the electronic filing of tax returns may be associated with an increase in the preparation of tax returns by paid tax preparers [8].

For 1991, electronically-filed returns increased by 25 percent, to 10.9 million. Electronic filing of returns now accounts for 10 percent of all returns filed. An analysis of electronic-filing by AGI class indicates that taxpayers with AGI under $30,000 accounted for 79.1 percent of all electronically-filed returns for 1991, but only 63.3 percent of all paper returns. In addition, 37.3 percent of all taxpayers filing electronically claimed the earned income credit, compared to only 7.8 for paper returns (Figure E). Thus, many lower income taxpayers may be filing electronically in order to accelerate receipt of the earned income credit. Of the returns filed electronically with a Schedule EIC attached, 69.5 percent were prepared by paid tax preparers, compared to only 40.8 percent for non-electronically-filed returns.

About 51.0 percent of all paper returns filed had the IRS-provided name and address label attached [9]. This was down slightly from 52.1 percent for 1990. Of the 49.5 million labels used by taxpayers, 95.9 percent were

Figure C

Number of Returns Filed, Tax Years 1987-1991
[Numbers of returns are in thousands]

Returns filed	Tax year: 1987	1988	1989	1990	1991
	(1)	(2)	(3)	(4)	(5)
Returns filed through April of the filing year	98,569	102,228	104,314	105,129	107,918
Returns filed through December of the filing year	107,173	109,708	112,136	113,829	114,770 [1]
Returns filed through April as a percentage of returns filed through December	92.6	93.1	93.0	92.4	94.0 [2]

[1] Projected total by the IRS Research Division of Forms 1040, 1040A, 1040EZ, and electronically-filed returns.
[2] Estimated on the basis of projections for Tax Year 1991.

Figure D

Returns Filed by Form Used, Tax Years 1987-1991
[Numbers of returns are in thousands]

Form used	Tax year 1987	1988	1989	1990	1991
	(1)	(2)	(3)	(4)	(5)
	Number of returns				
All returns	98,569	102,228	104,314	105,129	107,918
Long form, 1040	62,948	63,647	63,533	58,908	60,401
Short forms, total	35,048	37,381	36,514	37,466	36,651
1040A	17,104	18,284	17,677	20,871	19,868
1040EZ	17,944	19,097	18,837	16,595	16,783
Electronically-filed returns	573	1,200	4,267	8,755	10,866
	Percentage of returns				
All returns	100.0	100.0	100.0	100.0	100.0
Long form, 1040	63.9	62.3	60.9	56.0	56.0
Short forms, total	35.6	36.6	35.0	35.6	33.9
1040A	17.4	17.9	16.9	19.9	18.4
1040EZ	18.2	18.7	18.1	15.8	15.5
Electronically-filed returns	0.6	1.2	4.0	8.3	10.1

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

unaltered. When the official IRS label is attached to the taxpayer's return, the IRS transcription operator does not need to enter the taxpayer's name or address, provided no changes have been made to the label. Therefore, official label usage helps to decrease processing time and costs.

About 59.9 percent of paper returns for Tax Year 1991 were mailed in official bar-coded envelopes, down from 64.4 percent for 1990. The bar codes on the official envelopes represent postal ZIP Codes and tax form type that allow both the Postal Service and the IRS to machine-sort the envelopes. Machine sorting is less costly and faster than hand-sorting.

Data Sources and Limitations

Data for the TPUS were derived from a daily random sampling of returns as they were received in the ten IRS service center mail rooms from January 1, 1992 to May 1, 1992. In addition to the sample drawn from the mail room receipts, a separate sample was drawn in five IRS service centers from the electronically-transmitted returns. Returns were selected at different rates in three different sampling periods. During the first sampling period (January 1 - 31), returns were selected at a rate of 1-in-1,920. For the second sampling period (February 1 - March 27), the rate decreased to 1-in-15,900, but then increased to 1-in-13,100 for the third sampling period (March 28 - May 1).

The sample size for the entire sampling period from January to May was approximately 10,000. Examined by sampling period, 2,911 returns were selected during January; 3,437 were selected during February and March; and 3,374 were selected during April.

Weights were computed by dividing the sample size into the population. These computations were made separately for each type of return for each sampling period. The results were weights ranging from 1,962 to 3,061 for returns sampled during the first sampling period. For the second sampling period, the weights ranged from 13,779 to 17,884. For the final sampling period, the

Figure E

Paper Returns and Electronically-Filed Returns and Percentage Claiming Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 1991
[Numbers of returns are in thousands]

Size of adjusted gross income	Number of returns	Percentage of returns	Percentage of returns claiming earned income credit
	(1)	(2)	(3)
Paper returns, total	97,052	100.0	7.8
No adjusted gross income [1]	546	0.6	--
$1 under $5,000	13,796	14.2	1.3
$5,000 under $10,000	11,862	12.2	1.9
$10,000 under $15,000	10,441	10.8	2.0
$15,000 under $20,000	9,521	9.8	2.1
$20,000 under $30,000	15,249	15.7	0.5
$30,000 under $50,000	19,000	19.6	N/A
$50,000 under $100,000	13,674	14.1	N/A
$100,000 or more	2,964	3.0	N/A
Electronically-filed returns, total	10,866	100.0	37.3
No adjusted gross income [1]	14	0.1	--
$1 under $5,000	856	7.9	4.3
$5,000 under $10,000	2,152	19.8	11.4
$10,000 under $15,000	2,114	19.5	12.4
$15,000 under $20,000	1,465	13.5	7.7
$20,000 under $30,000	1,995	18.4	1.5
$30,000 under $50,000	1,675	15.4	N/A
$50,000 under $100,000	567	5.2	N/A
$100,000 or more	28	0.3	N/A

[1] Includes returns with adjusted gross deficit.
N/A - Not applicable.
NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

weights ranged from 13,245 to 14,977.

Since the data presented in this article are estimates based on a sample, they are subject to sampling, as well as non-sampling error. Non-sampling error may be higher for TPUS than for other Statistics of Income (SOI) data because the sampled returns had not yet been subjected to any of the regular IRS processing steps, which would have corrected many taxpayer errors. However, as the returns were added to the TPUS data base, they were computer-tested for internal consistency, and some of the more obvious taxpayer omissions and mathematical errors were corrected.

In several instances, Tax Year 1991 data are compared with Tax Year 1990 data. In all cases, unless otherwise noted, the 1990 data used for comparison purposes were obtained from the returns processed for *Statistics of Income—1990, Individual Income Tax Returns*, by May 1, 1991. Consequently, these data incorporate changes made during IRS processing.

If the statistical data provided are to be used properly, then the magnitude of the sampling error must be known. Coefficients of variation, computed from the sample, are used to measure the magnitude of the sampling error. Approximate coefficients of variation for frequency estimates are presented in Figure F. The coefficients of variation shown are intended only as a general indication of data reliability. For numbers of returns other than those shown, the corresponding coefficients of variation can be estimated by interpolation. Please note that the coefficients of variation for the 1990 data used in year-to-year comparisons are much lower than those for the 1991 data. As noted above, the 1990 data were derived from the larger Statistics of Income sample.

Figure F

Coefficients of Variation for Frequency Estimates, Tax Year 1991

Coefficients of variation	Estimated number of returns			
	1040EZ	1040A	1040	Electronically-filed returns
	(1)	(2)	(3)	(4)
0.02	44,707,000	39,973,400	40,405,400	36,482,500
0.05	7,153,100	6,395,700	6,464,900	5,837,200
0.10	1,788,300	1,598,900	1,616,200	1,459,300
0.20	447,100	399,700	404,100	364,800
0.30	198,700	177,700	179,600	162,100
0.35	146,000	130,500	131,900	119,100
0.50	71,500	64,000	64,600	58,400

Notes and References

[1] Average tax was computed by dividing total income tax by the total number of returns, including those returns which did not have any total income tax.

[2] Data for AGI classes of $100,000 or more are based on a sample of 219 returns which were weighted by approximately 13,661, on average. Therefore, these estimates should be used with caution.

[3] A fuller explanation of the tax rate structure is contained in Day, Charles and Strudler, Michael, "Individual Income Tax Rates and Tax Shares, 1988-1989," in the Winter 1992-1993 issue of the *Statistics of Income Bulletin*.

[4] It should be noted that, if the additional taxes generated by the phase-out of the exemption amount for 1991 were taken into account, the effective marginal rates could (for taxpayers with large numbers of exemptions) exceed the maximum 33 percent marginal rate in effect for 1990.

[5] Data from tax returns for 1990 used for this article reflect corrections made during IRS administrative processing of the returns after they were filed. Tax Year 1991 data used for this article had not yet undergone such processing. Thus, 1990 data include returns of taxpayers who did not initially claim the earned income credit, but through error checking at the IRS service centers it was determined that they should have. See the final section of this article, Data Sources and Limitations, for a further description of the 1990 and 1991 samples.

[6] Taxpayers could legitimately file after April 15th if:
- they lived outside of the United States and Puerto Rico and their main place of business or military post of duty was outside the United States and Puerto Rico (these taxpayers were permitted an automatic extension to June 15th);
- they filed a Form 4868 for an automatic extension of the filing deadline, paying the estimated balance due with the form (these taxpayers were permitted an automatic extension to August 17th); or
- they filed a Form 2688 for an additional extension of filing deadline (these taxpayers were permitted an extension of 2 additional months or more, provided that there was a good reason that the previous 4-month extension was not sufficient).

[7] The reduction in otherwise allowable itemized deductions is the smaller of: 3 percent of the excess of AGI over $100,000 ($50,000 if married filing separately), or 80 percent of total itemized deductions less the deduction for medical expenses; deduction for investment interest; deduction for theft and

casualty losses; and the deduction for gambling losses.

[8] The data presented here on paid preparers and envelope and label usage (for both 1990 and 1991) were taken from the 1991 *TPUS Weekly Report No. 15*, which encompasses data for the same time period as the TPUS data base, but has preliminary weights. Also see, Data Sources and Limitations.

[9] Electronic returns have been omitted from the discussion of label and envelope usage because an electronically-filed return cannot have a label "affixed," or be shipped in an envelope. Taxpayers may have submitted Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*, with the label affixed, but this information was not available at the time of TPUS processing.

Table 1.--All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Number of returns	Total income (or loss) [1]	Sources of income: Salaries and wages		Taxable interest		Tax-exempt interest [2]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	**107,918**	**3,242,619**	**91,099**	**2,443,771**	**67,361**	**209,311**	**3,972**	**37,291**
No adjusted gross income[4]	560	-7,480	138	2,256	355	1,185	*16	*235
$1 under $5,000	14,653	37,895	11,760	29,893	6,044	4,918	*96	*100
$5,000 under $10,000	14,013	105,308	10,762	73,710	6,153	9,842	190	475
$10,000 under $15,000	12,554	157,624	10,126	114,627	5,948	14,067	268	1,285
$15,000 under $20,000	10,986	192,055	9,221	148,352	5,711	13,418	159	618
$20,000 under $30,000	17,245	429,033	15,065	339,013	10,973	25,001	420	1,728
$30,000 under $50,000	20,675	810,962	18,483	658,712	16,165	39,198	662	4,766
$50,000 under $100,000	14,241	952,500	13,024	767,819	13,105	46,791	1,302	11,287
$100,000 or more	2,992	564,462	2,519	309,389	2,906	54,892	858	16,796

Size of adjusted gross income	Sources of income--Continued: Dividends		Taxable refunds of State and local income taxes		Alimony received		Business net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns	**22,709**	**70,689**	**16,410**	**8,444**	**573**	**4,163**	**10,420**	**152,955**
No adjusted gross income[4]	*82	*35	*40	*16	--	--	*40	*384
$1 under $5,000	1,498	1,055	169	19	*13	*11	713	2,088
$5,000 under $10,000	1,458	2,250	241	74	*80	*298	951	5,685
$10,000 under $15,000	1,660	3,461	315	74	*59	*268	878	6,017
$15,000 under $20,000	1,371	2,270	697	271	*65	*244	974	7,326
$20,000 under $30,000	3,054	7,085	2,112	776	*115	*560	1,535	15,366
$30,000 under $50,000	5,103	10,393	5,584	2,228	171	1,346	2,514	27,491
$50,000 under $100,000	6,409	18,719	5,890	3,364	*57	*609	2,183	36,911
$100,000 or more	2,073	25,421	1,363	1,622	*13	*827	633	51,685

Size of adjusted gross income	Sources of income--Continued: Business net loss		Sales of capital assets from Schedule D: Net capital gain		Net capital loss		Capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**2,909**	**12,594**	**7,477**	**65,512**	**4,452**	**8,672**	**2,754**	**1,190**
No adjusted gross income[4]	243	3,290	*40	*78	*101	*216	--	--
$1 under $5,000	161	399	340	702	235	470	377	76
$5,000 under $10,000	*125	*284	384	799	235	363	*125	*62
$10,000 under $15,000	*71	*347	413	740	355	723	*98	*25
$15,000 under $20,000	*107	*455	443	1,333	246	438	151	23
$20,000 under $30,000	497	1,795	894	2,577	452	902	404	172
$30,000 under $50,000	920	3,456	1,634	8,861	980	1,994	715	360
$50,000 under $100,000	688	2,400	2,352	18,311	1,254	2,254	829	402
$100,000 or more	*96	*169	977	32,112	593	1,311	*56	*71

Footnotes at end of table.

Table 1.--All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Sources of income--Continued						
	Other gain (less loss)		Schedule E income (less loss) [3]		Returns with taxable Individual Retirement Arrangement (IRA) distributions		
	Number of returns	Amount	Number of returns	Amount	Number	Total distributions	Taxable amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns	**1,591**	**-231**	**13,276**	**55,819**	**4,304**	**44,310**	**18,102**
No adjusted gross income[4]	*85	--	135	-3,283	*29	*166	*166
$1 under $5,000	*86	*53	555	-1,300	*104	*231	*146
$5,000 under $10,000	*81	*209	666	-646	304	967	636
$10,000 under $15,000	*112	*147	924	1,216	456	7,505	830
$15,000 under $20,000	*97	*51	934	467	425	1,666	1,598
$20,000 under $30,000	197	-508	1,838	1,493	815	6,484	2,286
$30,000 under $50,000	421	101	3,081	82	991	13,403	3,506
$50,000 under $100,000	340	471	3,536	2,794	933	9,454	6,012
$100,000 or more	172	-754	1,607	54,997	247	4,434	2,922

Size of adjusted gross income	Sources of income--Continued						
	Taxable pensions and annuities			Farm net income		Farm net loss	
	Number of returns	Total	Taxable amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns	**18,153**	**225,500**	**169,210**	**1,025**	**12,143**	**1,240**	**10,004**
No adjusted gross income[4]	*59	*456	*241	*16	*193	*56	*1,541
$1 under $5,000	654	2,118	1,425	*112	*152	*46	*1,036
$5,000 under $10,000	2,321	11,321	10,218	*59	*240	*118	*459
$10,000 under $15,000	2,263	15,597	14,406	*32	*186	137	1,213
$15,000 under $20,000	1,968	16,924	15,434	*91	*518	*88	*186
$20,000 under $30,000	3,117	33,159	30,197	183	1,926	165	1,380
$30,000 under $50,000	4,023	57,315	44,557	313	3,916	358	1,918
$50,000 under $100,000	3,009	52,622	36,740	193	4,972	203	1,136
$100,000 or more	738	35,988	15,992	*26	*41	*69	*1,136

Size of adjusted gross income	Sources of income--Continued						
	Other income (less loss)		Unemployment compensation		Returns with taxable social security benefits		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Total benefits	Taxable amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns	**6,113**	**24,025**	**9,242**	**22,219**	**10,071**	**101,358**	**22,832**
No adjusted gross income[4]	*128	*-1,893	--	--	*93	*1,010	--
$1 under $5,000	304	88	344	529	540	4,387	81
$5,000 under $10,000	402	586	1,257	2,725	1,398	12,651	*1
$10,000 under $15,000	333	541	1,369	3,089	1,220	12,958	237
$15,000 under $20,000	367	499	1,333	3,429	856	8,483	98
$20,000 under $30,000	840	2,020	1,533	3,613	1,670	16,628	1,723
$30,000 under $50,000	1,448	3,309	2,248	5,554	2,345	22,980	9,588
$50,000 under $100,000	1,492	4,171	1,078	2,969	1,500	16,571	8,260
$100,000 or more	798	14,705	*79	*311	449	5,690	2,845

[1] The sum of all sources of income less loss, before reduction by statutory adjustments. (Total income minus statutory deductions equals adjusted gross income.)
[2] Not included in "total income" (column 2) or "adjusted gross income" (column 17).
[3] Rent, royalty, partnership, S Corporation, and estate or trust net income less loss.
[4] Includes returns with adjusted gross deficit.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 2.--All Returns: Total Income, Statutory Adjustments, and Adjusted Gross Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Number of returns	Total income (or loss) [1]	Statutory adjustments: Total		Deduction for self-employment tax		Payments to an Individual Retirement Arrangement (IRA)		Self-employed health insurance deduction
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**107,918**	**3,242,619**	**16,101**	**33,597**	**11,017**	**10,514**	**5,113**	**9,740**	**3,387**
No adjusted gross income [2]	560	-7,480	*101	*60	*85	*53	--	--	*13
$1 under $5,000	14,653	37,895	782	438	639	148	*88	*106	181
$5,000 under $10,000	14,013	105,308	1,161	812	997	427	*122	*186	269
$10,000 under $15,000	12,554	157,624	1,268	1,170	911	423	295	508	256
$15,000 under $20,000	10,986	192,055	1,502	1,554	1,017	626	538	655	360
$20,000 under $30,000	17,245	429,033	2,863	4,377	1,650	1,363	1,327	2,290	427
$30,000 under $50,000	20,675	810,962	4,190	6,898	2,644	2,445	1,700	3,061	868
$50,000 under $100,000	14,241	952,500	3,042	7,891	2,214	2,885	755	2,036	610
$100,000 or more	2,992	564,462	1,190	10,396	861	2,143	290	899	403

Size of adjusted gross income	Statutory adjustments--Continued: Self-employed health insurance deduction --Continued	Keogh retirement plan and self-employed deduction		Penalty on early withdrawal of savings		Alimony paid		Adjusted gross income or deficit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	**2,039**	**998**	**7,268**	**821**	**170**	**613**	**3,882**	**3,208,371**
No adjusted gross income [2]	*6	--	--	*16	*1	--	--	-7,540
$1 under $5,000	55	--	--	*26	*5	*16	*124	37,398
$5,000 under $10,000	122	*13	*8	*85	*7	*13	*79	104,736
$10,000 under $15,000	112	*13	*35	*62	*19	*27	*73	156,474
$15,000 under $20,000	176	*16	*28	*92	*70	--	--	190,501
$20,000 under $30,000	268	*72	*152	153	29	*103	*275	424,656
$30,000 under $50,000	492	224	520	197	10	*102	*370	803,471
$50,000 under $100,000	442	362	1,647	176	22	174	859	944,609
$100,000 or more	366	297	4,878	*13	*7	178	2,102	554,066

[1] The sum of all sources of income less loss, before reduction by statutory adjustments. (Total income minus statutory adjustments equals adjusted gross income.)

[2] Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 3.--Returns with Itemized Deductions: Deductions, by Type and Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Number of returns with itemized deductions	Adjusted gross income or deficit	Itemized deductions: Total	Medical and dental expense deduction: Number of returns	Medical and dental expense deduction: Amount	Taxes paid deduction: Number of returns	Taxes paid deduction: Amount	Interest paid deduction: Total: Number of returns	Interest paid deduction: Total: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**30,787**	**1,817,109**	**412,459**	**5,175**	**27,468**	**30,118**	**129,944**	**26,156**	**188,413**
No adjusted gross income [1]	*79	*-3,825	*1,281	*79	*495	*66	*216	*53	*469
$1 under $5,000	198	580	2,543	*125	*345	171	539	171	1,489
$5,000 under $10,000	656	5,284	6,082	442	3,003	534	628	376	1,585
$10,000 under $15,000	863	10,707	8,482	546	3,280	761	988	480	2,942
$15,000 under $20,000	1,357	23,950	13,030	627	2,995	1,282	2,437	971	5,568
$20,000 under $30,000	3,968	98,822	37,183	1,268	5,706	3,863	7,864	3,231	16,370
$30,000 under $50,000	9,523	382,946	96,809	1,374	4,646	9,415	28,424	8,117	46,859
$50,000 under $100,000	11,248	757,742	166,816	621	3,871	11,143	53,334	10,222	80,325
$100,000 or more	2,896	540,903	80,232	*93	*3,127	2,883	35,513	2,534	32,806

Size of adjusted gross income	Interest paid deduction--Continued: Deductible home mortgage interest: Paid to financial institutions: Number of returns	Paid to financial institutions: Amount	Paid to individuals: Number of returns	Paid to individuals: Amount	Contributions deduction: Number of returns	Contributions deduction: Amount	Casualty or theft loss deduction: Number of returns	Casualty or theft loss deduction: Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	**25,110**	**173,740**	**2,726**	**9,824**	**27,785**	**45,070**	***115**	***1,005**
No adjusted gross income [1]	*40	*147	--	--	*13	*7	--	--
$1 under $5,000	158	1,309	*27	*177	*88	*47	--	--
$5,000 under $10,000	334	1,432	*43	*151	435	374	*26	*33
$10,000 under $15,000	454	2,908	*32	*14	614	958	*3	*35
$15,000 under $20,000	912	4,460	*112	*1,064	1,111	1,225	*13	*184
$20,000 under $30,000	3,145	15,659	182	348	3,290	3,638	*29	*206
$30,000 under $50,000	7,845	44,113	841	2,163	8,733	10,311	*14	*248
$50,000 under $100,000	9,820	74,107	1,198	4,577	10,672	18,917	*29	*298
$100,000 or more	2,402	29,604	290	1,329	2,830	9,594	--	--

Size of adjusted gross income	Moving expense deduction: Number of returns	Moving expense deduction: Amount	Miscellaneous deductions subject to reduction by 2 percent of adjusted gross income: Before reduction: Number of returns	Before reduction: Amount	After reduction: Number of returns	After reduction: Amount	Other miscellaneous deductions: Number of returns	Other miscellaneous deductions: Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns	**748**	**4,437**	**14,712**	**81,205**	**7,029**	**22,838**	**7,622**	**7,236**
No adjusted gross income [1]	--	--	*40	*94	*40	*94	*26	*90
$1 under $5,000	--	--	*101	*159	*88	*60	*26	*19
$5,000 under $10,000	*13	*24	309	635	210	436	203	224
$10,000 under $15,000	*43	*59	381	831	163	135	147	20
$15,000 under $20,000	*13	*2	504	1,549	281	582	238	75
$20,000 under $30,000	*59	*155	1,868	5,199	1,045	2,975	805	1,163
$30,000 under $50,000	185	928	4,328	13,060	2,165	5,523	2,147	1,330
$50,000 under $100,000	281	1,518	5,539	25,800	2,439	8,046	3,078	2,396
$100,000 or more	154	1,751	1,642	33,877	598	4,987	951	1,919

[1] Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 4.--All Returns: Number of Returns by Marital Status, by Type of Return and Size of Adjusted Gross Income

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

Type of return, marital status	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [1]	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**107,918**	**560**	**14,653**	**14,013**	**12,554**	**10,986**	**17,245**	**20,675**	**14,241**	**2,992**
Returns of single persons	46,721	330	12,169	8,877	6,064	5,059	7,292	5,130	1,460	340
Joint returns of husbands and wives	46,264	186	975	2,504	3,779	3,470	6,966	13,516	12,285	2,582
Separate returns of husbands and wives	1,875	*13	*110	231	301	405	318	348	*93	*56
Returns of heads of households	12,988	*29	1,385	2,401	2,394	2,052	2,669	1,667	377	*13
Returns of surviving spouses	*69	--	*13	--	*16	--	--	*13	*27	--
Form 1040 returns	**60,401**	**475**	**4,599**	**4,780**	**4,935**	**4,764**	**9,368**	**15,215**	**13,302**	**2,964**
Returns of single persons	19,813	262	3,546	3,092	2,120	2,042	3,472	3,528	1,424	327
Joint returns of husbands and wives	34,962	171	640	1,175	2,175	2,015	4,450	10,338	11,429	2,568
Separate returns of husbands and wives	1,080	*13	*59	*72	*110	159	197	321	*93	*56
Returns of heads of households	4,507	*29	341	440	528	548	1,248	1,015	343	*13
Returns of surviving spouses	*40	--	*13	--	--	--	--	*13	*13	--
Form 1040A returns	**19,868**	***48**	**2,775**	**3,651**	**3,226**	**2,993**	**3,739**	**3,066**	**370**	**--**
Returns of single persons	6,939	*46	1,827	1,578	1,057	830	1,040	545	*16	--
Joint returns of husbands and wives	7,890	*2	247	1,050	1,168	1,099	1,845	2,125	354	--
Separate returns of husbands and wives	585	--	*34	*99	161	213	*79	396	--	--
Returns of heads of households	4,438	--	667	923	824	852	776	--	--	--
Returns of surviving spouses	*16	--	--	--	*16	--	--	--	--	--
Form 1040EZ returns, total [2]	**16,783**	***23**	**6,422**	**3,431**	**2,280**	**1,764**	**2,142**	**719**	***2**	**--**
Returns of single persons [2]	16,783	*23	6,422	3,431	2,280	1,764	2,142	719	*2	--
Electronically-filed returns	**10,866**	***14**	**856**	**2,152**	**2,114**	**1,465**	**1,995**	**1,675**	**567**	***28**
Returns of single persons	3,187	*14	374	776	607	423	638	338	*18	*14
Joint returns of husbands and wives	3,412	--	*88	279	436	356	671	1,054	502	*14
Separate returns of husbands and wives	210	--	*18	*60	*30	*34	*41	*28	*34	--
Returns of heads of households	4,043	--	377	1,038	1,041	653	645	256	*14	--
Returns of surviving spouses	*14	--	--	--	--	--	--	*14	--	--

[1] Includes returns with adjusted gross deficit.
[2] Form 1040EZ returns could be filed by single persons only.
* Estimate should by used with caution because of the small number of sample returns on which it is based.
NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 5.--All Returns: Adjusted Gross Income, Selected Deduction, Tax and Payment Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income or deficit	Itemized deductions		Standard deductions		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	**107,918**	**3,208,371**	**30,787**	**412,459**	**77,131**	**323,945**	**98,622**	**461,722**
No adjusted gross income [1]	560	-7,540	*79	*1,281	480	1,851	502	1,791
$1 under $5,000	14,653	37,398	198	2,543	14,456	41,512	7,617	24,940
$5,000 under $10,000	14,013	104,736	656	6,082	13,357	54,308	12,582	45,164
$10,000 under $15,000	12,554	156,474	863	8,482	11,691	51,122	12,294	49,740
$15,000 under $20,000	10,986	190,501	1,357	13,030	9,630	42,210	10,898	45,550
$20,000 under $30,000	17,245	424,656	3,968	37,183	13,277	60,560	17,186	75,711
$30,000 under $50,000	20,675	803,471	9,523	96,809	11,152	55,789	20,661	114,110
$50,000 under $100,000	14,241	944,609	11,248	166,816	2,994	16,086	14,228	90,257
$100,000 or more	2,992	554,066	2,896	80,232	*96	*507	2,654	14,459

Size of adjusted gross income	Taxable income		Income tax before credits		Tax credits			
					Total		Child care credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns	**87,905**	**2,081,212**	**87,868**	**402,501**	**7,387**	**4,013**	**5,947**	**2,754**
No adjusted gross income [1]	--	--	--	--	--	--	--	--
$1 under $5,000	4,186	2,947	4,267	504	*106	*60	*37	*42
$5,000 under $10,000	8,110	18,175	8,101	2,753	253	83	*62	*44
$10,000 under $15,000	10,365	51,078	10,342	7,664	481	261	345	172
$15,000 under $20,000	10,429	91,177	10,425	13,652	780	340	664	281
$20,000 under $30,000	16,998	251,240	16,916	38,089	1,168	529	1,102	494
$30,000 under $50,000	20,616	535,708	20,616	87,560	2,151	1,018	1,879	805
$50,000 under $100,000	14,222	671,010	14,222	129,793	2,044	1,158	1,737	868
$100,000 or more	2,979	459,875	2,979	122,487	390	555	*122	*50

Footnotes at end of table.

Table 5.--All Returns: Adjusted Gross Income, Selected Deduction, Tax and Payment Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Income tax after credits [2]		Alternative minimum tax		Total tax [3]		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**87,259**	**398,749**	**172**	**1,258**	**89,172**	**421,603**	**93,093**	**361,817**
No adjusted gross income [1]	--	--	--	--	*85	*107	168	311
$1 under $5,000	4,252	502	--	--	4,923	827	10,812	2,243
$5,000 under $10,000	8,022	2,740	*13	*1	8,724	3,542	10,876	6,733
$10,000 under $15,000	10,008	7,497	*13	*11	10,283	8,377	10,476	11,621
$15,000 under $20,000	10,298	13,355	--	--	10,402	14,590	9,909	16,764
$20,000 under $30,000	16,919	37,644	--	--	16,984	40,447	15,750	44,123
$30,000 under $50,000	20,573	86,485	*13	*68	20,602	91,708	19,234	92,886
$50,000 under $100,000	14,209	128,592	*53	*418	14,190	134,949	13,282	120,126
$100,000 or more	2,979	121,935	*79	*760	2,979	127,057	2,586	67,011

Size of adjusted gross income	Earned income credit [4]		Total income tax [5]		Tax overpaid		Tax due at the time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns	**11,594**	**9,690**	**84,712**	**398,361**	**81,632**	**83,774**	**23,030**	**51,294**
No adjusted gross income [1]	*16	*6	--	--	211	591	*56	*58
$1 under $5,000	1,730	906	4,237	500	11,056	3,273	2,226	447
$5,000 under $10,000	3,030	3,498	7,858	2,724	11,165	8,038	1,836	566
$10,000 under $15,000	3,264	3,599	8,475	7,016	10,291	9,206	1,967	1,008
$15,000 under $20,000	2,932	1,623	9,494	12,313	9,183	7,248	1,706	1,186
$20,000 under $30,000	621	59	16,888	37,550	13,961	12,685	3,189	3,361
$30,000 under $50,000	--	--	20,573	86,553	15,328	19,576	5,287	7,635
$50,000 under $100,000	--	--	14,209	129,010	9,082	17,390	5,127	13,263
$100,000 or more	--	--	2,979	122,695	1,356	5,767	1,636	23,770

[1] Includes returns with adjusted gross deficit.

[2] Income tax before credits less child and dependent care, elderly or disabled, foreign tax, general business and prior year minimum tax credits, but before earned income credit.

[3] Total tax is the sum of income tax after credits, self-employment tax, alternative minimum tax, tax from recapture of investment credit, social security tax on tip income not reported to employer and tax on an Individual Retirement Arrangements (IRA). (Income tax after credits was computed without regard to the earned income credit).

[4] Includes credit used to reduce "total" tax to zero and credit which was refundable (the amount in excess of "total tax").

[5] Income tax after credits plus alternative minimum tax, less earned income credit (which was treated as a payment of tax on the income).

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 6.--Form 1040, 1040A and Electronically-Filed Returns: Number With Selected Forms and Schedules, by Size of Adjusted Gross Income

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

Form or schedule		Total	Number of returns by size of adjusted gross income								
			No adjusted gross income [1]	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Forms 1040, total	**60,401**	**475**	**4,599**	**4,780**	**4,935**	**4,764**	**9,368**	**15,215**	**13,302**	**2,964**
A	Itemized Deductions	28,945	*79	184	625	803	1,271	3,536	8,789	10,773	2,867
B	Interest and Dividends Income	29,888	262	1,812	2,040	2,594	1,881	4,145	6,803	7,775	2,576
C	Profit or Loss from Business	12,832	277	827	1,052	944	1,049	1,933	3,277	2,709	762
D	Capital Gains and Losses	11,523	147	532	619	752	688	1,316	2,494	3,419	1,556
E	Supplemental Income Schedule	12,749	135	503	639	911	906	1,751	2,943	3,410	1,551
EIC	Earned Income Credit	3,413	*16	575	713	851	999	259	--	--	--
F	Farm Income and Expenses	2,034	*72	144	163	156	*120	290	613	380	*96
R	Credit for the Elderly or Disabled	220	*11	*62	*71	*41	*35	--	--	--	--
SSE	Social Security Self-Employment Tax	10,821	*85	692	974	924	983	1,565	2,692	2,127	779
2106	Employee Business Expenses	3,522	--	*12	*35	*31	147	395	972	1,429	501
2441	Credit for Child Care and Dependent Care Expenses	3,745	--	--	*13	*55	241	584	1,273	1,457	122
4136	Computation of Credit for Federal Tax on Fuels	769	*25	*103	*60	*25	*97	*107	167	170	*15
4562	Depreciation and Amortization	11,461	238	541	620	784	853	1,638	3,072	2,854	861
4797	Sales of Business Property	2,386	*72	*101	*97	187	*88	250	597	566	427
8283	Noncash Charitable Contributions	1,146	--	--	--	--	*13	*53	131	606	342
	Forms 1040A, total	**19,868**	***48**	**2,775**	**3,651**	**3,226**	**2,993**	**3,739**	**3,066**	**370**	**--**
1	Interest and Dividend Income	5,065	--	843	962	772	554	998	792	144	--
2	Child and Dependent Care Expenses	1,087	--	--	*3	*96	226	225	440	*97	--
3	Credit for the Elderly or Disabled	*96	--	--	*47	*31	*17	--	--	--	--
EIC	Earned Income Credit	3,870	--	637	1,025	972	1,055	181	--	--	--
	Electronically-filed returns, total	**10,866**	***14**	**856**	**2,152**	**2,114**	**1,465**	**1,995**	**1,675**	**567**	**28**
A	Itemized Deductions	1,841	--	*13	*31	*60	*86	431	734	459	*28
B	Interest and Dividends Income	555	--	*42	*44	*28	*41	*102	*87	181	*28
C	Profit or Loss from Business	440	--	*41	*46	*22	*28	*87	*87	*129	--
D	Capital Gains and Losses	376	--	*43	--	*17	--	*42	*120	140	*14
E	Supplemental Income Schedule	316	--	*35	*15	*14	*27	*45	*82	*83	*14
EIC	Earned Income Credit	4,048	--	465	1,240	1,350	831	162	--	--	--
F	Farm Income and Expenses	*97	--	*14	*14	--	--	*28	*41	--	--
R	Credit for the Elderly or Disabled	*28	--	--	*14	--	*14	--	--	--	--
SSE	Social Security Self-Employment Tax	220	--	--	*45	*13	*28	*59	*17	*58	--
2106	Employee Business Expenses	232	--	--	--	--	--	*30	133	*55	*14
2441	Credit for Child Care and Dependent Care Expenses	1,005	--	*6	*45	194	184	274	149	153	--
4136	Computation of Credit for Federal Tax on Fuels	*43	--	*14	*15	--	--	*14	--	--	--
4562	Depreciation and Amortization	529	--	*76	*60	*17	*70	*82	*117	*117	--
4797	Sales of Business Property	*48	--	*14	*3	--	--	--	*17	*14	--
8283	Noncash Charitable Contributions	*14	--	--	--	--	--	--	--	--	*14

[1] Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April. Differences exist between the number of returns with a specific characteristic and the number with a specific form or schedule in support of the characteristic. Therefore, data in this table do not necessarily agree with others.

Table 7.–All Returns: Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns and numbers of exemptions are in thousands]

Size of adjusted gross income	Number of returns	Total exemptions		Taxpayer exemptions		Exemptions for dependents			
						Total		Exemptions for children under age 1	
		Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**107,918**	**87,181**	**204,589**	**87,181**	**133,443**	**38,681**	**71,145**	**2,762**	**2,906**
No adjusted gross income [1]	560	481	813	481	667	*87	*145	–	–
$1 under $5,000	14,653	5,290	9,274	5,290	6,263	1,979	3,010	182	182
$5,000 under $10,000	14,013	9,891	18,315	9,891	12,395	3,427	5,920	327	331
$10,000 under $15,000	12,554	10,088	20,928	10,088	13,866	4,020	7,062	398	417
$15,000 under $20,000	10,986	9,196	19,483	9,196	12,666	3,784	6,817	327	330
$20,000 under $30,000	17,245	15,076	33,104	15,076	22,042	6,230	11,062	438	462
$30,000 under $50,000	20,675	19,942	52,355	19,942	33,458	9,608	18,897	519	548
$50,000 under $100,000	14,241	14,226	41,711	14,226	26,511	8,019	15,200	515	580
$100,000 or more	2,992	2,992	8,605	2,992	5,574	1,527	3,031	*56	*56

Size of adjusted gross income	Exemptions for dependents--Continued							
	Exemptions for children age 1 and over		Exemptions for children at home		Exemptions for children not at home		Exemptions for other dependents	
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	**35,919**	**65,725**	**36,957**	**66,995**	**674**	**1,010**	**2,352**	**3,541**
No adjusted gross income [1]	*87	*145	*87	*145	–	–	–	–
$1 under $5,000	1,796	2,772	1,886	2,785	*15	*60	*129	*165
$5,000 under $10,000	3,100	5,268	3,233	5,201	*47	*79	393	641
$10,000 under $15,000	3,622	6,358	3,731	6,413	*60	*102	383	547
$15,000 under $20,000	3,458	6,145	3,655	6,404	*27	*45	228	368
$20,000 under $30,000	5,792	10,231	5,829	10,085	209	329	408	649
$30,000 under $50,000	9,089	17,680	9,214	18,123	183	247	399	527
$50,000 under $100,000	7,504	14,230	7,820	14,514	133	148	345	538
$100,000 or more	1,472	2,896	1,501	2,925	–	–	*66	*106

[1] Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 8.--Returns With Earned Income Credit and Returns That Should Have Shown an Earned Income Credit: Adjusted Gross Income and Earned Income Credit Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Number of returns with earned income credit	Returns with earned income credit					
		Adjusted gross income or deficit	Total earned income credit	Basic credit		Returns with health insurance credit	
						Insurance payments	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	**11,594**	**132,064**	**9,690**	**11,175**	**8,654**	**1,925**	**1,039**
No adjusted gross income [1]	*16	*-106	*6	*16	*4	*16	*28
$1 under $5,000	1,730	5,222	906	1,647	839	*91	*36
$5,000 under $10,000	3,030	23,160	3,498	2,892	3,134	268	269
$10,000 under $15,000	3,264	40,589	3,599	3,150	3,228	530	325
$15,000 under $20,000	2,932	50,443	1,623	2,867	1,400	841	336
$20,000 under $30,000	621	12,756	59	603	49	178	45
$30,000 or more	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with earned income credit--Continued						Number of other returns that should have shown an earned income credit
	Returns with health insurance credit--Continued		Extra credit for children born in 1991		Advanced earned income credit payments		
	Credit						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	**1,873**	**428**	**1,445**	**324**	***18**	***6**	**769**
No adjusted gross income [1]	*16	*1	--	--	--	--	--
$1 under $5,000	*91	*17	267	30	*16	*6	*130
$5,000 under $10,000	250	96	432	141	--	--	*67
$10,000 under $15,000	528	176	408	111	*2	*1	183
$15,000 under $20,000	809	132	305	40	--	--	361
$20,000 under $30,000	178	5	*34	*1	--	--	*29
$30,000 or more	--	--	--	--	--	--	--

[1] Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.