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Individual Income Tax Returns 2006

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2006. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 138 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2006.

Table A on the following pages presents selected income and tax items for Tax Years 2002 through 2006 as they appear on the forms and provides the percentage change for each item between 2005 and 2006. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2006, the number of individual tax returns filed increased by just over 4.0 million, or 3.0 percent. Adjusted gross income (AGI) rose \$608.3 billion, or 8.2 percent from 2005 to 2006, compared to the 9.3 percent increase recorded from 2004 to 2005. Total tax liability increased 9.3 percent to \$1.1 trillion. Several components of AGI showed large increases between 2005 and 2006. The most notable of these were net capital gains less loss, which increased 16.3 percent, and taxable interest, which increased 37.1 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2006, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Within this section, tables classified by the age of the taxpayer has been introduced for the first time. These tables (1.5, 2.6, and 3.7) are the initial

Individual Returns 2006

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars [1]

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	130,076,443	130,423,626	132,226,042	134,372,678	138,394,754	3.0
Electronically filed returns	52,798,823	61,154,815	68,380,152	73,471,852	80,095,643	9.0
Form 1040 returns	80,748,948	80,420,043	80,603,689	81,497,559	83,805,545	2.8
Electronically filed returns	24,843,419	30,472,170	34,900,171	39,465,536	43,470,129	10.1
Form 1040A returns	28,714,328	29,631,494	30,572,631	31,326,141	32,018,556	2.2
Electronically filed returns	16,839,599	18,910,697	20,771,324	22,224,396	23,888,067	7.5
Form 1040EZ returns	20,613,167	20,372,089	21,049,722	21,548,977	** 22,570,653	4.7
Electronically filed returns	* 11,115,806	* 11,771,948	* 12,708,657	11,781,921	12,737,447	8.1
Salaries and wages						
Number of returns	110,938,441	110,890,993	112,369,812	114,070,880	116,379,376	2.0
Amount	4,559,690,903	4,649,900,493	4,921,806,344	5,155,407,373	5,469,370,119	6.1
Taxable interest received						
Number of returns	63,584,806	59,459,344	57,605,888	59,249,357	62,401,235	5.3
Amount	149,024,899	127,159,692	125,474,158	162,432,720	222,707,445	37.1
Tax-exempt interest						
Number of returns	4,453,829	4,524,955	4,416,851	4,497,973	6,038,822	34.3
Amount	54,564,456	53,750,230	52,031,763	57,693,924	72,970,971	26.5
Ordinary dividends in AGI						
Number of returns	31,409,759	30,475,097	30,687,178	31,175,376	31,619,775	1.4
Amount	103,241,332	115,141,232	146,838,808	166,482,004	199,359,146	19.7
Qualified dividends in AGI						
Number of returns	N/A	22,449,379	24,549,867	25,853,686	26,584,184	2.8
Amount	N/A	80,994,736	110,500,411	118,980,474	137,195,800	15.3
State income tax refund						
Number of returns	23,838,529	24,655,907	23,621,296	22,110,769	22,964,214	3.9
Amount	23,875,813	23,425,623	22,735,928	22,204,760	24,206,006	9.0
Alimony received						
Number of returns	425,963	431,368	439,608	457,488	441,514	-3.5
Amount	6,523,019	6,470,712	7,262,338	7,979,270	8,120,381	1.8
Business or profession net income, less loss						
Number of returns	18,597,305	19,415,648	20,252,079	21,057,329	21,656,409	2.8
Amount	220,783,572	229,655,285	247,217,287	269,701,056	281,527,260	4.4
Net capital gain in AGI less loss						
Number of returns	23,249,625	21,889,687	22,388,659	22,040,458	22,069,069	0.1
Amount	238,368,458	294,021,717	471,735,648	663,057,140	771,045,623	16.3
Capital gain distributions reported on Form 1040						
Number of returns	939,523	1,095,371	2,878,263	4,155,219	4,599,135	10.7
Amount	420,312	332,293	1,925,990	4,958,078	8,416,731	69.8
Sales of property other than capital assets, net gain less loss						
Number of returns	1,728,377	1,753,860	1,749,934	1,777,203	1,778,803	0.1
Amount	-2,386,530	-330,359	2,502,516	3,662,932	4,201,647	14.7
Total IRA distributions						
Number of returns	8,889,787	9,240,253	9,516,936	10,024,085	10,635,115	6.1
Amount	120,418,135	120,948,781	131,491,539	146,906,503	165,503,242	12.7
Taxable IRA distributions in AGI						
Number of returns	8,291,357	8,611,702	8,913,846	9,387,189	9,965,065	6.2
Amount	88,219,481	88,335,605	101,672,181	112,277,199	124,705,552	11.1
Total pensions and annuities						
Number of returns	24,857,470	24,767,067	25,130,018	25,352,088	26,511,367	4.6
Amount	561,031,602	565,420,626	627,664,241	685,308,391	780,831,489	13.9
Taxable pensions and annuities in AGI						
Number of returns	22,794,417	22,822,842	23,123,390	23,247,374	24,098,220	3.7
Amount	357,840,960	372,931,442	394,285,849	420,144,855	450,454,465	7.2
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,683,765	14,824,475	15,191,999	15,510,991	15,624,588	0.7
Amount	278,192,647	295,698,600	357,378,135	447,047,895	466,087,829	4.3
Farm net income less loss						
Number of returns	1,995,073	1,997,116	2,004,898	1,981,249	1,958,273	-1.2
Amount	-14,419,719	-12,371,492	-13,239,205	-12,168,786	-15,331,319	-26.0
Unemployment compensation in AGI						
Number of returns	10,334,639	10,065,230	9,094,911	7,887,700	7,378,438	-6.5
Amount	43,129,155	44,007,879	32,740,272	27,857,367	26,523,665	-4.8
Social security benefits (received)						
Number of returns	13,869,265	14,120,202	14,759,589	15,510,458	20,609,364	32.9
Amount	205,658,281	214,011,279	231,873,220	252,239,705	339,754,476	34.7
Taxable social security benefits in AGI						
Number of returns	10,702,502	10,975,002	11,691,859	12,660,754	13,749,185	8.6
Amount	93,459,494	97,768,201	110,462,387	124,829,069	144,403,839	15.7

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign earned income exclusion [2]						
Number of returns	316,931	306,393	295,313	303,940	329,264	8.3
Amount	14,936,779	15,076,406	15,446,376	16,275,890	18,154,653	11.5
Net operating loss [2]						
Number of returns	670,081	712,076	829,838	862,791	916,899	6.3
Amount	58,126,147	62,824,777	75,011,556	79,451,741	80,795,920	1.7
Other income, net gain less loss [2]						
Number of returns	5,467,631	5,703,893	5,891,550	6,811,025	6,176,952	-9.3
Amount	19,100,950	21,289,227	23,197,673	26,863,382	29,938,461	11.4
Total income						
Number of returns	129,837,130	130,171,008	131,924,074	134,114,986	137,228,802	2.3
Amount	6,110,746,964	6,294,684,470	6,886,851,809	7,531,892,210	8,144,688,302	8.1
Archer MSA deduction						
Number of returns	61,118	67,347	32,334	18,808	18,668	-0.7
Amount	121,282	129,214	66,602	41,341	35,106	-15.1
Educator expenses						
Number of returns	2,884,403	3,240,673	3,402,468	3,503,719	3,166,931	-9.6
Amount	712,505	805,734	858,457	877,796	805,568	-8.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	N/A	105,135	100,111	120,468	20.3
Amount	N/A	N/A	252,597	285,073	368,258	29.2
Health savings account deduction						
Number of returns	N/A	N/A	90,857	215,781	358,968	66.4
Amount	N/A	N/A	190,732	510,690	868,560	70.1
Moving expenses						
Number of returns	947,470	1,023,888	1,096,436	1,134,137	1,082,576	-4.5
Amount	2,215,391	2,439,835	2,952,043	3,076,563	3,159,251	2.7
One-half of self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	18,687,162	19,791,285	21,109,366	22,733,881	23,925,376	5.2
Self-employed health insurance						
Number of returns	3,571,152	3,802,277	3,883,687	3,901,082	3,804,190	-2.5
Amount	10,494,247	16,454,211	18,457,063	19,645,889	20,302,533	3.3
Keogh retirement plan						
Number of returns	1,186,947	1,208,801	1,201,332	1,256,900	1,228,299	-2.3
Amount	16,349,738	17,795,957	19,295,952	21,268,404	22,011,551	3.5
Penalty on early withdrawal of savings						
Number of returns	804,926	736,121	780,327	805,625	1,164,171	44.5
Amount	192,750	150,214	209,833	265,870	429,850	61.7
Alimony paid adjustment						
Number of returns	587,219	587,368	574,001	588,463	585,286	-0.5
Amount	7,183,522	7,520,335	8,470,128	8,954,038	9,115,764	1.8
Total taxpayer IRA adjustment						
Number of returns	3,277,671	3,418,494	3,330,763	3,256,066	3,230,531	-0.8
Amount	9,462,404	10,006,814	10,028,607	12,003,037	12,533,506	4.4
Student loan interest deduction						
Number of returns	6,640,784	6,953,370	7,527,249	8,072,896	8,540,900	5.8
Amount	4,659,546	4,409,816	4,398,734	5,052,720	6,156,865	21.9
Jury duty pay						
Number of returns	N/A	N/A	N/A	N/A	57,259	[7]
Amount	N/A	N/A	N/A	N/A	51,814	[7]
Tuition and fees deduction						
Number of returns	3,444,941	3,571,154	4,710,253	4,696,013	4,015,828	-14.5
Amount	6,154,145	6,683,631	10,589,279	10,846,990	9,620,615	-11.3
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	336,959	421,128	25.0
Amount	N/A	N/A	N/A	2,360,983	3,303,121	39.9
Foreign housing deductions						
Number of returns	2,074	1,491	3,352	2,417	3,942	63.1
Amount	54,614	51,765	59,899	70,962	83,632	17.9
Other adjustments						
Number of returns	208,348	272,647	188,210	257,014	137,296	-46.6
Amount	1,064,125	1,314,285	1,107,387	1,402,311	1,073,988	-23.4
Total statutory adjustments						
Number of returns	28,911,078	30,382,069	32,153,965	33,591,124	33,980,524	1.2
Amount	77,161,432	87,575,677	98,046,679	109,396,547	113,845,357	4.1
Adjusted gross income or loss (AGI)						
Amount	6,033,585,532	6,207,108,793	6,788,805,130	7,422,495,663	8,030,842,945	8.2
Total itemized deductions						
Number of returns	45,647,551	43,949,591	46,335,237	47,755,427	49,123,555	2.9
Amount	898,047,320	901,864,834	998,238,457	1,121,810,935	1,229,237,288	9.6

Footnotes at end of table.

Individual Returns 2006

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	492,067,532	555,780,052	560,932,618	580,747,711	607,464,186	4.6
Basic standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	477,170,045	539,921,089	545,082,218	564,186,053	590,487,763	4.7
Additional standard deduction						
Number of returns	10,857,098	11,200,647	10,985,079	10,996,440	11,261,327	2.4
Amount	14,897,487	15,858,963	15,850,401	16,561,658	16,976,422	2.5
AGI less deductions						
Number of returns	114,976,167	114,402,877	116,042,570	118,115,885	120,676,830	2.2
Amount	4,760,885,833	4,873,784,147	5,360,753,836	5,859,016,944	6,340,706,374	8.2
Number of exemptions	258,716,374	261,126,373	263,896,304	269,043,070	275,256,944	2.3
Exemption amount	761,440,430	781,305,067	800,690,043	839,904,186	891,911,609	6.2
Taxable income						
Number of returns	102,275,969	101,392,812	102,737,959	104,330,653	106,667,402	2.2
Amount	4,096,127,651	4,200,218,439	4,670,165,637	5,137,165,874	5,579,145,443	8.6
Tax from table, rate schedules, etc.						
Number of returns	102,266,930	101,386,201	102,721,593	104,321,332	106,658,774	2.2
Amount	829,839,121	780,315,781	871,227,853	972,706,955	1,061,247,534	9.1
Additional taxes						
Number of returns	13,291	21,370	9,884	10,595	12,787	20.7
Amount	153,564	222,088	85,611	23,740	43,250	82.2
Alternative minimum tax						
Number of returns	1,910,789	2,357,975	3,096,299	4,004,756	3,966,540	-1.0
Amount	6,853,901	9,469,803	13,029,239	17,421,071	21,564,586	23.8
Income tax before credits						
Number of returns	102,293,722	101,412,777	102,740,921	104,345,964	106,688,255	2.2
Amount	836,842,718	790,005,881	884,342,703	990,151,766	1,082,855,370	9.4
Foreign tax credit						
Number of returns	3,748,974	4,145,174	4,700,259	5,398,046	6,418,317	18.9
Amount	5,933,600	5,805,555	6,757,994	9,361,989	10,958,470	17.1
Child care credit						
Number of returns	6,185,855	6,313,297	6,316,649	6,500,596	6,466,792	-0.5
Amount	2,706,539	3,206,890	3,337,984	3,462,104	3,486,637	0.7
Credit for elderly or disabled						
Number of returns	133,538	123,147	107,914	101,627	98,261	-3.3
Amount	21,119	20,257	18,740	14,127	14,571	3.1
Education credits						
Number of returns	6,544,536	7,298,227	7,180,884	7,057,251	7,725,138	9.5
Amount	5,012,744	5,843,029	6,016,805	6,119,631	7,022,420	14.8
Retirement savings contributions credit						
Number of returns	5,307,176	5,296,688	5,288,732	5,293,605	5,192,133	-1.9
Amount	1,058,219	1,034,394	1,011,506	944,531	893,957	-5.4
Residential energy credit						
Number of returns	N/A	N/A	N/A	N/A	4,344,189	[7]
Amount	N/A	N/A	N/A	N/A	1,000,149	[7]
Child tax credit						
Number of returns	25,939,801	25,672,254	25,988,711	25,950,568	25,741,511	-0.8
Amount	21,520,271	22,788,025	32,300,455	32,047,620	31,741,551	-1.0
Adoption credit						
Number of returns	55,905	63,980	71,136	84,793	93,369	10.1
Amount	234,109	348,793	301,890	319,558	351,184	9.9
General business credit						
Number of returns	284,720	262,738	248,506	251,386	386,681	53.8
Amount	750,855	612,744	635,391	877,850	1,302,464	48.4
Prior year minimum tax credit						
Number of returns	193,776	250,605	274,596	290,376	359,098	23.7
Amount	976,398	916,538	902,000	1,081,252	1,032,247	-4.5
Total credits [1][3]						
Number of returns	38,846,217	39,247,449	39,841,978	40,526,374	44,397,533	9.6
Amount	38,747,463	41,069,375	51,599,346	54,571,100	58,141,809	6.5
Income tax less credits [1]						
Number of returns	93,565,243	91,109,363	90,876,672	92,343,186	94,509,890	2.3
Amount	798,095,255	748,936,506	832,743,358	935,580,666	1,024,713,561	9.5
Self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	37,367,003	39,574,991	42,210,737	45,459,427	47,842,244	5.2
Recapture taxes						
Number of returns	14,684	15,797	41,161	15,206	12,536	-17.6
Amount	117,943	87,939	173,122	299,191	320,788	7.2

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income not reported						
Number of returns	238,185	557,717	517,609	335,818	355,457	5.8
Amount	31,446	148,746	107,929	79,220	73,109	-7.7
Tax on qualified retirement plans						
Number of returns	4,896,938	4,877,670	4,924,584	4,822,297	5,148,030	6.8
Amount	3,498,067	3,407,940	3,640,374	3,820,152	4,347,720	13.8
Advanced earned income credit payments						
Number of returns	156,376	142,694	142,639	122,078	129,124	5.8
Amount	73,904	66,986	62,360	58,167	62,149	6.8
Household employment taxes						
Number of returns	229,722	240,601	243,702	228,381	225,441	-1.3
Amount	703,931	810,442	885,832	936,858	917,524	-2.1
Total tax liability [1,4]						
Number of returns	99,559,612	97,875,142	98,115,557	99,880,223	102,363,945	2.5
Amount	839,977,103	793,111,460	879,962,609	986,460,793	1,078,601,440	9.3
Income tax withheld						
Number of returns	114,861,744	114,861,706	116,312,978	118,161,380	120,500,889	2.0
Amount	717,492,263	703,758,484	731,734,362	782,659,594	843,094,979	7.7
Estimated tax payments						
Number of returns	12,434,579	11,576,213	10,996,504	11,053,213	11,128,072	0.7
Amount	198,177,595	182,906,911	188,770,357	221,001,524	252,998,613	14.5
Earned income credit [1]						
Number of returns	21,703,187	22,024,227	22,270,550	22,751,904	23,042,200	1.3
Amount	38,198,572	38,657,067	40,024,074	42,410,290	44,387,566	4.7
Nontaxable combat pay election						
Number of returns	N/A	N/A	10,024	21,973	8,323	-62.1
Amount	N/A	N/A	9,283	328,268	90,997	-72.3
Additional child tax credit						
Number of returns	10,937,417	12,570,455	14,528,434	15,219,712	15,590,592	2.4
Amount	6,415,753	9,112,716	14,450,019	15,495,160	16,248,889	4.9
Payment with an extension request						
Number of returns	1,235,156	1,333,579	1,518,779	1,627,572	1,758,125	8.0
Amount	36,321,934	38,303,188	59,268,206	77,833,848	86,530,919	11.2
Excess social security tax withheld						
Number of returns	1,145,352	1,121,141	1,242,604	1,383,240	1,443,437	4.4
Amount	1,564,478	1,566,411	1,727,641	2,023,314	2,288,807	13.1
Other payments:						
Form 2439						
Number of returns	19,422	12,717	9,608	19,812	84,547	326.7
Amount	37,701	123,633	33,754	52,976	52,199	-1.5
Form 4136						
Number of returns	365,868	349,860	345,020	340,769	318,754	-6.5
Amount	101,459	82,154	86,378	101,712	85,905	-15.5
Form 8885 [5]						
Number of returns	5,322	17,834	16,314	13,380	22,397	67.4
Amount	1,967	32,514	23,595	27,078	27,567	1.8
Federal telephone excise tax credit						
Number of returns	N/A	N/A	N/A	N/A	96,873,353	[7]
Amount	N/A	N/A	N/A	N/A	4,164,063	[7]
Total payments [1]						
Number of returns	123,462,930	123,461,513	124,989,700	126,781,067	134,948,299	6.4
Amount	998,311,722	974,543,079	1,036,118,363	1,141,605,497	1,249,879,508	9.5
Overpayment, total						
Number of returns	103,462,884	105,361,848	103,706,648	104,778,359	109,915,823	4.9
Amount	239,784,002	254,553,541	255,064,839	272,110,056	295,796,995	8.7
Overpayment refunded						
Number of returns	100,143,606	102,004,984	100,674,244	101,870,385	107,001,071	5.0
Amount	205,987,348	219,751,889	221,371,474	232,975,616	250,941,390	7.7
Refund credited to next year						
Number of returns	5,418,534	5,199,186	4,314,593	4,055,960	3,978,421	-1.9
Amount	33,796,653	34,801,652	33,693,366	39,134,446	44,855,606	14.6
Tax due at time of filing						
Number of returns	22,818,761	21,072,333	24,452,350	25,659,937	26,694,105	4.0
Amount	82,287,723	73,741,408	99,683,779	118,232,296	126,289,889	6.8
Tax penalty						
Number of returns	5,149,988	4,829,886	5,641,853	5,882,477	6,496,924	10.4
Amount	838,341	619,485	774,697	1,266,944	1,770,962	39.8

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	130,076,443	130,423,626	132,226,042	134,372,678	138,394,754	3.0
Electronically filed returns	52,798,823	61,154,815	68,380,152	73,471,852	80,095,643	9.0
Form 1040 returns	80,748,948	80,420,043	80,603,689	81,497,559	83,805,545	2.8
Electronically filed returns	24,843,419	30,472,170	34,900,171	39,465,536	43,470,129	10.1
Form 1040A returns	28,714,328	29,631,494	30,572,631	31,326,141	32,018,556	2.2
Electronically filed returns	16,839,599	18,910,697	20,771,324	22,224,396	23,888,067	7.5
Form 1040EZ returns	20,613,167	20,372,089	21,049,722	21,548,977	** 22,570,653	4.7
Electronically filed returns	* 11,115,806	* 11,771,948	* 12,708,657	11,781,921	12,737,447	8.1
Salaries and wages						
Number of returns	110,938,441	110,890,993	112,369,812	114,070,880	116,379,376	2.0
Amount	3,313,728,854	3,302,486,146	3,406,094,356	3,450,741,214	3,546,932,632	2.8
Taxable interest received						
Number of returns	63,584,806	59,459,344	57,605,888	59,249,357	62,401,235	5.3
Amount	108,302,979	90,312,281	86,833,327	108,723,373	144,427,656	32.8
Tax-exempt interest						
Number of returns	4,453,829	4,524,955	4,416,851	4,497,973	6,038,822	34.3
Amount	39,654,401	38,174,879	36,008,140	38,617,084	47,322,290	22.5
Ordinary dividends in AGI						
Number of returns	31,409,759	30,475,097	30,687,178	31,175,376	31,619,775	1.4
Amount	75,030,038	81,776,443	101,618,552	111,433,738	129,286,087	16.0
Qualified dividends in AGI						
Number of returns	N/A	22,449,379	24,549,867	25,853,686	26,584,184	2.8
Amount	N/A	57,524,670	76,470,873	79,638,871	88,972,633	11.7
State income tax refund						
Number of returns	23,838,529	24,655,907	23,621,296	22,110,769	22,964,214	3.9
Amount	17,351,608	16,637,516	15,734,206	14,862,624	15,697,799	5.6
Alimony received						
Number of returns	425,963	431,368	439,608	457,488	441,514	-3.5
Amount	4,740,566	4,595,676	5,025,839	5,340,877	5,266,136	-1.4
Business or profession net income, less loss						
Number of returns	18,597,305	19,415,648	20,252,079	21,057,329	21,656,409	2.8
Amount	160,453,177	163,107,447	171,084,628	180,522,795	182,572,802	1.1
Net capital gain in AGI less loss						
Number of returns	23,249,625	21,889,687	22,388,659	22,040,458	22,069,069	0.1
Amount	173,232,891	208,822,242	326,460,656	443,813,347	500,029,587	12.7
Capital gain distributions reported on Form 1040						
Number of returns	939,523	1,095,371	2,878,263	4,155,219	4,599,135	10.7
Amount	305,459	236,004	1,332,865	3,318,660	5,458,321	64.5
Sales of property other than capital assets, net gain less loss						
Number of returns	1,728,377	1,753,860	1,749,934	1,777,203	1,778,803	0.1
Amount	-1,734,397	-234,630	1,731,845	2,451,762	2,724,804	11.1
Total IRA distributions						
Number of returns	8,889,787	9,240,253	9,516,936	10,024,085	10,635,115	6.1
Amount	87,513,180	85,901,123	90,997,605	98,330,993	107,330,248	9.2
Taxable IRA distributions in AGI						
Number of returns	8,291,357	8,611,702	8,913,846	9,387,189	9,965,065	6.2
Amount	64,112,995	62,738,356	70,361,371	75,152,074	80,872,602	7.6
Total pensions and annuities						
Number of returns	24,857,470	24,767,067	25,130,018	25,352,088	26,511,367	4.6
Amount	407,726,455	401,577,149	434,369,717	458,707,089	506,375,804	10.4
Taxable pensions and annuities in AGI						
Number of returns	22,794,417	22,822,842	23,123,390	23,247,374	24,098,220	3.7
Amount	260,058,837	264,866,081	272,862,179	281,221,456	292,123,518	3.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,683,765	14,824,475	15,191,999	15,510,991	15,624,588	0.7
Amount	202,174,889	210,013,210	247,320,509	299,228,845	302,261,887	1.0
Farm net income less loss						
Number of returns	1,995,073	1,997,116	2,004,898	1,981,249	1,958,273	-1.2
Amount	-10,479,447	-8,786,571	-9,162,080	-8,145,104	-9,942,490	-22.1
Unemployment compensation in AGI						
Number of returns	10,334,639	10,065,230	9,094,911	7,887,700	7,378,438	-6.5
Amount	31,343,863	31,255,596	22,657,628	18,646,163	17,200,820	-7.8
Social security benefits (received)						
Number of returns	13,869,265	14,120,202	14,759,589	15,510,458	20,609,364	32.9
Amount	149,460,960	151,996,647	160,465,896	168,835,144	220,333,642	30.5
Taxable social security benefits in AGI						
Number of returns	10,702,502	10,975,002	11,691,859	12,660,754	13,749,185	8.6
Amount	67,921,144	69,437,643	76,444,558	83,553,594	93,647,107	12.1

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign earned income exclusion [2]						
Number of returns	316,931	306,393	295,313	303,940	329,264	8.3
Amount	10,855,217	10,707,675	10,689,534	10,894,170	11,773,446	8.1
Net operating loss [2]						
Number of returns	670,081	712,076	829,838	862,791	916,899	6.3
Amount	42,242,839	44,619,870	51,911,111	53,180,550	52,396,835	-1.5
Other income, net gain less loss [2]						
Number of returns	5,467,631	5,703,893	5,891,550	6,811,025	6,176,952	-9.3
Amount	13,881,504	15,120,190	16,053,753	17,980,845	19,415,344	8.0
Total income						
Number of returns	129,837,130	130,171,008	131,924,074	134,114,986	137,228,802	2.3
Amount	4,440,949,828	4,470,656,584	4,765,987,411	5,041,427,182	5,281,899,029	4.8
Archer MSA deduction						
Number of returns	61,118	67,347	32,334	18,808	18,668	-0.7
Amount	88,141	91,771	46,091	27,671	22,767	-17.7
Educator expenses						
Number of returns	2,884,403	3,240,673	3,402,468	3,503,719	3,166,931	-9.6
Amount	517,809	572,254	594,088	587,548	522,418	-11.1
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	N/A	105,135	100,111	120,468	20.3
Amount	N/A	N/A	174,808	190,812	238,818	25.2
Health savings account deduction						
Number of returns	N/A	N/A	90,857	215,781	358,968	66.4
Amount	N/A	N/A	131,994	341,827	563,268	64.8
Moving expenses						
Number of returns	947,470	1,023,888	1,096,436	1,134,137	1,082,576	-4.5
Amount	1,610,023	1,732,837	2,042,936	2,059,279	2,048,801	-0.5
One-half of self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	13,580,786	14,056,310	14,608,558	15,216,788	15,515,808	2.0
Self-employed health insurance						
Number of returns	3,571,152	3,802,277	3,883,687	3,901,082	3,804,190	-2.5
Amount	7,626,633	11,686,229	12,773,054	13,149,859	13,166,364	0.1
Keogh retirement plan						
Number of returns	1,186,947	1,208,801	1,201,332	1,256,900	1,228,299	-2.3
Amount	11,882,077	12,639,174	13,353,600	14,235,880	14,274,676	0.3
Penalty on early withdrawal of savings						
Number of returns	804,926	736,121	780,327	805,625	1,164,171	44.5
Amount	140,080	106,686	145,213	177,959	278,761	56.6
Alimony paid adjustment						
Number of returns	587,219	587,368	574,001	588,463	585,286	-0.5
Amount	5,220,583	5,341,147	5,861,680	5,993,332	5,911,650	-1.4
Total taxpayer IRA adjustment						
Number of returns	3,277,671	3,418,494	3,330,763	3,256,066	3,230,531	-0.8
Amount	6,876,747	7,107,112	6,940,212	8,034,161	8,128,084	1.2
Student loan interest deduction						
Number of returns	6,640,784	6,953,370	7,527,249	8,072,896	8,540,900	5.8
Amount	3,386,298	3,131,972	3,044,107	3,382,008	3,992,779	18.1
Jury duty pay						
Number of returns	N/A	N/A	N/A	N/A	57,259	[7]
Amount	N/A	N/A	N/A	N/A	33,602	[7]
Tuition and fees deduction						
Number of returns	3,444,941	3,571,154	4,710,253	4,696,013	4,015,828	-14.5
Amount	4,472,489	4,746,897	7,328,221	7,260,368	6,239,050	-14.1
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	336,959	421,128	25.0
Amount	N/A	N/A	N/A	1,580,310	2,142,102	35.5
Foreign housing deductions						
Number of returns	2,074	1,491	3,352	2,417	3,942	63.1
Amount	39,690	36,765	41,453	47,498	54,236	14.2
Other adjustments						
Number of returns	208,348	272,647	188,210	257,014	137,296	-46.6
Amount	773,347	933,441	766,358	938,629	696,490	-25.8
Total statutory adjustments						
Number of returns	28,911,078	30,382,069	32,153,965	33,591,124	33,980,524	1.2
Amount	56,076,622	62,198,634	67,852,373	73,223,927	73,829,674	0.8
Adjusted gross income or loss (AGI)						
Amount	4,384,873,206	4,408,457,950	4,698,135,038	4,968,203,255	5,208,069,355	4.8
Total itemized deductions						
Number of returns	45,647,551	43,949,591	46,335,237	47,755,427	49,123,555	2.9
Amount	652,650,669	640,529,001	690,822,462	750,877,467	797,170,744	6.2

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	357,607,218	394,730,151	388,188,663	388,720,021	393,945,646	1.3
Basic standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	346,780,556	383,466,683	377,219,528	377,634,574	382,936,292	1.4
Additional standard deduction						
Number of returns	10,857,098	11,200,647	10,985,079	10,996,440	11,261,327	2.4
Amount	10,826,662	11,263,468	10,969,136	11,085,447	11,009,353	-0.7
AGI less deductions						
Number of returns	114,976,167	114,402,877	116,042,570	118,115,885	120,676,830	2.2
Amount	3,459,946,100	3,461,494,423	3,709,864,246	3,921,698,088	4,112,001,540	4.9
Number of exemptions	258,716,374	261,126,373	263,896,304	269,043,070	275,256,944	2.3
Exemption amount	553,372,406	554,904,167	554,110,756	562,184,863	578,412,198	2.9
Taxable income						
Number of returns	102,275,969	101,392,812	102,737,959	104,330,653	106,667,402	2.2
Amount	2,976,836,956	2,983,109,687	3,231,948,538	3,438,531,375	3,618,122,855	5.2
Tax from table, rate schedules, etc.						
Number of returns	102,266,930	101,386,201	102,721,593	104,321,332	106,658,774	2.2
Amount	603,080,757	554,201,549	602,925,850	651,075,606	688,227,973	5.7
Additional taxes						
Number of returns	13,291	21,370	9,884	10,595	12,787	20.7
Amount	111,602	157,733	59,246	15,890	28,048	76.5
Alternative minimum tax						
Number of returns	1,910,789	2,357,975	3,096,299	4,004,756	3,966,540	-1.0
Amount	4,981,033	6,725,712	9,016,774	11,660,690	13,984,816	19.9
Income tax before credits						
Number of returns	102,293,722	101,412,777	102,740,921	104,345,964	106,688,255	2.2
Amount	608,170,580	561,083,722	612,001,871	662,752,186	702,240,837	6.0
Foreign tax credit						
Number of returns	3,748,974	4,145,174	4,700,259	5,398,046	6,418,317	18.9
Amount	4,312,209	4,123,263	4,676,812	6,266,392	7,106,660	13.4
Child care credit						
Number of returns	6,185,855	6,313,297	6,316,649	6,500,596	6,466,792	-0.5
Amount	1,966,961	2,277,621	2,310,024	2,317,339	2,261,113	-2.4
Credit for elderly or disabled						
Number of returns	133,538	123,147	107,914	101,627	98,261	-3.3
Amount	15,348	14,387	12,969	9,456	9,449	-0.1
Education credits						
Number of returns	6,544,536	7,298,227	7,180,884	7,057,251	7,725,138	9.5
Amount	3,642,983	4,149,879	4,163,879	4,096,139	4,554,099	11.2
Retirement savings contributions credit						
Number of returns	5,307,176	5,296,688	5,288,732	5,293,605	5,192,133	-1.9
Amount	769,055	734,655	700,004	632,216	579,739	-8.3
Residential energy credit						
Number of returns	N/A	N/A	N/A	N/A	2,817,243	[7]
Amount	N/A	N/A	N/A	N/A	648,605	[7]
Child tax credit						
Number of returns	25,939,801	25,672,254	25,988,711	25,950,568	25,741,511	-0.8
Amount	15,639,732	16,184,677	22,353,256	21,450,884	20,584,663	-4.0
Adoption credit						
Number of returns	55,905	63,980	71,136	84,793	93,369	10.1
Amount	170,137	247,722	208,920	213,894	227,746	6.5
General business credit						
Number of returns	284,720	262,738	248,506	251,386	386,681	53.8
Amount	545,680	435,188	439,717	587,584	844,659	43.8
Prior year minimum tax credit						
Number of returns	193,776	250,605	274,596	290,376	359,098	23.7
Amount	709,592	650,950	624,221	723,730	669,421	-7.5
Total credits [3]						
Number of returns	38,846,217	39,247,449	39,841,978	40,526,374	44,397,533	9.6
Amount	28,159,493	29,168,590	35,708,890	36,526,841	37,705,453	3.2
Income tax less credits [1]						
Number of returns	93,565,243	91,109,363	90,876,672	92,343,186	94,509,890	2.3
Amount	580,011,086	531,915,132	576,292,981	626,225,345	664,535,383	6.1
Self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	27,156,252	28,107,238	29,211,583	30,427,997	31,026,099	2.0
Recapture taxes						
Number of returns	14,684	15,797	41,161	15,206	12,536	-17.6
Amount	85,714	62,457	119,808	200,262	208,034	3.9

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income not reported						
Number of returns	238,185	557,717	517,609	335,818	355,457	5.8
Amount	22,853	105,643	74,691	53,025	47,412	-10.6
Tax on qualified retirement plans						
Number of returns	4,896,938	4,877,670	4,924,584	4,822,297	5,148,030	6.8
Amount	2,542,200	2,420,412	2,519,290	2,556,996	2,819,533	10.3
Advanced earned income credit payments						
Number of returns	156,376	142,694	142,639	122,078	129,124	5.8
Amount	53,709	47,575	43,156	38,934	40,304	3.5
Household employment taxes						
Number of returns	229,722	240,601	243,702	228,381	225,441	-1.3
Amount	511,578	575,598	613,033	627,080	595,022	-5.1
Total tax liability [1,4]						
Number of returns	99,559,612	97,875,142	98,115,557	99,880,223	102,363,945	2.5
Amount	610,448,476	563,289,389	608,970,664	660,281,655	699,482,127	5.9
Income tax withheld						
Number of returns	114,861,744	114,861,706	116,312,978	118,161,380	120,500,889	2.0
Amount	521,433,331	499,828,469	506,390,562	523,868,537	546,754,202	4.4
Estimated tax payments						
Number of returns	12,434,579	11,576,213	10,996,504	11,053,213	11,128,072	0.7
Amount	144,024,415	129,905,477	130,636,925	147,926,054	164,071,733	10.9
Earned income credit [1]						
Number of returns	21,703,187	22,024,227	22,270,550	22,751,904	23,042,200	1.3
Amount	27,760,590	27,455,303	27,698,321	28,387,075	28,785,711	1.4
Nontaxable combat pay election						
Number of returns	N/A	N/A	10,024	21,973	8,323	-62.1
Amount	N/A	N/A	6,424	219,724	59,012	-73.1
Additional child tax credit						
Number of returns	10,937,417	12,570,455	14,528,434	15,219,712	15,590,592	2.4
Amount	4,662,611	6,472,099	10,000,013	10,371,593	10,537,542	1.6
Payment with an extension request						
Number of returns	1,235,156	1,333,579	1,518,779	1,627,572	1,758,125	8.0
Amount	26,396,754	27,203,969	41,016,060	52,097,622	56,116,030	7.7
Excess social security tax withheld						
Number of returns	1,145,352	1,121,141	1,242,604	1,383,240	1,443,437	4.4
Amount	1,136,975	1,112,508	1,195,599	1,354,293	1,484,311	9.6
Other payments:						
Form 2439						
Number of returns	19,422	12,717	9,608	19,812	84,547	326.7
Amount	27,399	87,808	23,359	35,459	33,851	-4.5
Form 4136						
Number of returns	365,868	349,860	345,020	340,769	318,754	-6.5
Amount	73,735	58,348	59,777	68,080	55,710	-18.2
Form 8885 [5]						
Number of returns	5,322	17,834	16,314	13,380	22,397	67.4
Amount	1,430	23,092	16,329	18,124	17,877	-1.4
Federal telephone excise tax credit						
Number of returns	N/A	N/A	N/A	N/A	96,873,353	[7]
Amount	N/A	N/A	N/A	N/A	2,700,430	[7]
Total payments [1]						
Number of returns	123,462,930	123,461,513	124,989,700	126,781,067	134,948,299	6.4
Amount	725,517,240	692,147,073	717,036,929	764,126,839	810,557,398	6.1
Overpayment, total						
Number of returns	103,462,884	105,361,848	103,706,648	104,778,359	109,915,823	4.9
Amount	174,261,629	180,790,867	176,515,460	182,135,245	191,826,845	5.3
Overpayment refunded						
Number of returns	100,143,606	102,004,984	100,674,244	101,870,385	107,001,071	5.0
Amount	149,700,108	156,073,785	153,198,252	155,940,841	162,737,607	4.4
Refund credited to next year						
Number of returns	5,418,534	5,199,186	4,314,593	4,055,960	3,978,421	-1.9
Amount	24,561,521	24,717,082	23,317,208	26,194,408	29,089,239	11.1
Tax due at time of filing						
Number of returns	22,818,761	21,072,333	24,452,350	25,659,937	26,694,105	4.0
Amount	59,802,124	52,373,159	68,985,314	79,138,083	81,900,058	3.5
Tax penalty						
Number of returns	5,149,988	4,829,886	5,641,853	5,882,477	6,496,924	10.4
Amount	609,259	439,975	536,122	848,021	1,148,484	35.4

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable.

[2] Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

[4] Total tax liability includes the values for "other taxes" not tabulated here.

[5] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[6] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9

[7] Percentage not computed.

* Includes Form 1040 Telefile.

** Includes 742,859 Form 1040EZ-T returns.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$8,450 \$9,700
	Head of household	under 65 65 or older	\$10,850 \$11,750
Married with a child and living apart from spouse during the last six months of 2006	Head of household	under 65 65 or older	\$10,850 \$12,100
Married and living with spouse at the end of 2006 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$16,900 \$17,900
		65 or older (both spouses)	\$18,900
Married, not living with spouse at the end of 2006 (or on the date spouse died)	Married, separate return	any age	\$3,300
		any age	\$3,300
Widowed in 2004 or 2005 and not remarried in 2006	Single	under 65 65 or older	\$8,450 \$9,700
	Head of household	under 65 65 or older	\$10,850 \$11,750
	Qualifying widow(er) with dependent child	under 65 65 or older	\$13,600 \$14,600

improvement in a series of planned innovations to the content and scope of this report. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Requirements for Filing

The filing requirements for Tax Year 2006 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a

parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2006 if he or she:

1. Was liable for any of the following taxes:
 - Social security or Medicare tax on unreported tip income;
 - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - Alternative minimum tax;
 - Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - Tax from the recapture of various credits, including investment credits or low-income housing credits;
 - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$5,150, or
- Unearned income was over \$850, or
- Gross income was more than the larger of (a) \$850 or (b) earned income (up to \$4,850) plus \$300.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$6,400 (\$7,650 if 65 or older and blind), or
- Unearned income was more than \$2,100 (\$3,350 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,850) plus \$300 or \$850, whichever is larger; plus \$1,250 (\$2,500 if 65 or older and blind)

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$5,150, or
- Unearned income was over \$850, or
- Gross income was more than the larger of \$850 or earned income (up to \$4,850) plus \$300.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$6,150 (\$7,150 if 65 or older and blind), or
- Unearned was more than \$1,850 (\$2,850 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,850) plus \$300 or \$850, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind)
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

2. Received any advanced earned income credit (AEIC) payments.
3. Had net earnings from self-employment of at least \$400; or
4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2006 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2006. In Tax Year 2005, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,000. For 2006, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,300.

Alternative Minimum Tax

For Tax Year 2006, the minimum exemption rose to \$62,550 for a married couple filing a joint return, up from \$58,000 in 2005, and to \$42,500 for singles and heads of household, up from \$40,250, and to \$31,275 from \$29,000 for a married person filing separately.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,800 from \$2,700. The maximum credit for taxpayers with no qualifying children increased to \$412 from \$399. For these taxpayers, earned income and AGI had to be less than \$12,120 (\$14,120 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$85 to \$2,747 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,536 from \$4,400. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$32,001 (\$34,001 for married filing jointly) for one qualifying child, or less than \$36,348 (\$38,348 for married filing jointly) for two or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,300 the deduction for each exemption to which the taxpayer was entitled for 2006, an increase from the \$3,200 allowed for 2005. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$145,950 to \$150,500 for single filers; \$218,950 to \$225,750 for married persons filing jointly and surviving spouses; \$182,450 to \$188,150 for heads of household; and \$109,475 to \$112,875 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$273,000 for single filers; \$348,250 for married persons filing jointly and surviving spouses; \$310,650 for heads of household; and \$183,750 for married persons filing separately. For 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. This meant each exemption could not be reduced to less than \$1,100 for 2006. For 2005 and previous years, exemption amounts could be limited to zero.

Federal Telephone Excise Tax Credit

Taxpayers who were billed after February 28, 2003 and before August 1, 2006, for federal telephone excise tax on long distance or bundled service may have taken a credit or refund for Tax Year 2006. Individuals were eligible to receive this credit even if they owed no tax or had not received a refund of this excise tax from their service provider. Taxpayers could request the standard amount based on the number of exemptions claimed on their return (number of exemptions: 0 = \$0, 1 = \$30, 2 = \$40, 3 = \$50, 4 or more = \$60) or the actual amount shown on the taxpayer's long distance records. Individuals who did not otherwise have to file an income tax return filed a Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, in order to obtain their refund. A total of 742,859 Form 1040EZ-T returns were filed for Tax Year 2006. This number is included in the "All returns, total" (138,394,754) shown throughout this publication.

Foreign-earned Income

Taxpayers who claimed the foreign earned income exclusion or the foreign housing deduction on Form 2555, *Foreign Earned Income*, had to use the foreign earned income tax worksheet to figure their tax. Taxpayers had to refigure their tax on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

General Business Credits

The Energy Tax Incentives Act of 2005 and the Safe, Accountable, Flexible, Efficient Transportation Act of 2005 provided tax incentives for energy efficient buildings and appliances, alternative and clean fuel vehicle credits, and other incentives and credits related to energy production and excise taxes.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,700 (\$5,450 if family coverage), an increase from \$2,650 (\$5,250 if family coverage) in 2005. These limits were \$700 higher if the taxpayer was age 55 or older (\$1,400 if both spouses were 55 or older). For 2005, these limits were \$600 and \$1,200 respectively.

Individual Retirement Arrangement Deduction

For 2006, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$4,000 (\$5,000 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$60,000 (\$85,000 if married filing jointly or qualifying widow(er)). This was up from \$80,000 if married filing jointly or qualifying widow(er) for 2005. Military members serving in combat zone localities could count tax free combat pay in figuring how much to contribute to a Roth or traditional IRA. This allowed members of the military to make contributions with no taxable earned income, unlike in previous years.

Itemized Deductions

If a taxpayer's AGI was greater than \$150,500 (\$75,250 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$145,950 (\$72,975 if married filing separately) for 2005, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold. For Tax Year 2006, the reduction amount was then divided by 3 and subtracted from the original reduction amount. As a result, the amount by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Katrina Emergency Tax Relief Act of 2005

The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina displaced individual claimed by the taxpayer. The total additional exemption claimed for all years cannot exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina displaced individual is a person (1) whose main home on August 28, 2005 was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income.

Figure 3.-Calculation of the 1979 Income Concept for 2006

1979 Total Income Concept=

Income or Loss:

- Salaries and wages [1]
- Interest [1]
- Dividends [1]
- Taxable refunds [1]
- Alimony received [1]
- Sales of capital assets, net gain or loss [1]
- Other gains and losses (Form 4797) [1]
- Business net income or loss [1]
- Farm net income or loss [1]
- Rent net income or loss [1]
- Royalty net income or loss [1]
- Partnership net income or loss [1]
- S Corporation net income or loss [1]
- Farm rental net income or loss [1]
- Estate or trust net income or loss [1]
- Unemployment compensation [1]
- Depreciation in excess of straight-line depreciation [2]
- Total pension income [3,5]
- Other net income or loss [4]
- Net operating loss [1]

Deductions:

- Disallowed passive losses (Form 8582) [6]
- Moving expenses [1]
- Alimony paid [1]
- Unreimbursed business expenses [6]

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2006.

[2] Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

[3] Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

[4] Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."

[5] Not fully included in AGI for Tax Year 2006.

[6] Not included in AGI for Tax Year 2006.

Kiddie Tax

For Tax Year 2006, the age limit for children who received taxable income and needed to figure tax using their parent's higher marginal rates increased from 14 to 18. Also, the amount of taxable investment income a child could have before being taxed at their parent's rate rose to \$1,700, up from \$1,600.

Residential Energy Credit

For 2006, taxpayers could receive a 10 percent credit for buying qualified energy efficiency improvements for their main home. The maximum credit is \$500 and no more than \$200 of the credit can be attributable to expenses for windows.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2006, to \$94,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$90,000 for 2005.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2006, from \$10,000 to \$10,300.

For single filers and married persons filing separately, the standard deduction rose from \$5,000 to \$5,150; and for heads of household, from \$7,300 to \$7,550. The amount of standard deduction for a dependent was the greater of \$850 or the dependent's earned income plus \$300 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 depending on marital status.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006

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

Size of income	Income				Salaries and wages			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	138,394,754	8,030,843	138,394,754	8,267,914	116,379,376	5,469,370	116,379,376	5,469,370
Under \$10,000	26,095,710	27,801	25,375,987	18,939	18,860,514	113,482	18,581,531	109,311
\$10,000 under \$20,000	22,649,374	337,396	22,862,807	340,984	18,057,847	255,089	18,262,690	259,606
\$20,000 under \$30,000	18,662,022	463,115	19,469,649	482,792	16,208,518	381,074	16,549,439	390,917
\$30,000 under \$40,000	14,151,824	492,158	14,756,183	513,029	12,585,820	408,124	12,851,992	418,804
\$40,000 under \$50,000	10,687,193	478,796	10,817,266	484,442	9,481,258	389,321	9,523,293	393,908
\$50,000 under \$60,000	8,737,131	478,756	8,533,497	467,653	7,769,958	382,605	7,686,564	383,462
\$60,000 under \$70,000	7,015,854	454,804	6,643,970	430,553	6,236,960	358,026	5,957,871	350,681
\$70,000 under \$80,000	5,864,866	438,764	5,520,997	413,048	5,259,746	345,286	5,027,684	334,918
\$80,000 under \$90,000	4,699,669	398,383	4,383,870	371,780	4,216,268	311,581	3,990,086	300,850
\$90,000 under \$100,000	3,677,804	348,521	3,375,395	319,770	3,339,373	273,004	3,129,298	259,458
\$100,000 under \$125,000	5,908,809	656,794	5,698,483	633,943	5,358,253	513,685	5,223,671	499,385
\$125,000 under \$150,000	3,122,919	426,919	3,118,749	425,879	2,798,150	317,222	2,804,671	313,345
\$150,000 under \$175,000	1,897,211	306,222	1,903,120	307,067	1,694,335	222,086	1,718,155	219,167
\$175,000 under \$200,000	1,159,484	216,387	1,230,057	229,734	1,037,581	152,057	1,089,882	150,134
\$200,000 under \$300,000	2,052,633	492,248	2,301,167	554,144	1,792,886	315,506	1,988,474	323,908
\$300,000 under \$400,000	712,339	244,464	848,089	291,557	607,735	143,216	716,553	150,039
\$400,000 under \$500,000	356,513	158,440	436,758	194,224	300,724	85,910	363,576	88,997
\$500,000 under \$1,000,000	589,306	399,609	713,367	482,725	487,691	188,814	587,835	199,578
\$1,000,000 under \$1,500,000	150,431	182,044	176,106	212,447	121,544	70,189	141,957	73,360
\$1,500,000 under \$2,000,000	64,007	110,212	77,679	133,669	51,234	37,610	61,810	40,141
\$2,000,000 under \$5,000,000	98,724	295,129	109,242	324,425	79,672	89,553	87,848	92,356
\$5,000,000 under \$10,000,000	24,975	171,408	26,195	179,321	20,365	44,037	21,414	44,968
\$10,000,000 and over	15,956	452,475	16,119	455,790	12,944	71,895	13,083	72,080

Size of income	Taxable interest received				Ordinary dividends received		Ordinary dividends received	
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	62,401,235	222,707	62,401,235	222,707	31,619,775	199,359	31,619,775	199,359
Under \$10,000	6,491,634	10,859	6,111,408	10,798	3,258,358	4,954	3,082,383	4,925
\$10,000 under \$20,000	6,047,067	9,581	5,942,438	9,289	2,575,173	4,582	2,508,262	4,444
\$20,000 under \$30,000	5,570,463	9,081	6,104,669	11,150	2,279,094	4,449	2,553,357	5,485
\$30,000 under \$40,000	5,351,616	8,491	5,839,838	10,323	2,133,918	4,174	2,462,063	6,433
\$40,000 under \$50,000	5,113,117	8,360	5,316,841	9,984	2,210,312	5,242	2,294,713	5,702
\$50,000 under \$60,000	4,917,069	8,685	4,805,010	9,130	2,201,969	5,603	2,171,186	5,917
\$60,000 under \$70,000	4,450,296	9,093	4,176,839	8,154	2,109,257	5,726	1,930,749	5,733
\$70,000 under \$80,000	4,014,124	8,608	3,773,216	7,239	1,962,077	5,756	1,805,145	5,428
\$80,000 under \$90,000	3,408,705	7,281	3,133,089	6,367	1,738,884	5,692	1,586,722	5,217
\$90,000 under \$100,000	2,859,776	6,662	2,598,327	5,270	1,507,785	5,108	1,314,351	4,052
\$100,000 under \$125,000	4,843,566	11,934	4,627,851	11,215	2,781,388	11,512	2,609,540	10,371
\$125,000 under \$150,000	2,700,547	9,561	2,687,362	8,720	1,743,718	9,109	1,711,138	8,134
\$150,000 under \$175,000	1,698,745	7,194	1,704,974	6,601	1,172,019	7,125	1,173,416	6,328
\$175,000 under \$200,000	1,060,729	5,267	1,116,254	4,889	778,139	5,104	804,945	5,130
\$200,000 under \$300,000	1,916,127	13,163	2,134,862	13,269	1,477,081	15,384	1,620,298	14,941
\$300,000 under \$400,000	682,746	7,175	807,836	7,351	561,302	9,373	654,098	9,226
\$400,000 under \$500,000	346,643	5,020	421,612	5,234	295,912	6,073	356,421	6,107
\$500,000 under \$1,000,000	577,126	14,078	697,046	14,810	508,531	16,967	610,219	17,529
\$1,000,000 under \$1,500,000	148,607	7,402	173,774	7,396	135,761	8,818	158,193	8,989
\$1,500,000 under \$2,000,000	63,647	4,876	77,297	4,980	58,893	5,424	71,260	5,713
\$2,000,000 under \$5,000,000	98,086	13,487	108,518	13,639	90,849	15,016	100,746	15,242
\$5,000,000 under \$10,000,000	24,891	8,969	26,107	9,086	23,849	9,455	24,903	9,588
\$10,000,000 and over	15,906	27,880	16,068	27,814	15,505	28,715	15,666	28,724

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	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, total	21,656,409	281,527	21,656,409	281,527	26,668,205	779,462	26,668,205	779,462
Under \$10,000	4,073,073	5,303	3,780,104	2,052	2,954,743	11,064	2,821,257	11,836
\$10,000 under \$20,000	3,345,918	25,527	3,320,152	22,983	2,014,522	2,807	1,942,310	2,824
\$20,000 under \$30,000	2,108,150	17,752	2,187,003	16,557	1,783,037	3,336	2,013,504	3,931
\$30,000 under \$40,000	1,765,939	14,711	1,854,413	13,846	1,672,552	4,028	1,925,400	5,085
\$40,000 under \$50,000	1,565,876	13,569	1,589,814	12,961	1,784,377	5,115	1,855,190	5,774
\$50,000 under \$60,000	1,378,831	12,313	1,364,025	11,513	1,725,580	5,813	1,693,647	6,672
\$60,000 under \$70,000	1,188,670	11,132	1,201,587	11,368	1,657,967	6,517	1,534,568	7,036
\$70,000 under \$80,000	1,034,837	11,290	1,035,951	11,054	1,627,355	8,116	1,507,055	8,306
\$80,000 under \$90,000	853,471	10,696	819,573	9,815	1,415,450	8,020	1,303,314	8,119
\$90,000 under \$100,000	704,380	10,776	614,289	8,137	1,254,442	8,350	1,079,662	6,209
\$100,000 under \$125,000	1,177,196	19,908	1,208,081	20,756	2,319,984	18,158	2,168,708	17,264
\$125,000 under \$150,000	674,100	16,336	673,098	14,968	1,522,190	17,317	1,501,450	16,859
\$150,000 under \$175,000	430,107	13,736	434,816	13,130	1,059,468	16,057	1,039,986	14,199
\$175,000 under \$200,000	270,743	10,921	298,274	11,478	723,985	13,794	741,018	13,267
\$200,000 under \$300,000	547,356	28,045	627,774	32,050	1,435,874	45,535	1,558,963	44,460
\$300,000 under \$400,000	189,644	13,761	229,073	17,029	568,002	29,054	645,737	28,648
\$400,000 under \$500,000	100,501	8,546	119,359	9,847	295,544	23,314	350,483	23,335
\$500,000 under \$1,000,000	156,591	15,866	193,158	19,083	518,804	74,779	607,749	75,392
\$1,000,000 under \$1,500,000	37,964	5,143	46,436	5,950	139,923	43,744	159,678	43,903
\$1,500,000 under \$2,000,000	16,159	2,728	18,885	2,968	60,155	30,412	72,992	30,593
\$2,000,000 under \$5,000,000	26,003	9,434	29,219	9,783	94,231	92,753	104,306	93,586
\$5,000,000 under \$10,000,000	6,508	1,771	6,892	1,904	24,317	68,260	25,368	68,820
\$10,000,000 and over	4,394	2,263	4,436	2,298	15,700	243,121	15,859	243,344
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	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, total	9,987,998	23,427	9,987,998	23,427	7,619,301	425,477	7,619,301	425,477
Under \$10,000	954,035	-6,148	926,570	-6,680	617,160	-34,895	586,165	-35,009
\$10,000 under \$20,000	885,479	-322	849,413	-336	354,096	20	345,247	-13
\$20,000 under \$30,000	839,475	-879	918,821	-763	409,616	1,296	416,772	920
\$30,000 under \$40,000	790,576	-961	866,371	-639	398,754	2,234	409,053	1,748
\$40,000 under \$50,000	745,500	-959	768,234	-442	443,341	2,249	460,594	2,039
\$50,000 under \$60,000	694,108	-308	690,285	-356	416,279	3,390	437,952	3,392
\$60,000 under \$70,000	682,318	-479	645,632	-219	405,906	3,406	405,715	3,224
\$70,000 under \$80,000	659,758	-384	632,517	-728	399,454	4,407	380,092	4,098
\$80,000 under \$90,000	568,425	36	512,998	153	381,357	4,333	341,795	3,886
\$90,000 under \$100,000	477,000	286	425,911	810	317,808	4,299	305,560	4,313
\$100,000 under \$125,000	816,640	1,107	781,505	698	643,974	11,588	629,319	10,734
\$125,000 under \$150,000	498,180	2,263	471,800	2,334	447,194	10,300	429,023	9,795
\$150,000 under \$175,000	253,179	2,174	253,563	1,520	346,482	11,060	326,512	9,467
\$175,000 under \$200,000	175,464	1,565	193,625	2,069	260,608	9,980	264,684	9,575
\$200,000 under \$300,000	393,567	4,928	418,418	4,419	661,645	36,535	680,607	35,806
\$300,000 under \$400,000	161,834	2,715	186,858	2,550	307,932	27,449	329,576	27,090
\$400,000 under \$500,000	88,749	2,187	106,256	2,246	182,111	22,570	198,303	23,223
\$500,000 under \$1,000,000	166,768	5,695	188,894	5,733	356,985	73,457	384,228	75,139
\$1,000,000 under \$1,500,000	50,944	2,454	57,030	2,467	106,507	39,782	115,109	40,544
\$1,500,000 under \$2,000,000	24,410	1,487	27,674	1,537	48,403	25,335	53,935	26,358
\$2,000,000 under \$5,000,000	40,716	3,254	44,185	3,298	77,745	65,431	82,168	66,810
\$5,000,000 under \$10,000,000	12,046	1,469	12,553	1,497	21,442	33,815	22,265	34,487
\$10,000,000 and over	8,829	2,248	8,885	2,262	14,503	67,434	14,627	67,852

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,891,387	33,824	1,891,387	33,824	595,604	17,183	595,604	17,183
Under \$10,000	150,104	4,512	203,675	11,560	47,973	-284	46,411	-288
\$10,000 under \$20,000	60,091	1,012	66,012	630	35,064	173	33,594	156
\$20,000 under \$30,000	69,377	1,137	77,450	992	28,208	171	39,218	220
\$30,000 under \$40,000	71,150	655	78,234	696	33,852	162	33,923	194
\$40,000 under \$50,000	67,308	666	62,855	527	30,019	195	31,506	277
\$50,000 under \$60,000	73,173	829	68,884	563	31,938	272	35,013	237
\$60,000 under \$70,000	65,328	574	67,625	570	33,992	301	31,570	380
\$70,000 under \$80,000	83,234	839	64,573	580	27,558	374	29,183	374
\$80,000 under \$90,000	59,204	835	46,530	404	26,429	301	24,603	263
\$90,000 under \$100,000	52,356	544	55,590	635	28,808	279	18,305	227
\$100,000 under \$125,000	142,473	1,931	146,983	1,525	49,532	648	52,612	632
\$125,000 under \$150,000	140,087	2,466	148,975	1,812	41,186	732	35,098	643
\$150,000 under \$175,000	179,853	2,360	145,264	1,405	31,807	478	28,294	476
\$175,000 under \$200,000	120,587	2,200	106,449	1,183	20,633	532	17,464	490
\$200,000 under \$300,000	242,044	3,458	222,126	2,367	42,992	1,436	46,061	1,298
\$300,000 under \$400,000	93,267	1,457	94,509	1,404	21,865	757	22,902	778
\$400,000 under \$500,000	51,946	1,005	54,044	807	14,088	561	15,165	654
\$500,000 under \$1,000,000	97,674	2,534	105,262	2,061	23,691	1,743	26,721	1,750
\$1,000,000 under \$1,500,000	28,009	900	29,356	740	8,422	1,127	9,242	1,105
\$1,500,000 under \$2,000,000	12,545	541	13,589	470	4,180	711	4,883	760
\$2,000,000 under \$5,000,000	21,481	1,273	23,157	1,073	8,038	1,943	8,427	1,947
\$5,000,000 under \$10,000,000	5,917	670	6,116	601	2,837	1,384	2,913	1,401
\$10,000,000 and over	4,178	1,425	4,126	1,220	2,491	3,189	2,497	3,209
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	28,176,513	575,160	30,717,104	946,335	33,980,524	113,845	17,245,795	87,876
Under \$10,000	2,444,711	13,232	2,261,393	13,260	4,318,488	6,137	309,986	2,990
\$10,000 under \$20,000	4,158,856	40,403	4,193,391	41,443	4,159,929	5,916	786,092	5,323
\$20,000 under \$30,000	3,291,742	43,313	3,949,738	56,518	3,422,825	6,260	1,326,459	7,537
\$30,000 under \$40,000	2,794,978	43,127	3,403,466	60,057	3,120,636	6,107	1,646,551	8,402
\$40,000 under \$50,000	2,433,009	44,204	2,718,361	57,320	2,868,416	6,545	1,709,703	7,894
\$50,000 under \$60,000	2,193,026	44,584	2,203,878	49,717	2,537,807	5,991	1,728,228	7,490
\$60,000 under \$70,000	2,005,237	45,099	1,879,072	46,866	2,109,181	5,413	1,549,465	6,678
\$70,000 under \$80,000	1,687,078	40,700	1,614,160	43,590	1,831,336	4,936	1,396,126	5,694
\$80,000 under \$90,000	1,393,495	38,739	1,317,332	38,622	1,566,692	4,667	1,247,570	5,183
\$90,000 under \$100,000	1,130,211	31,582	1,073,996	32,590	1,385,118	4,549	1,033,560	4,086
\$100,000 under \$125,000	1,752,628	56,754	1,834,295	65,857	2,489,086	10,085	1,810,742	8,030
\$125,000 under \$150,000	940,656	37,389	1,106,304	52,364	1,330,531	6,527	910,282	4,225
\$150,000 under \$175,000	557,847	23,242	709,080	37,253	684,821	4,949	535,202	2,850
\$175,000 under \$200,000	341,885	14,896	502,126	33,119	387,853	3,526	336,119	1,865
\$200,000 under \$300,000	566,717	28,802	952,424	83,374	797,158	9,401	522,723	3,858
\$300,000 under \$400,000	185,953	10,514	363,130	47,812	303,042	5,055	165,352	1,603
\$400,000 under \$500,000	81,261	4,406	185,443	33,759	167,063	3,262	77,488	812
\$500,000 under \$1,000,000	136,018	7,911	294,807	71,953	298,496	6,878	108,347	1,675
\$1,000,000 under \$1,500,000	34,425	2,147	69,452	26,831	81,600	2,231	21,902	508
\$1,500,000 under \$2,000,000	14,915	1,038	32,719	19,784	36,587	1,161	8,737	236
\$2,000,000 under \$5,000,000	22,454	1,819	39,054	24,897	58,180	2,196	11,352	481
\$5,000,000 under \$10,000,000	5,652	613	8,468	5,981	15,304	809	2,538	232
\$10,000,000 and over	3,758	645	5,016	3,369	10,376	1,246	1,269	223

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued

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

Size of income	Total itemized deductions				Taxable income			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	49,123,555	1,229,237	49,099,251	1,173,295	106,667,402	5,579,145	106,667,402	5,579,145
Under \$10,000	922,978	13,933	974,212	13,996	4,812,195	7,987	4,797,813	9,297
\$10,000 under \$20,000	2,306,005	34,215	2,487,320	32,523	14,590,659	81,561	14,642,214	82,888
\$20,000 under \$30,000	3,358,387	48,571	3,743,337	50,611	17,082,754	196,552	17,656,602	208,727
\$30,000 under \$40,000	4,363,179	65,218	4,600,273	64,527	13,733,631	265,074	14,255,046	289,398
\$40,000 under \$50,000	4,546,362	71,839	4,571,173	68,205	10,511,657	284,972	10,600,232	303,539
\$50,000 under \$60,000	4,512,370	77,818	4,411,906	72,819	8,655,927	299,265	8,417,956	303,513
\$60,000 under \$70,000	4,230,494	78,351	3,975,108	69,996	6,972,897	295,448	6,570,876	286,624
\$70,000 under \$80,000	3,966,402	78,355	3,711,748	70,409	5,832,236	293,506	5,463,195	279,632
\$80,000 under \$90,000	3,491,422	72,024	3,246,848	64,523	4,684,616	273,253	4,350,620	254,501
\$90,000 under \$100,000	2,916,231	64,954	2,649,064	55,644	3,665,857	242,662	3,354,600	222,641
\$100,000 under \$125,000	5,040,862	124,995	4,809,323	113,423	5,898,229	468,332	5,662,854	443,252
\$125,000 under \$150,000	2,793,613	80,097	2,759,380	75,094	3,117,109	315,050	3,097,027	302,932
\$150,000 under \$175,000	1,738,700	56,237	1,715,747	52,221	1,893,363	230,910	1,894,637	220,520
\$175,000 under \$200,000	1,082,756	38,016	1,108,380	36,985	1,158,475	166,942	1,226,274	164,620
\$200,000 under \$300,000	1,947,901	82,288	2,115,710	82,678	2,049,784	392,308	2,288,216	395,927
\$300,000 under \$400,000	676,401	37,162	780,840	38,569	710,797	204,491	844,070	211,686
\$400,000 under \$500,000	337,936	22,306	399,564	23,410	355,631	135,058	432,809	140,107
\$500,000 under \$1,000,000	552,797	49,649	653,971	52,342	588,218	348,056	709,667	363,964
\$1,000,000 under \$1,500,000	142,284	20,078	165,343	20,889	150,188	161,556	175,132	166,195
\$1,500,000 under \$2,000,000	61,068	11,936	73,507	12,427	63,844	98,152	76,484	102,319
\$2,000,000 under \$5,000,000	95,326	30,052	105,204	30,756	98,492	265,082	108,849	270,499
\$5,000,000 under \$10,000,000	24,348	17,654	25,405	17,811	24,914	153,833	26,133	156,321
\$10,000,000 and over	15,735	53,490	15,889	53,437	15,931	399,093	16,094	400,043

Size of income	Total tax credits				Total income tax			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	46,091,502	58,939	46,091,502	58,939	92,740,927	1,023,920	92,740,927	1,023,920
Under \$10,000	813,403	55	774,192	62	4,231,224	924	4,259,870	1,150
\$10,000 under \$20,000	4,897,990	1,374	4,947,895	1,412	11,496,426	7,132	11,496,998	7,260
\$20,000 under \$30,000	7,860,566	5,225	7,904,309	5,231	11,630,302	17,898	12,275,746	19,332
\$30,000 under \$40,000	5,849,213	5,688	6,062,000	5,826	11,156,227	27,293	11,621,410	30,494
\$40,000 under \$50,000	4,699,854	5,611	4,613,982	5,527	9,329,664	32,510	9,436,991	35,468
\$50,000 under \$60,000	3,660,996	5,394	3,677,626	5,370	8,078,633	36,989	7,856,837	37,860
\$60,000 under \$70,000	3,241,445	5,094	3,162,848	4,994	6,734,304	38,015	6,337,130	36,905
\$70,000 under \$80,000	2,939,293	4,834	2,818,562	4,671	5,710,311	38,353	5,343,526	36,849
\$80,000 under \$90,000	2,465,438	4,175	2,366,523	4,020	4,636,829	36,730	4,288,327	34,373
\$90,000 under \$100,000	1,994,524	3,279	1,867,676	3,070	3,638,992	34,376	3,329,496	31,990
\$100,000 under \$125,000	3,151,787	4,491	3,071,352	4,407	5,880,912	74,242	5,632,407	70,124
\$125,000 under \$150,000	1,405,671	1,257	1,422,839	1,326	3,111,490	56,666	3,078,993	54,177
\$150,000 under \$175,000	740,196	541	754,099	558	1,890,588	44,352	1,888,820	42,199
\$175,000 under \$200,000	460,323	333	487,002	386	1,158,392	34,121	1,224,877	33,223
\$200,000 under \$300,000	833,061	984	925,014	1,064	2,048,654	88,904	2,284,659	87,993
\$300,000 under \$400,000	315,069	798	366,886	819	710,871	52,060	840,980	52,698
\$400,000 under \$500,000	179,027	547	205,630	659	355,719	36,076	432,022	36,528
\$500,000 under \$1,000,000	342,863	1,745	393,311	1,862	588,046	94,214	709,200	97,561
\$1,000,000 under \$1,500,000	96,453	942	109,597	1,006	150,100	44,125	175,043	45,206
\$1,500,000 under \$2,000,000	43,087	629	50,993	634	63,863	26,721	76,488	27,876
\$2,000,000 under \$5,000,000	69,452	1,821	76,385	1,891	98,525	71,647	108,872	73,098
\$5,000,000 under \$10,000,000	18,816	1,039	19,690	1,057	24,924	39,557	26,142	40,274
\$10,000,000 and over	12,972	3,084	13,090	3,087	15,929	91,014	16,093	91,282

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment

to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2006 using AGI and the 1979 Income Concept, classified by size of 2006 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the

exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2006, 1979 Concept income was 3.0 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$371.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.6 percent for 2006; income for the \$200,000 and above group increased 16.8 percent. Total income tax for all returns increased 9.5 percent in 2006 after an increase of 12.4 percent in 2005; and total income tax reported for the \$200,000 and above income group increased 13.7 percent for 2005, down significantly from the

23.3 percent increase for 2005. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2005 are shown in Figure 4.

For the population as a whole, average tax rates for 2006 (based on the 1979 Income Concept) were 0.1 percentage point higher than those for 2005. Between 1986 and 2006, the average tax rates declined in all income categories except below \$10,000. For the first time, the \$1,000,000 or more income category showed a decrease in average tax rates between 1986 and 2006 of 0.1 percentage point. Although the average tax rate for 2006 was calculated using a lower maximum marginal tax rate of 35.0 percent compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986).

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2005

Size of 2005 AGI	Total income tax as a percentage of adjusted gross income																				
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.6	12.7
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3	2.1	2.4	2.5	3.3
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6	5.5
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9	6.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8	7.7
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4	8.4
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8	8.7
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4	9.2
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1	9.9
\$100,000 under \$125,000....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5	11.3
\$125,000 under \$150,000....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4	13.3
\$150,000 under \$175,000....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8	14.5
\$175,000 under \$200,000....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2	15.8
\$200,000 under \$300,000....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.6	18.1
\$300,000 under \$400,000....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6	21.3
\$400,000 under \$500,000....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9	22.8
\$500,000 under \$1,000,000.	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0	22.5

Size of 2005 Income	Total income tax as a percentage of 1979 Income Concept																				
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3	12.4
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2	3.6	2.9	3.0	2.8	3.0	3.7	6.1
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0
\$100,000 under \$125,000....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1
\$125,000 under \$150,000....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7
\$150,000 under \$175,000....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8	13.7
\$175,000 under \$200,000....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5
\$200,000 under \$300,000....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9
\$300,000 under \$400,000....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1
\$400,000 under \$500,000....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8
\$500,000 under \$1,000,000.	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2007.

All returns processed during 2007 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (138,485,466 returns) reported in Table C and

the estimated total of all returns (138,139,754) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2006. While most of the returns processed during Calendar Year 2007 were for Tax Year 2006, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2007 and 2008. Returns for prior years were used in place of 2006 returns received and processed after December 31, 2007. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2007.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.

Valerie Testa, Jana Scali, and Katie Thamert designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2007 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed

for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2006, 0.17 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the

precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$24.206 billion, and its related coefficient of variation, CV(X), is 0.77 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$24.206 \times 10^9) \cdot (0.0070) \\ &= \$0.169 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95,

or 99, respectively. Based on these data, the 68 percent confidence interval is from \$24.037 billion to \$24.375 billion, the 95 percent confidence interval is from \$23.868 billion to \$24.544 billion, and the 99 percent confidence interval is from \$23.699 billion to \$24.713 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2005 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 29, 2006 on the BEA web site (<http://www.bea.gov/>).

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- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," Proceedings of the Section on Survey Research Methods, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2006

Description of the sample strata	Description of the sample strata										Number of returns	
	Form 1040, with Form 2555		Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms		Population counts [1]	Sample counts
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Total	324,044	15,657	4,931,947	70,082	21,266,480	57,767	1,383,972	5,590	110,565,350	158,365	138,485,446	317,975
Indexed Negative Income [3]												
Under \$10,000 or more	6	6	198	198	609	609	97	97	687	687	1,597	1,597
\$10,000 under \$10,000,000	4	4	366	366	961	961	183	183	1,144	1,144	2,658	2,658
\$5,000,000 under \$10,000,000	38	37	1,630	555	3,844	1,279	629	243	4,686	10,827	10,827	3,647
\$2,000,000 under \$5,000,000	107	104	3,585	580	8,707	1,352	1,635	265	9,452	23,486	23,486	3,751
\$1,000,000 under \$2,000,000	355	143	8,598	282	23,319	766	4,478	151	23,241	769	59,991	2,111
\$500,000 under \$1,000,000	974	94	17,774	202	57,085	541	10,265	84	54,781	537	140,879	1,458
\$250,000 under \$500,000	2,907	286	30,729	120	124,065	618	17,815	78	124,384	641	299,900	1,743
\$120,000 under \$250,000	7,761	154	31,024	90	168,909	572	18,743	68	187,636	541	414,073	1,425
\$60,000 under \$120,000	15,018	151	23,914	40	423,298	762	28,727	58	645,241	1,222	1,136,198	2,233
Under \$60,000												
Indexed Positive Income [3]												
Under \$30,000	5,621	59	231,004	233	2,724,392	2,780	83,508	82	31,663,929	31,670	31,663,929	31,670
Under \$30,000	55,459	582	242,954	361	4,520,526	7,093	115,266	197	26,320,904	26,129	29,365,429	29,283
\$30,000 under \$60,000	5,556	63	459,148	449	1,971,856	1,969	168,590	169	5,895,299	9,074	10,829,504	17,307
\$30,000 under \$60,000	67,022	680	508,770	815	3,789,084	6,001	256,234	418	21,680,125	21,618	24,185,275	24,268
\$60,000 under \$120,000	9,607	218	858,854	865	2,276,452	2,285	220,266	215	6,128,621	9,806	10,749,731	17,720
\$60,000 under \$120,000	72,309	1,507	581,381	851	2,623,243	4,031	190,709	276	11,055,465	10,894	14,420,664	14,477
\$120,000 under \$250,000	15,978	1,379	271,042	518	395,554	773	83,773	158	2,898,536	4,450	6,372,178	11,115
\$120,000 under \$250,000	32,632	2,664	765,050	2,494	1,433,341	4,780	191,429	308	11,995,437	2,395	1,961,784	5,223
\$250,000 under \$500,000	20,268	1,693	486,934	3,568	509,536	3,710	64,465	442	1,881,240	6,192	4,203,692	16,438
\$500,000 under \$1,000,000	7,961	3,134	234,393	5,675	148,820	3,766	19,742	487	638,161	4,598	1,719,364	14,011
\$1,000,000 under \$2,000,000	2,915	1,159	101,077	12,180	39,596	4,870	5,244	605	178,260	4,495	589,176	17,557
\$2,000,000 under \$5,000,000	1,167	1,161	50,186	16,304	13,405	4,371	1,662	534	52,927	6,438	201,759	25,252
\$5,000,000 under \$10,000,000	257	257	13,919	13,919	2,612	2,612	333	333	19,284	6,172	85,724	28,542
\$10,000,000 or more	122	122	9,417	9,417	1,266	1,266	139	139	4,018	4,018	21,139	21,139
									1,892	1,892	12,836	12,836

[1] This population includes an estimated 90,712 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling. [2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned. [3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.3386 to represent a base year of 1991.

Section 3

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Tony Hall, Lori Hentz and Michael Parisi were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa. Review of tables was performed by Michael Parisi and Justin Bryan.

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars except as indicated)

Table with columns: Size and accumulated size of adjusted gross income, Number of returns, Percent of total, Adjusted gross income less deficit (Amount, Percent), Average (dollars), Number of returns, Percent of total, Adjusted gross income less deficit (Amount, Percent), Total income tax (Total, Percentage), Average income tax (dollars).

Table with columns: Size and accumulated size of adjusted gross income, Number of returns, Taxable income (Amount, Percentage), Income tax after credits (Amount, Percentage), Total income tax (Total, Percentage), Average income tax (dollars).

Footnotes at end of table.

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

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

Table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, Exemption amount, Total itemized deductions, Standard deduction, Taxable income, Income tax after credits, Total income tax, and various sub-columns for counts and amounts. Rows include specific income brackets, a 'Total' row, and a 'Nontaxable returns, total' row.

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately												
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)
All returns, total	2,524,941	150,783,348	11,003,300	1,193,892	24,245,099	1,253,567	6,520,241	2,175,262	117,259,953	2,059,183	23,979,148	2,059,183	23,979,148
No adjusted gross income	69,397	-5,789,748	282,236	--	--	--	--	--	--	823	24,740	823	24,740
\$1 under \$5,000	122,444	307,962	454,002	16,380	161,882	105,664	545,634	* 1,645	* 1,031	* 1,645	* 104	* 1,645	* 104
\$5,000 under \$10,000	137,992	1,038,870	522,762	26,951	256,238	109,718	572,988	41,442	56,070	38,300	5,072	38,300	5,072
\$10,000 under \$15,000	185,194	2,330,277	702,889	38,801	322,853	146,393	757,146	161,256	646,514	147,965	59,944	147,965	59,944
\$15,000 under \$20,000	218,430	3,852,690	925,297	40,952	467,067	177,475	918,356	204,508	1,675,741	176,649	164,519	176,649	164,519
\$20,000 under \$25,000	223,598	5,014,578	958,747	70,356	885,051	153,243	796,328	215,799	2,641,385	196,270	279,800	196,270	279,800
\$25,000 under \$30,000	236,600	6,493,962	1,085,338	77,484	740,961	158,137	815,420	230,641	3,904,615	210,036	446,789	210,036	446,789
\$30,000 under \$40,000	413,915	14,407,766	1,923,867	204,516	2,355,908	206,399	1,078,986	408,128	9,127,348	387,149	1,098,036	387,149	1,098,036
\$40,000 under \$50,000	300,619	13,323,359	1,527,314	205,107	2,300,960	95,512	502,471	** 895,380	** 48,519,286	291,464	1,179,356	291,464	1,179,356
\$50,000 under \$75,000	** 570,605	** 44,010,761	** 2,551,811	** 469,933	** 8,651,799	75,551	397,016	**	**	356,576	2,550,517	356,576	2,550,517
\$75,000 under \$100,000	**	**	**	**	**	12,975	68,668	**	**	115,549	1,396,035	115,549	1,396,035
\$100,000 under \$200,000	**	**	**	**	**	9,803	53,306	**	**	91,049	2,265,445	91,049	2,265,445
\$200,000 under \$500,000	** 46,147	** 65,792,869	** 69,036	** 43,414	** 8,102,380	1,851	9,485	**	**	29,281	1,879,869	29,281	1,879,869
\$500,000 under \$1,000,000	**	**	**	**	**	609	3,141	7,422	4,303,732	7,386	1,131,753	7,386	1,131,753
\$1,000,000 under \$1,500,000	**	**	**	**	**	94	513	2,481	2,672,909	2,474	715,953	2,474	715,953
\$1,500,000 under \$2,000,000	**	**	**	**	**	44	233	1,329	1,965,500	1,322	529,855	1,322	529,855
\$2,000,000 under \$5,000,000	**	**	**	**	**	84	455	3,608	10,456,476	3,620	3,028,757	3,620	3,028,757
\$5,000,000 under \$10,000,000	**	**	**	**	**	10	54	822	5,021,016	822	1,263,434	822	1,263,434
\$10,000,000 or more	**	**	**	**	**	8	41	800	26,268,328	803	5,959,169	803	5,959,169
Taxable returns, total	2,059,183	149,883,805	8,453,347	1,064,528	21,275,048	986,863	5,138,962	2,058,202	116,049,621	2,059,183	23,979,148	2,059,183	23,979,148
No adjusted gross income	823	-983,971	2,863	--	--	--	--	--	--	823	24,740	823	24,740
\$1 under \$5,000	* 1,645	* 8,018	5,427	1,645	1,560	--	--	* 1,645	* 1,031	* 1,645	* 104	* 1,645	* 104
\$5,000 under \$10,000	38,300	341,781	118,364	6,748	11,923	** 161,172	** 833,608	38,300	52,235	38,300	5,072	38,300	5,072
\$10,000 under \$15,000	147,965	1,868,464	499,891	17,709	86,737	**	**	147,965	607,487	147,965	59,944	147,965	59,944
\$15,000 under \$20,000	176,649	3,107,409	620,465	26,587	165,093	150,062	777,806	176,649	1,544,045	176,649	164,519	176,649	164,519
\$20,000 under \$25,000	196,270	4,409,343	737,364	56,594	440,100	139,675	726,457	196,270	2,505,422	196,270	279,800	196,270	279,800
\$25,000 under \$30,000	210,036	5,767,693	835,741	65,201	499,286	143,855	742,471	210,036	3,690,195	210,036	446,789	210,036	446,789
\$30,000 under \$40,000	387,149	13,479,708	1,651,317	184,912	1,921,096	199,237	1,042,249	387,149	8,865,353	387,149	1,098,036	387,149	1,098,036
\$40,000 under \$50,000	291,464	12,910,324	1,425,046	198,167	2,137,436	93,297	491,022	** 883,812	** 48,189,184	291,464	1,179,356	291,464	1,179,356
\$50,000 under \$75,000	** 563,174	** 43,470,989	** 2,488,491	** 463,853	** 8,133,239	74,613	392,183	**	**	356,576	2,550,517	356,576	2,550,517
\$75,000 under \$100,000	**	**	**	**	**	12,862	68,089	**	**	115,549	1,396,035	115,549	1,396,035
\$100,000 under \$200,000	**	**	**	**	**	9,526	51,851	**	**	91,049	2,265,445	91,049	2,265,445
\$200,000 under \$500,000	** 45,708	** 65,504,046	** 68,377	** 43,111	** 7,878,579	1,744	8,931	** 29,281	** 1,879,869	29,281	1,131,753	29,281	1,131,753
\$500,000 under \$1,000,000	**	**	**	**	**	590	3,046	7,377	4,275,119	7,386	1,131,753	7,386	1,131,753
\$1,000,000 or more	**	**	**	**	**	231	1,250	9,007	46,319,550	9,041	11,497,168	9,041	11,497,168
Nontaxable returns, total	465,758	899,543	2,549,953	129,364	2,970,051	266,704	1,381,279	117,060	1,210,331	--	--	--	--

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of surviving spouses												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
All returns, total	74,771	3,462,218	630,238	22,174	523,648	50,801	528,116	46,557	2,179,965	32,077	336,150	32,077	336,150	
No adjusted gross income	1,796	-81,915	13,702	-	-	-	-	-	-	-	-	-	-	
\$1 under \$5,000	* 7,598	* 14,848	* 69,811	* 1,660	* 22,209	* 5,939	* 61,168	-	-	-	-	-	-	
\$5,000 under \$10,000	* 4,589	* 37,692	* 37,570	* 1,287	* 39,339	* 3,302	* 35,879	-	-	-	-	-	-	
\$10,000 under \$15,000	* 7,593	* 94,935	* 57,660	* 650	* 8,135	* 6,943	* 72,523	-	-	-	-	-	-	
\$15,000 under \$20,000	8,803	151,176	80,419	2,302	48,988	6,501	66,963	* 2,279	* 1,206	-	-	-	-	
\$20,000 under \$25,000	* 3,664	* 85,267	* 24,184	-	-	* 3,664	* 37,741	-	* 23,343	-	-	-	-	
\$25,000 under \$30,000	* 5,656	* 161,205	* 40,631	* 1,007	* 13,393	* 4,649	* 47,884	* 5,656	* 59,297	** 2,001	** 922	** 2,001	** 922	
\$30,000 under \$40,000	* 8,301	* 284,457	* 72,208	* 1,018	* 14,957	* 7,701	* 77,010	* 8,301	* 120,282	* 4,672	* 6,190	* 4,672	* 6,190	
\$40,000 under \$50,000	* 4,973	* 232,072	* 48,892	* 1,352	* 23,736	* 3,621	* 37,294	** 26,431	** 1,512,338	* 3,621	* 7,819	* 3,621	* 7,819	
\$50,000 under \$75,000	** 20,072	** 1,515,102	** 176,077	** 11,178	** 217,224	7,249	74,662	-	-	11,372	41,399	11,372	41,399	
\$75,000 under \$100,000	**	**	**	**	**	* 1,644	* 16,936	**	**	* 6,285	* 48,462	* 6,285	* 48,462	
\$100,000 under \$200,000	**	**	**	**	**	-	-	**	**	* 2,407	* 30,253	* 2,407	* 30,253	
\$200,000 under \$500,000	** 1,725	** 967,377	** 9,085	** 1,719	** 135,667	-	-	**	**	1,494	86,282	1,494	86,282	
\$500,000 under \$1,000,000	**	**	**	**	**	-	-	**	**	* 137	* 24,774	* 137	* 24,774	
\$1,000,000 under \$1,500,000	**	**	**	**	**	* 3	* 25	* 19	* 13,991	* 19	* 4,279	* 19	* 4,279	
\$1,500,000 under \$2,000,000	**	**	**	**	**	-	-	* 11	* 16,006	* 11	* 5,369	* 11	* 5,369	
\$2,000,000 under \$5,000,000	**	**	**	**	**	* 3	* 32	42	115,525	42	32,231	42	32,231	
\$5,000,000 under \$10,000,000	**	**	**	**	**	-	-	* 8	* 51,524	* 8	* 12,466	* 8	* 12,466	
\$10,000,000 or more	**	**	**	**	**	-	-	* 8	* 182,284	* 8	* 35,704	* 8	* 35,704	
Taxable returns, total	32,077	2,866,124	262,862	14,528	370,334	17,548	182,735	32,076	2,055,220	32,077	336,150	32,077	336,150	
No adjusted gross income	**	**	**	-	-	-	-	-	-	-	-	-	-	
\$1 under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000	** 2,001	** 51,631	** 13,204	-	-	* 2,000	* 20,596	* 2,000	* 22,858	** 2,001	** 922	** 2,001	** 922	
\$30,000 under \$40,000	* 4,672	* 167,203	* 30,835	* 1,018	* 14,957	* 3,654	* 39,628	* 4,672	* 81,783	* 4,672	* 6,190	* 4,672	* 6,190	
\$40,000 under \$50,000	* 3,621	* 170,749	* 33,780	* 625	* 8,660	* 2,996	* 30,856	** 25,179	** 1,487,081	* 3,621	* 7,819	* 3,621	* 7,819	
\$50,000 under \$75,000	** 20,064	** 1,514,529	** 175,984	** 11,171	** 216,237	7,249	74,662	**	**	11,372	41,399	11,372	41,399	
\$75,000 under \$100,000	**	**	**	**	**	* 1,644	* 16,936	**	**	* 6,285	* 48,462	* 6,285	* 48,462	
\$100,000 under \$200,000	**	**	**	**	**	-	-	**	**	* 2,407	* 30,253	* 2,407	* 30,253	
\$200,000 under \$500,000	** 1,720	** 962,012	** 9,058	** 1,714	** 130,481	-	-	**	**	1,494	86,282	1,494	86,282	
\$500,000 under \$1,000,000	**	**	**	**	**	-	-	* 137	* 84,168	* 137	* 24,774	* 137	* 24,774	
\$1,000,000 or more	**	**	**	**	**	* 6	* 57	88	379,330	88	90,049	88	90,049	
Nontaxable returns, total	42,694	596,094	367,376	7,646	153,314	33,253	345,381	14,482	124,745	--	--	--	--	

Footnotes at end of table

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

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

Sales of capital assets reported on Form 1040, Schedule D--continued

Table with columns: Size of adjusted gross income, Short-term gain from other forms, Short-term loss from other forms, Net short-term partnership/S-corporation gain, Net short-term partnership/S-corporation loss, Long-term capital gain, Long-term capital loss. Rows include 'All returns, total', 'No adjusted gross income', and 'Nontaxable returns, total'.

Footnotes at end of table.

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

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.						Sale of property other than capital assets						Taxable IRA distributions	
	Net long-term partnership/S-corporation loss			Schedule D capital gain distributions			Net gain			Net loss			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
													(61)	(62)
All returns, total	407,026	4,260,226	9,911,970	51,000,528	894,821	14,020,711	883,982	9,819,064	9,965,065	124,705,552				
No adjusted gross income	12,520	815,657	190,918	514,916	47,233	983,697	71,777	3,407,487	90,723	1,158,023				
\$1 under \$5,000	11,892	30,760	375,020	395,772	13,320	28,171	15,704	135,905	212,131	473,463				
\$5,000 under \$10,000	5,027	12,980	343,359	516,073	21,146	67,656	25,683	122,562	444,417	1,618,447				
\$10,000 under \$15,000	9,567	84,628	327,351	627,527	18,747	73,428	21,192	140,334	678,299	3,190,285				
\$15,000 under \$20,000	7,165	43,675	317,224	676,952	29,969	198,809	29,580	125,236	677,439	3,996,223				
\$20,000 under \$25,000	13,150	51,341	278,662	618,025	31,366	138,854	29,867	142,520	596,004	3,705,488				
\$25,000 under \$30,000	10,151	46,759	278,317	694,536	34,839	228,522	28,337	154,942	546,177	3,602,087				
\$30,000 under \$40,000	23,537	146,861	520,647	1,237,392	52,937	316,668	46,848	154,483	942,459	6,926,479				
\$40,000 under \$50,000	19,056	51,538	613,412	1,629,172	54,888	355,855	49,428	329,680	829,642	7,421,193				
\$50,000 under \$75,000	55,893	346,447	1,437,665	4,301,324	130,678	1,060,936	106,644	467,023	1,816,177	20,621,318				
\$75,000 under \$100,000	37,552	146,091	1,254,713	5,091,544	99,197	849,336	82,099	444,163	1,262,637	18,585,414				
\$100,000 under \$200,000	93,479	670,678	2,318,740	11,779,641	161,089	2,157,295	155,178	981,596	1,409,061	32,734,810				
\$200,000 under \$500,000	64,351	433,453	1,139,831	9,968,785	110,958	1,922,682	122,025	968,171	362,965	14,501,694				
\$500,000 under \$1,000,000	24,044	437,294	306,075	4,711,284	42,126	1,062,465	52,828	552,050	62,187	3,604,237				
\$1,000,000 under \$1,500,000	8,065	154,485	85,136	1,956,385	15,143	395,545	17,640	315,584	15,248	890,201				
\$1,500,000 under \$2,000,000	3,815	126,440	37,905	1,000,435	7,657	263,909	8,113	177,442	6,593	421,163				
\$2,000,000 under \$5,000,000	5,658	317,289	60,255	2,381,951	14,823	908,489	13,991	444,992	9,321	797,809				
\$5,000,000 under \$10,000,000	1,502	146,090	16,028	1,009,172	4,812	558,481	4,070	227,828	2,199	243,191				
\$10,000,000 or more	799	197,759	10,712	1,889,642	3,893	2,449,912	2,978	527,069	1,388	214,027				
Taxable returns, total	354,446	3,021,216	8,723,969	48,334,685	707,087	12,183,248	669,548	5,312,443	8,233,236	114,807,436				
No adjusted gross income	156	25,069	1,194	42,280	593	146,611	368	94,953	979	56,675				
\$1 under \$5,000	* 2,307	* 1,092	164,085	162,930	* 2,086	* 352	* 1,949	* 248	8,643	19,403				
\$5,000 under \$10,000	* 2,307	* 4,257	155,229	235,571	* 676	* 813	* 1,949	* 58	35,668	167,765				
\$10,000 under \$15,000	5,910	15,979	169,910	320,109	5,629	13,224	6,215	26,947	337,263	1,501,725				
\$15,000 under \$20,000	* 2,376	* 2,976	199,389	428,607	8,101	33,974	11,911	34,395	359,598	2,116,171				
\$20,000 under \$25,000	8,802	25,909	222,677	460,669	17,383	67,017	11,931	20,022	476,156	2,948,200				
\$25,000 under \$30,000	8,854	23,516	231,270	584,325	18,703	103,675	18,941	83,519	476,272	3,111,953				
\$30,000 under \$40,000	20,555	81,267	451,775	998,419	43,105	264,722	30,775	78,212	867,134	6,215,658				
\$40,000 under \$50,000	14,782	9,591	560,223	1,486,607	45,087	269,875	39,052	215,570	787,378	7,098,336				
\$50,000 under \$75,000	51,100	271,365	1,374,315	4,098,462	112,806	858,421	92,597	297,528	1,770,337	19,942,735				
\$75,000 under \$100,000	37,391	144,304	1,233,365	4,966,070	94,963	772,906	81,125	414,059	1,248,001	18,359,881				
\$100,000 under \$200,000	91,947	636,901	2,306,872	11,675,638	158,995	2,123,078	151,631	921,465	1,406,485	32,626,320				
\$200,000 under \$500,000	64,160	420,501	1,138,128	9,943,720	110,628	1,910,853	121,653	942,443	362,509	14,479,224				
\$500,000 under \$1,000,000	24,001	433,064	305,720	4,703,588	42,055	1,049,507	52,739	542,033	62,111	3,600,039				
\$1,000,000 or more	19,799	925,425	209,815	8,227,591	46,276	4,588,220	46,712	1,640,991	34,704	2,563,351				
Non taxable returns, total	52,579	1,239,010	1,188,001	2,665,942	187,734	1,837,463	214,434	4,506,621	1,731,829	9,898,116				

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments--continued												
	Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	421,128	3,303,121	358,968	868,560	17,074,708	23,925,376	1,082,576	3,159,251	1,228,299	22,011,551	1,164,171	429,850	
No adjusted gross income	1,025	411	3,730	10,759	227,919	213,472	13,481	87,496	9,635	67,419	21,892	14,465	
\$1 under \$5,000	2,242	203	* 349	* 1,736	1,223,200	297,289	18,464	35,856	3,953	2,077	34,101	26,103	
\$5,000 under \$10,000	3,421	540	* 3,704	* 6,404	1,751,376	864,783	20,545	34,093	8,002	30,244	59,166	15,887	
\$10,000 under \$15,000	2,390	676	* 5,083	* 8,364	1,714,841	1,226,984	44,573	75,530	7,993	40,565	90,358	24,959	
\$15,000 under \$20,000	4,748	1,958	4,515	7,232	1,154,425	974,931	64,198	133,324	14,128	42,227	80,574	31,503	
\$20,000 under \$25,000	3,501	1,405	5,781	8,863	850,630	824,875	74,710	126,452	12,848	54,096	61,040	13,079	
\$25,000 under \$30,000	6,580	3,474	15,487	22,594	776,607	866,337	78,533	149,888	10,845	53,050	57,773	25,335	
\$30,000 under \$40,000	18,288	12,362	21,722	37,152	1,300,938	1,448,066	118,175	255,521	40,041	251,126	141,970	43,913	
\$40,000 under \$50,000	18,263	13,260	29,860	54,677	1,138,138	1,357,125	100,975	212,928	43,898	302,760	94,724	25,697	
\$50,000 under \$75,000	43,374	36,257	61,214	122,495	2,175,980	2,959,904	194,803	569,405	113,611	902,348	179,957	82,273	
\$75,000 under \$100,000	41,482	57,177	59,402	139,124	1,504,737	2,536,569	136,465	428,768	146,429	1,483,423	136,173	32,829	
\$100,000 under \$200,000	94,364	183,168	81,454	211,203	2,035,499	4,667,949	171,967	805,776	401,011	6,303,931	156,793	54,550	
\$200,000 under \$500,000	91,056	383,359	48,082	168,984	866,406	3,180,213	39,785	194,901	292,640	7,509,508	38,257	23,569	
\$500,000 under \$1,000,000	41,789	395,980	13,018	48,066	215,205	1,141,943	4,340	33,351	80,194	3,005,840	7,313	6,289	
\$1,000,000 under \$1,500,000	15,423	259,110	2,658	9,789	55,824	372,818	858	7,448	19,317	843,282	1,593	3,300	
\$1,500,000 under \$2,000,000	8,922	207,243	1,193	4,543	25,190	198,935	223	2,545	8,283	392,349	851	1,305	
\$2,000,000 under \$5,000,000	15,610	605,777	1,381	5,312	40,088	450,704	391	4,721	11,372	550,107	1,115	2,673	
\$5,000,000 under \$10,000,000	4,914	375,586	242	952	10,478	136,545	69	883	2,543	109,915	323	619	
\$10,000,000 or more	3,734	765,175	92	319	7,226	205,933	20	363	1,556	67,283	199	1,502	
Taxable returns, total	389,683	3,279,336	317,218	776,323	10,207,763	18,583,802	901,837	2,701,098	1,168,853	21,644,970	900,433	327,399	
No adjusted gross income	--	--	**	**	1,793	8,582	--	--	69	2,406	71	40	
\$1 under \$5,000	* 1,300	* 87	--	--	21,081	1,791	--	--	--	--	* 2,000	* 207	
\$5,000 under \$10,000	* 745	* 186	--	--	143,404	47,149	* 4,958	* 5,048	* 1,086	* 1,151	10,655	548	
\$10,000 under \$15,000	* 673	* 172	** 1,277	** 648	411,784	254,526	32,045	46,575	* 2,462	* 6,535	41,032	8,441	
\$15,000 under \$20,000	* 1,263	* 740	* 1,956	* 3,792	411,641	335,259	37,915	71,192	8,276	30,963	42,153	20,750	
\$20,000 under \$25,000	* 1,897	* 982	* 3,930	* 3,849	412,395	352,966	58,813	91,874	6,837	27,977	41,255	8,497	
\$25,000 under \$30,000	3,609	1,110	10,237	10,283	394,837	379,320	54,783	98,856	8,081	38,550	44,617	21,462	
\$30,000 under \$40,000	13,391	8,736	14,153	23,212	864,588	879,129	95,334	201,470	34,260	209,293	123,961	41,537	
\$40,000 under \$50,000	11,844	8,279	26,088	46,268	890,970	1,016,381	80,010	175,469	38,976	260,569	82,532	23,565	
\$50,000 under \$75,000	40,499	32,488	54,532	107,737	1,943,912	2,588,345	185,855	544,361	106,689	829,058	171,796	76,291	
\$75,000 under \$100,000	39,333	54,568	57,555	134,047	1,469,909	2,445,856	135,384	422,588	146,115	1,477,926	134,497	32,470	
\$100,000 under \$200,000	93,880	181,748	80,904	208,808	2,022,621	4,623,821	171,127	800,208	400,319	6,290,496	156,324	54,434	
\$200,000 under \$500,000	90,922	382,843	48,017	168,748	865,192	3,175,790	39,730	194,314	292,456	7,503,681	38,170	23,499	
\$500,000 under \$1,000,000	41,756	395,690	13,012	48,041	214,972	1,141,087	4,330	33,265	80,170	3,004,867	7,298	6,269	
\$1,000,000 or more	48,569	2,211,707	5,556	20,889	138,664	1,363,799	1,554	15,878	43,057	1,962,499	4,072	9,389	
Nontaxable returns, total	31,445	23,785	41,750	92,237	6,866,945	5,341,573	180,739	458,153	59,446	366,581	263,737	102,451	

Footnotes at end of table.

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

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

Size of adjusted gross income	Statutory adjustments--continued												Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Other adjustments [1]		Basic standard deduction		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	585,286	9,115,764	3,804,190	20,302,533	18,668	35,106	120,468	368,258	137,296	1,073,988	86,583,732	590,487,763		
No adjusted gross income	13,531	307,935	104,610	438,871	*	* 26	* 1,298	* 1,373	2,630	107,257	--	--		
\$1 under \$5,000	8,726	51,689	119,985	411,619	--	--	* 2,652	* 5,054	* 3,334	* 12,288	11,287,057	50,412,459		
\$5,000 under \$10,000	8,124	80,288	135,788	448,860	--	--	* 4,637	* 37,757	* 2,146	* 2,084	11,207,720	67,067,099		
\$10,000 under \$15,000	8,397	69,058	167,670	602,976	* 952	* 1,426	* 7,333	* 33,265	6,525	22,288	10,682,206	69,130,018		
\$15,000 under \$20,000	21,164	190,541	195,279	694,235	* 650	* 1,624	8,230	16,267	* 7,663	* 9,930	9,661,065	65,286,068		
\$20,000 under \$25,000	14,693	122,351	179,617	664,439	* 1,639	* 1,957	* 2,215	* 6,514	9,333	32,217	8,375,654	58,143,708		
\$25,000 under \$30,000	18,272	162,409	169,056	718,566	--	--	10,308	30,768	6,114	28,008	6,927,002	48,708,543		
\$30,000 under \$40,000	31,161	262,387	301,793	1,259,992	* 1,563	* 1,399	10,664	43,831	9,165	26,266	9,784,646	71,212,906		
\$40,000 under \$50,000	58,117	458,978	273,173	1,148,803	* 2,648	* 2,211	* 6,790	* 20,228	16,592	51,366	6,140,831	48,025,710		
\$50,000 under \$75,000	115,927	1,035,144	520,794	2,475,857	** 8,384	** 18,191	23,451	64,795	23,239	160,822	8,032,741	69,792,769		
\$75,000 under \$100,000	79,785	734,879	372,950	2,040,292	**	**	16,077	33,745	13,648	63,430	2,842,375	27,071,979		
\$100,000 under \$200,000	122,011	1,917,502	656,211	4,018,607	**	**	24,035	63,567	26,727	269,501	1,431,428	13,704,040		
\$200,000 under \$500,000	59,634	1,890,043	405,651	3,357,795	** 2,826	** 8,273	2,744	11,044	** 9,481	** 212,964	159,232	1,454,685		
\$500,000 under \$1,000,000	15,078	831,737	119,952	1,165,142	**	**	* 8	* 14	**	**	36,460	336,034		
\$1,000,000 under \$1,500,000	4,084	318,308	34,349	353,968	**	**	* 11	* 10	301	8,260	8,145	76,136		
\$1,500,000 under \$2,000,000	2,000	149,551	15,415	159,332	**	**	--	--	145	23,756	2,928	27,189		
\$2,000,000 under \$5,000,000	3,203	283,024	22,841	240,699	**	**	* 14	* 27	177	19,382	3,396	30,834		
\$5,000,000 under \$10,000,000	793	107,417	5,885	60,542	**	**	--	--	47	9,691	627	5,653		
\$10,000,000 or more	569	142,524	3,473	41,959	**	**	--	--	27	14,479	219	1,934		
Taxable returns, total	523,398	8,288,586	2,855,279	16,135,383	15,470	28,769	100,504	297,556	107,957	886,222	50,322,469	341,304,085		
No adjusted gross income	91	5,559	441	3,754	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	* 137	* 2,283	--	--	--	--	--	--	850,630	1,279,223		
\$5,000 under \$10,000	* 650	* 7,806	10,146	24,496	--	--	* 1,000	* 17,926	* 2,007	* 1,914	3,341,240	16,464,377		
\$10,000 under \$15,000	* 2,372	* 18,620	53,201	148,020	--	--	* 5,644	* 22,584	* 1,925	* 4,181	5,500,835	28,165,795		
\$15,000 under \$20,000	16,226	112,100	85,756	274,730	--	--	* 5,656	* 8,456	* 4,999	* 2,773	5,196,297	28,631,530		
\$20,000 under \$25,000	12,190	110,618	105,927	329,712	* 1,639	* 1,957	* 1,007	* 2,792	* 3,342	* 17,213	5,027,202	30,826,293		
\$25,000 under \$30,000	16,100	120,309	95,131	345,058	--	--	* 6,637	* 27,009	* 3,455	* 11,234	4,650,831	29,352,973		
\$30,000 under \$40,000	29,419	224,785	215,044	819,717	* 631	* 107	* 8,659	* 32,365	* 6,526	* 25,454	7,885,680	53,692,590		
\$40,000 under \$50,000	46,605	351,461	218,446	851,265	* 2,648	* 2,211	* 5,792	* 14,690	12,918	42,546	5,559,127	42,264,781		
\$50,000 under \$75,000	113,551	1,005,189	455,133	2,067,641	** 7,731	** 16,230	23,219	63,327	22,261	159,778	7,838,066	67,834,232		
\$75,000 under \$100,000	79,123	707,516	358,437	1,914,190	**	**	16,077	33,745	13,635	63,304	2,833,732	26,986,174		
\$100,000 under \$200,000	121,886	1,911,947	650,917	3,981,217	**	**	24,035	63,567	26,721	269,436	1,429,475	13,687,609		
\$200,000 under \$500,000	59,486	1,883,392	405,096	3,353,076	** 2,821	** 8,264	2,744	11,044	** 9,470	** 212,820	157,969	1,444,406		
\$500,000 under \$1,000,000	15,053	830,131	119,859	1,164,295	**	**	* 8	* 14	**	**	36,196	333,793		
\$1,000,000 or more	10,647	999,153	81,606	855,928	**	**	* 25	* 37	697	75,568	15,190	140,670		
Non taxable returns, total	61,888	827,178	948,912	4,167,150	3,198	6,337	19,964	70,702	29,339	187,765	36,261,263	249,183,678		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	0.01	0.09	0.10	0.16	0.24	0.62	0.93	1.17	0.39	0.65	0.43	0.78		
No adjusted gross income	1.44	1.01	2.55	2.77	1.98	2.30	6.56	6.64	2.60	2.96	2.89	3.62		
\$1 under \$5,000	0.81	0.93	0.94	1.24	1.72	4.22	8.74	19.11	2.34	4.03	2.57	4.79		
\$5,000 under \$10,000	0.81	0.83	0.93	1.02	1.73	3.94	8.04	21.69	2.53	4.92	2.80	5.86		
\$10,000 under \$15,000	0.82	0.82	0.95	1.01	1.65	3.60	7.11	19.10	2.51	4.62	2.76	5.38		
\$15,000 under \$20,000	0.85	0.86	0.96	1.00	1.66	3.73	7.57	22.61	2.51	4.84	2.81	6.04		
\$20,000 under \$25,000	0.91	0.91	0.99	1.02	1.73	4.16	7.28	17.75	2.66	5.29	2.95	6.50		
\$25,000 under \$30,000	0.97	0.98	1.05	1.09	1.74	4.51	7.51	14.87	2.70	5.50	2.98	6.73		
\$30,000 under \$40,000	0.74	0.74	0.79	0.82	1.24	3.41	5.28	13.30	1.94	4.22	2.16	4.92		
\$40,000 under \$50,000	0.77	0.77	0.84	0.88	1.21	3.55	4.84	11.29	1.88	4.24	2.07	5.08		
\$50,000 under \$75,000	0.50	0.51	0.55	0.59	0.75	2.52	2.98	6.76	1.17	2.90	1.29	3.61		
\$75,000 under \$100,000	0.71	0.71	0.78	0.82	0.88	3.01	3.20	6.57	1.31	3.43	1.45	4.20		
\$100,000 under \$200,000	0.58	0.56	0.64	0.68	0.67	2.33	1.96	3.99	0.90	2.41	0.97	2.95		
\$200,000 under \$500,000	0.69	0.64	0.79	0.88	0.72	2.07	1.43	2.95	0.84	2.11	0.88	2.51		
\$500,000 under \$1,000,000	0.94	0.84	1.10	1.30	0.95	2.12	1.44	2.63	1.03	2.45	1.07	2.93		
\$1,000,000 under \$1,500,000	1.15	1.10	1.33	1.74	1.16	2.28	1.56	2.58	1.22	2.78	1.26	3.33		
\$1,500,000 under \$2,000,000	0.86	0.86	1.00	1.43	0.87	1.97	1.15	2.59	0.91	2.42	0.94	2.89		
\$2,000,000 under \$5,000,000	0.99	1.11	1.21	0.84	0.99	0.97	0.62	1.25	0.52	1.30	0.53	1.57		
\$5,000,000 under \$10,000,000	0.54	0.44	0.61	0.86	0.54	0.63	0.61	0.59	0.55	1.08	0.56	1.32		
\$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.01	0.03	0.07	0.02	--	0.02	--		
Taxable returns, total	0.15	0.11	0.19	0.19	0.27	0.66	0.97	1.19	0.42	0.68	0.46	0.80		
No adjusted gross income	16.87	2.04	20.33	12.75	16.36	3.91	20.18	32.46	19.30	5.30	21.13	5.06		
\$1 under \$5,000	3.15	3.43	4.74	5.63	4.01	6.87	16.17	29.15	3.86	5.90	4.05	6.87		
\$5,000 under \$10,000	1.62	1.66	1.70	1.78	3.23	8.75	14.62	28.75	4.24	7.96	4.51	9.51		
\$10,000 under \$15,000	1.22	1.23	1.37	1.42	2.32	4.99	9.53	24.93	3.45	6.38	3.81	7.37		
\$15,000 under \$20,000	1.23	1.23	1.37	1.42	2.22	4.92	9.94	35.13	3.27	6.10	3.65	7.33		
\$20,000 under \$25,000	1.21	1.22	1.34	1.40	2.06	4.65	8.32	21.21	3.05	5.89	3.37	7.41		
\$25,000 under \$30,000	1.23	1.23	1.34	1.39	2.00	4.92	8.34	16.94	3.01	6.02	3.33	7.35		
\$30,000 under \$40,000	0.85	0.86	0.92	0.96	1.36	3.62	5.79	15.41	2.10	4.56	2.34	5.32		
\$40,000 under \$50,000	0.85	0.85	0.92	0.97	1.30	3.71	5.16	11.58	1.99	4.47	2.18	5.36		
\$50,000 under \$75,000	0.53	0.53	0.58	0.62	0.77	2.57	3.05	7.16	1.20	2.97	1.32	3.72		
\$75,000 under \$100,000	0.72	0.72	0.78	0.83	0.89	3.05	3.24	6.81	1.33	3.47	1.46	4.22		
\$100,000 under \$200,000	0.58	0.56	0.64	0.68	0.67	2.35	1.96	4.06	0.90	2.43	0.98	2.97		
\$200,000 under \$500,000	0.69	0.64	0.79	0.88	0.72	2.09	1.44	2.97	0.84	2.12	0.89	2.53		
\$500,000 under \$1,000,000	0.95	0.84	1.10	1.31	0.96	2.14	1.44	2.65	1.03	2.46	1.07	2.95		
\$1,000,000 or more	0.54	0.31	0.65	0.48	0.54	0.37	0.61	0.58	0.51	0.51	0.53	0.62		
Non-taxable returns, total	0.31	0.62	0.39	0.59	0.79	1.76	3.47	5.74	1.23	2.52	1.38	3.30		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	State income tax refunds		Alimony received		Net income		Business or profession		Capital gain distributions		Sales of capital assets	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	0.50	0.70	3.85	5.69	0.35	1.18	0.96	1.42	1.31	3.63	0.62	0.36
No adjusted gross income	6.55	8.86	53.11	53.22	4.16	4.62	2.56	3.17	13.17	11.92	4.45	2.22
\$1 under \$5,000	9.09	15.63	22.93	30.35	2.12	3.22	6.31	10.70	5.23	7.21	3.85	10.82
\$5,000 under \$10,000	7.43	14.37	16.62	18.85	1.86	2.26	5.98	11.87	6.60	10.72	3.91	8.50
\$10,000 under \$15,000	5.52	9.66	12.60	14.19	1.91	2.26	5.31	9.80	6.41	12.09	3.97	5.95
\$15,000 under \$20,000	4.88	7.53	13.59	16.33	2.38	3.01	5.15	7.51	6.61	12.80	4.16	7.95
\$20,000 under \$25,000	4.20	6.28	13.17	15.99	2.78	3.66	5.26	7.56	7.25	15.12	4.34	7.50
\$25,000 under \$30,000	3.73	5.42	13.40	16.96	3.00	4.00	5.36	7.91	7.13	15.25	4.24	6.92
\$30,000 under \$40,000	2.20	4.12	10.35	12.81	2.25	3.34	3.86	6.13	5.04	11.29	3.08	5.14
\$40,000 under \$50,000	2.01	3.25	11.63	14.86	2.38	3.76	4.01	6.11	4.76	12.21	2.97	4.97
\$50,000 under \$75,000	1.17	1.82	9.44	11.52	1.69	2.77	2.60	4.61	3.19	6.81	1.87	3.12
\$75,000 under \$100,000	1.31	2.00	15.47	19.08	2.08	3.32	3.49	5.67	3.69	8.16	2.07	3.20
\$100,000 under \$200,000	1.05	1.72	15.89	19.36	1.60	2.21	2.90	4.38	3.06	8.01	1.36	2.00
\$200,000 under \$500,000	1.50	2.50	21.44	25.34	1.70	2.17	3.42	5.18	3.79	20.62	1.13	1.73
\$500,000 under \$1,000,000	1.82	3.32	26.13	39.39	2.23	2.96	4.11	5.29	6.57	13.98	1.25	1.75
\$1,000,000 under \$1,500,000	1.95	3.71	33.45	42.38	2.71	3.65	4.49	5.84	9.39	18.88	1.41	1.93
\$1,500,000 under \$2,000,000	1.48	5.73	28.30	55.04	2.29	4.20	3.78	6.52	8.08	18.43	1.06	1.56
\$2,000,000 under \$5,000,000	0.83	1.55	16.23	31.03	4.77	30.09	2.05	2.83	6.67	13.82	1.24	0.74
\$5,000,000 under \$10,000,000	0.78	1.23	19.00	73.10	1.30	2.40	1.69	1.01	8.21	5.06	0.58	0.60
\$10,000,000 or more	0.04	--	--	--	0.13	1.51	--	--	--	--	--	--
Taxable returns, total	0.53	0.72	4.53	6.34	0.63	1.48	1.21	1.74	1.40	3.83	0.66	0.36
No adjusted gross income	22.97	9.40	--	--	31.09	16.16	25.66	3.76	83.51	53.29	15.43	2.76
\$1 under \$5,000	45.70	68.74	--	--	18.69	21.83	57.44	62.62	6.78	8.74	5.27	7.55
\$5,000 under \$10,000	28.01	31.67	99.92	99.92	7.17	9.85	18.03	29.71	9.55	15.89	5.78	7.38
\$10,000 under \$15,000	10.87	21.91	18.22	19.62	4.15	5.13	9.42	13.86	8.15	14.86	5.30	7.77
\$15,000 under \$20,000	7.32	10.80	17.25	20.00	4.10	5.33	8.77	12.93	8.16	16.53	5.38	7.70
\$20,000 under \$25,000	5.56	7.76	17.80	22.21	4.04	5.51	7.53	11.28	8.31	17.45	4.90	7.40
\$25,000 under \$30,000	4.69	6.88	18.86	23.50	4.31	6.08	7.09	10.98	7.90	16.35	4.75	7.46
\$30,000 under \$40,000	2.49	4.01	11.42	13.89	2.81	4.41	4.62	7.35	5.32	10.70	3.41	5.26
\$40,000 under \$50,000	2.20	3.61	11.88	15.20	2.73	4.38	4.51	6.90	5.03	12.79	3.17	5.34
\$50,000 under \$75,000	1.22	1.87	9.44	11.54	1.81	2.99	2.74	4.85	3.23	6.91	1.93	3.26
\$75,000 under \$100,000	1.33	2.02	15.67	19.47	2.11	3.38	3.55	5.85	3.70	8.18	2.10	3.27
\$100,000 under \$200,000	1.06	1.72	16.04	18.67	1.61	2.22	2.91	4.41	3.06	8.02	1.37	2.02
\$200,000 under \$500,000	1.50	2.52	21.48	25.36	1.70	2.18	3.43	5.27	3.79	20.64	1.14	1.74
\$500,000 under \$1,000,000	1.82	3.34	26.18	39.44	2.23	2.97	4.13	5.39	6.59	14.01	1.25	1.76
\$1,000,000 or more	0.81	0.91	18.05	16.89	1.81	12.61	1.97	1.30	5.94	8.70	0.66	0.25
Nontaxable returns, total	1.87	3.03	7.34	10.53	0.72	1.28	1.83	2.46	3.79	7.32	2.05	2.51

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.82	0.88	1.04	1.18	1.02	1.03	1.55	1.23	1.04	1.83	1.27	1.86
No adjusted gross income	2.56	2.70	6.65	6.48	3.77	3.03	4.35	3.27	5.80	7.74	6.60	7.62
\$1 under \$5,000	4.01	4.34	6.26	14.31	5.96	9.51	7.65	10.44	6.04	14.66	8.69	20.17
\$5,000 under \$10,000	4.67	5.00	6.94	33.30	6.65	9.50	8.87	10.61	6.87	31.04	8.60	15.11
\$10,000 under \$15,000	4.62	5.02	6.41	23.13	6.72	9.15	9.88	10.01	6.43	22.26	8.39	18.80
\$15,000 under \$20,000	4.62	4.98	7.04	17.48	6.91	7.94	10.03	10.77	6.91	17.24	8.60	6.74
\$20,000 under \$25,000	4.82	5.28	7.42	15.37	7.05	8.47	10.20	9.43	7.40	14.47	9.02	12.49
\$25,000 under \$30,000	5.08	5.60	7.01	21.69	7.11	9.79	10.52	11.36	7.04	21.25	8.81	13.17
\$30,000 under \$40,000	3.79	4.23	5.18	12.88	5.15	6.23	7.97	7.63	5.20	12.39	6.36	9.49
\$40,000 under \$50,000	3.79	4.24	4.92	11.38	5.23	6.72	8.39	9.37	4.94	20.43	6.24	9.02
\$50,000 under \$75,000	2.46	2.73	3.12	7.94	3.18	4.64	5.40	5.22	3.12	7.75	3.78	8.60
\$75,000 under \$100,000	2.71	3.00	3.44	8.45	3.53	4.80	5.72	5.46	3.46	8.33	4.24	7.93
\$100,000 under \$200,000	1.89	2.06	2.23	5.40	2.26	3.00	3.74	3.36	2.22	5.22	2.68	5.72
\$200,000 under \$500,000	1.79	1.92	1.82	4.73	1.81	2.91	2.98	3.26	1.82	4.86	2.16	5.11
\$500,000 under \$1,000,000	2.28	2.36	1.91	4.94	1.91	2.95	3.11	3.57	1.94	5.51	2.30	4.33
\$1,000,000 under \$1,500,000	2.77	2.86	2.05	5.57	2.11	3.55	3.40	4.41	2.16	7.13	2.46	4.79
\$1,500,000 under \$2,000,000	2.30	2.35	1.56	4.23	1.66	3.46	2.71	4.24	1.67	5.09	1.91	6.69
\$2,000,000 under \$5,000,000	1.52	1.56	2.12	2.11	0.97	1.98	1.62	2.54	1.97	3.09	1.09	3.11
\$5,000,000 under \$10,000,000	1.68	1.71	0.78	1.34	0.94	1.21	1.59	1.77	0.88	2.47	1.00	1.37
\$10,000,000 or more	0.26	0.27	--	--	0.06	0.01	0.13	0.03	0.04	--	0.05	--
Taxable returns, total	0.97	1.05	1.11	1.20	1.14	1.23	1.86	1.47	1.11	1.90	1.37	2.05
No adjusted gross income	22.28	23.02	27.46	5.36	15.07	6.03	23.24	6.39	28.09	13.04	13.60	9.58
\$1 under \$5,000	14.15	17.97	9.41	22.87	15.04	38.98	27.04	56.63	9.50	23.10	19.31	43.35
\$5,000 under \$10,000	10.77	12.71	10.54	23.95	14.82	34.48	24.36	39.55	10.72	25.08	17.26	34.09
\$10,000 under \$15,000	7.27	8.07	8.83	36.15	10.14	19.54	16.89	21.06	8.96	35.27	12.34	27.43
\$15,000 under \$20,000	6.69	7.25	9.41	19.60	10.02	16.45	15.84	18.99	9.37	18.45	12.02	23.71
\$20,000 under \$25,000	5.93	6.53	8.48	17.68	9.00	11.16	14.23	12.19	8.50	16.83	11.15	20.21
\$25,000 under \$30,000	5.96	6.68	8.13	25.49	8.73	13.17	14.41	16.97	8.27	26.46	10.40	11.57
\$30,000 under \$40,000	4.23	4.76	5.86	15.75	5.87	7.78	9.44	9.17	5.91	14.82	7.08	12.52
\$40,000 under \$50,000	4.09	4.61	5.28	12.91	5.68	7.82	9.36	11.10	5.29	23.78	6.74	8.44
\$50,000 under \$75,000	2.55	2.85	3.22	8.40	3.32	5.21	5.84	5.90	3.22	8.27	3.91	9.47
\$75,000 under \$100,000	2.74	3.04	3.50	8.45	3.57	5.08	5.83	5.82	3.52	8.34	4.28	8.11
\$100,000 under \$200,000	1.90	2.08	2.23	5.45	2.27	3.10	3.77	3.47	2.23	5.26	2.69	5.87
\$200,000 under \$500,000	1.80	1.93	1.83	4.78	1.81	2.95	2.99	3.31	1.83	4.90	2.16	5.18
\$500,000 under \$1,000,000	2.29	2.36	1.91	4.97	1.92	3.02	3.12	3.66	1.94	5.55	2.31	4.39
\$1,000,000 or more	1.46	1.49	1.02	0.74	0.95	1.06	1.56	1.52	1.05	1.64	1.07	1.39
Nontaxable returns, total	1.65	1.70	3.19	6.21	2.38	2.25	2.91	2.55	3.01	6.71	3.53	4.45

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income		Sales of capital assets reported on Form 1040, Schedule D--continued											
		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
All returns, total	5.03	4.60	4.75	2.39	1.24	3.67	3.13	0.63	0.36	0.90	0.82		
No adjusted gross income	24.00	22.08	20.95	13.59	6.64	16.62	11.37	4.33	2.15	2.81	2.23		
\$1 under \$5,000	45.37	46.61	58.64	24.89	71.07	30.07	55.04	3.93	10.64	4.26	6.55		
\$5,000 under \$10,000	50.96	56.15	60.49	28.28	49.49	35.61	47.77	3.97	6.90	5.02	6.78		
\$10,000 under \$15,000	41.42	49.79	69.97	23.42	55.45	31.09	62.79	4.14	6.70	4.94	6.12		
\$15,000 under \$20,000	50.12	49.80	8.51	35.20	53.54	36.14	65.45	4.32	8.08	4.94	5.59		
\$20,000 under \$25,000	67.75	51.86	49.87	22.13	72.10	25.54	79.28	4.49	7.75	5.23	6.45		
\$25,000 under \$30,000	40.97	53.09	77.36	31.59	65.81	33.00	40.74	4.40	7.33	5.60	7.04		
\$30,000 under \$40,000	33.70	49.74	56.11	15.93	33.99	21.69	38.48	3.20	5.21	4.19	4.34		
\$40,000 under \$50,000	35.88	79.87	33.38	15.23	33.01	23.09	46.46	3.08	5.15	4.15	5.49		
\$50,000 under \$75,000	25.79	40.85	30.34	9.90	20.96	14.30	42.61	1.93	3.25	2.68	3.15		
\$75,000 under \$100,000	22.58	49.45	31.13	10.79	22.06	15.76	38.52	2.13	3.28	3.01	3.72		
\$100,000 under \$200,000	13.15	30.91	45.15	5.98	14.97	8.60	19.97	1.39	2.03	2.07	2.46		
\$200,000 under \$500,000	8.21	21.29	20.71	3.75	9.86	5.60	17.29	1.14	1.74	1.97	2.44		
\$500,000 under \$1,000,000	6.58	17.24	14.45	2.95	7.73	4.54	10.26	1.24	1.76	2.49	3.21		
\$1,000,000 under \$1,500,000	5.84	17.54	10.77	2.72	7.51	4.40	9.79	1.39	1.94	3.04	4.53		
\$1,500,000 under \$2,000,000	4.35	13.55	10.33	1.99	6.57	3.42	8.96	1.05	1.57	2.54	4.07		
\$2,000,000 under \$5,000,000	2.10	6.46	4.45	2.13	2.61	1.78	4.37	0.58	0.75	1.67	2.07		
\$5,000,000 under \$10,000,000	1.58	3.90	2.35	0.83	1.38	1.50	1.36	0.58	0.61	1.86	1.23		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	0.32	0.01		
Taxable returns, total	5.16	4.76	4.97	2.47	1.26	3.86	3.13	0.67	0.37	1.06	1.04		
No adjusted gross income	17.39	23.44	7.35	11.89	2.62	22.54	8.52	12.08	2.75	26.29	5.37		
\$1 under \$5,000	99.92	99.92	99.92	37.75	54.33	45.52	78.59	5.38	8.05	14.44	30.83		
\$5,000 under \$10,000	91.54	91.54	99.82	37.10	67.46	70.49	87.99	5.87	8.50	11.19	20.15		
\$10,000 under \$15,000	70.60	97.97	99.10	37.70	91.78	39.90	81.61	5.63	8.74	7.74	10.95		
\$15,000 under \$20,000	69.10	69.21	--	50.92	60.30	41.60	65.10	5.57	7.97	7.03	9.56		
\$20,000 under \$25,000	92.77	73.44	55.57	27.10	77.39	31.64	90.37	5.05	7.62	6.39	8.70		
\$25,000 under \$30,000	47.18	61.52	98.91	35.57	66.70	39.30	72.41	4.93	7.44	6.46	8.82		
\$30,000 under \$40,000	34.87	54.21	62.95	16.92	26.46	24.62	48.93	3.53	5.30	4.63	6.09		
\$40,000 under \$50,000	40.89	41.90	41.11	16.54	40.26	27.46	59.67	3.28	5.52	4.46	6.22		
\$50,000 under \$75,000	26.34	48.46	30.56	10.26	22.89	14.72	38.53	1.99	3.38	2.77	3.37		
\$75,000 under \$100,000	22.65	49.62	33.86	11.09	24.73	16.52	35.05	2.15	3.36	3.05	3.90		
\$100,000 under \$200,000	13.18	31.04	45.91	6.03	15.55	8.71	21.42	1.39	2.05	2.07	2.56		
\$200,000 under \$500,000	8.24	21.67	21.19	3.76	10.18	5.62	18.16	1.14	1.75	1.97	2.47		
\$500,000 under \$1,000,000	6.60	17.27	14.62	2.96	7.81	4.55	10.50	1.24	1.76	2.49	3.28		
\$1,000,000 or more	1.89	1.70	1.05	1.12	0.74	1.68	1.50	0.57	0.25	1.61	1.63		
Nontaxable returns, total	17.91	15.21	16.18	9.66	6.71	11.97	12.42	2.09	2.43	1.80	1.63		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	0.76	0.61	1.18	1.86	0.99	0.90	1.38	0.81	5.53	5.98	1.74	0.53
No adjusted gross income	4.82	3.61	5.11	12.35	3.14	2.32	5.93	7.22	25.91	24.74	9.48	5.03
\$1 under \$5,000	4.53	10.66	6.30	16.47	4.74	6.81	13.59	44.35	51.98	69.55	17.10	33.37
\$5,000 under \$10,000	4.63	8.33	7.07	13.37	5.64	7.11	11.60	18.93	48.98	60.49	15.71	31.13
\$10,000 under \$15,000	4.86	8.42	6.43	23.62	5.79	6.64	10.07	47.74	52.81	72.88	14.31	23.76
\$15,000 under \$20,000	5.06	8.99	6.67	6.73	5.77	7.00	10.22	24.03	91.44	8.51	21.28	40.34
\$20,000 under \$25,000	5.33	10.48	7.11	11.98	6.13	7.04	10.14	19.36	44.52	49.40	14.00	23.45
\$25,000 under \$30,000	5.20	9.39	7.49	13.88	6.37	7.40	9.87	19.33	49.98	89.81	17.97	31.12
\$30,000 under \$40,000	3.79	9.94	5.40	5.12	4.89	6.36	7.51	11.45	33.95	37.91	11.61	23.22
\$40,000 under \$50,000	3.77	6.40	5.06	9.93	5.00	5.92	6.99	12.40	31.26	36.59	11.07	18.84
\$50,000 under \$75,000	2.29	4.02	3.30	4.56	3.13	3.55	4.71	7.58	22.71	31.25	6.49	12.35
\$75,000 under \$100,000	2.56	4.28	3.72	6.58	3.46	4.04	5.03	6.95	24.06	35.61	7.18	12.96
\$100,000 under \$200,000	1.65	2.71	2.51	4.42	2.30	2.63	3.13	4.15	14.22	49.22	4.05	6.94
\$200,000 under \$500,000	1.35	2.36	2.38	4.47	1.95	2.53	2.30	3.22	9.14	22.42	2.67	4.89
\$500,000 under \$1,000,000	1.46	2.50	2.91	5.61	2.27	3.12	2.11	3.06	7.15	15.84	2.21	4.04
\$1,000,000 under \$1,500,000	1.63	2.86	3.25	9.61	2.64	4.38	2.17	3.35	6.08	16.64	2.10	3.86
\$1,500,000 under \$2,000,000	1.23	2.29	2.69	7.63	2.13	3.96	1.68	2.86	4.66	11.36	1.56	3.04
\$2,000,000 under \$5,000,000	0.69	1.21	1.60	8.63	1.37	2.04	0.88	1.51	2.30	5.78	0.79	1.40
\$5,000,000 under \$10,000,000	0.67	1.03	1.49	2.11	1.41	1.27	0.76	1.04	1.75	3.35	0.68	0.92
\$10,000,000 or more	--	--	0.11	--	0.15	--	--	--	--	--	--	--
Taxable returns, total	0.80	0.62	1.30	1.77	1.16	1.10	1.49	0.80	5.78	6.31	1.81	0.52
No adjusted gross income	17.74	6.09	17.14	9.28	23.09	5.52	13.60	4.79	28.08	12.45	16.70	2.65
\$1 under \$5,000	6.59	10.37	14.55	25.60	14.37	31.11	27.31	43.82	99.92	99.92	25.98	32.27
\$5,000 under \$10,000	6.95	10.84	12.89	31.59	12.95	20.89	37.71	55.99	72.58	99.86	21.40	31.66
\$10,000 under \$15,000	6.72	12.08	9.32	18.16	9.52	12.29	18.96	28.20	70.67	99.65	19.22	32.79
\$15,000 under \$20,000	6.48	10.32	8.93	19.08	8.04	9.91	17.10	23.08	--	--	30.99	44.22
\$20,000 under \$25,000	6.08	9.55	8.25	14.78	7.61	9.49	12.92	20.95	64.47	64.69	16.49	24.34
\$25,000 under \$30,000	5.82	10.03	8.51	15.33	7.41	9.28	11.42	17.47	69.90	98.93	23.52	38.98
\$30,000 under \$40,000	4.19	12.05	6.00	9.57	5.40	7.86	8.52	13.25	38.27	49.85	12.66	20.44
\$40,000 under \$50,000	4.03	6.96	5.38	10.76	5.36	6.68	7.75	14.48	33.13	41.72	12.38	24.18
\$50,000 under \$75,000	2.36	4.14	3.39	4.66	3.25	3.83	5.00	8.44	22.77	31.44	6.89	13.84
\$75,000 under \$100,000	2.59	4.37	3.75	6.75	3.52	4.25	5.16	7.26	24.12	37.28	7.39	13.99
\$100,000 under \$200,000	1.66	2.74	2.52	4.45	2.31	2.73	3.15	4.20	14.48	49.43	4.09	7.11
\$200,000 under \$500,000	1.36	2.37	2.38	4.53	1.96	2.56	2.31	3.24	9.18	22.97	2.68	4.95
\$500,000 under \$1,000,000	1.46	2.51	2.92	5.71	2.28	3.18	2.11	3.07	7.17	15.96	2.21	4.07
\$1,000,000 or more	0.68	0.46	1.52	2.75	1.32	1.55	0.85	0.55	2.02	1.41	0.76	0.35
Non-taxable returns, total	2.38	3.27	2.90	5.44	2.01	1.82	3.84	6.46	18.93	18.69	6.24	5.31

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.										Taxable IRA distributions		
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Sale of property other than capital assets				Net loss		Number of returns (69)	Amount (70)	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Net gain		Net loss						
					Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)					
All returns, total	3.64	5.00	0.69	1.09	2.21	2.50	2.36	3.37	0.83	1.37			
No adjusted gross income	15.43	9.15	4.50	6.84	7.57	6.98	6.68	6.49	6.84	8.29			
\$1 under \$5,000	24.70	49.10	4.29	7.08	20.81	38.07	19.07	43.44	6.43	9.08			
\$5,000 under \$10,000	38.95	49.26	4.57	7.04	16.84	28.30	16.35	30.70	4.43	5.81			
\$10,000 under \$15,000	26.69	49.53	4.73	6.82	18.13	25.58	17.65	30.60	3.56	4.98			
\$15,000 under \$20,000	31.01	77.00	4.85	7.59	13.96	24.41	15.26	23.06	3.56	5.04			
\$20,000 under \$25,000	24.73	43.24	5.21	8.69	14.12	19.74	15.54	47.14	3.75	5.35			
\$25,000 under \$30,000	29.18	42.64	5.16	7.60	13.35	19.05	16.45	29.03	3.90	5.64			
\$30,000 under \$40,000	18.48	31.00	3.82	6.47	10.37	19.14	11.86	23.22	2.95	4.37			
\$40,000 under \$50,000	19.15	50.06	3.51	5.63	10.14	17.41	12.04	23.73	3.11	4.67			
\$50,000 under \$75,000	11.69	24.44	2.23	3.75	6.86	11.68	8.18	15.71	2.06	3.15			
\$75,000 under \$100,000	14.56	26.65	2.43	4.53	7.97	11.79	9.48	19.75	2.51	3.84			
\$100,000 under \$200,000	7.83	18.55	1.53	2.97	5.39	9.30	5.77	12.72	2.13	3.31			
\$200,000 under \$500,000	5.66	13.23	1.25	2.79	4.11	8.45	4.09	8.98	2.54	4.55			
\$500,000 under \$1,000,000	4.94	14.76	1.38	3.34	3.81	10.26	3.43	8.20	3.32	6.85			
\$1,000,000 under \$1,500,000	5.26	11.57	1.59	4.65	3.74	7.73	3.46	8.89	3.89	11.13			
\$1,500,000 under \$2,000,000	4.28	9.98	1.19	3.18	2.94	7.32	2.83	7.64	3.17	8.14			
\$2,000,000 under \$5,000,000	2.55	9.48	0.67	1.96	4.53	3.99	1.54	3.93	1.92	6.24			
\$5,000,000 under \$10,000,000	2.37	3.62	0.67	1.35	1.19	2.84	1.33	1.36	1.84	9.13			
\$10,000,000 or more	--	--	--	--	--	--	--	--	0.18	0.34			
Taxable returns, total	3.89	6.08	0.74	1.13	2.48	2.71	2.69	3.84	0.92	1.46			
No adjusted gross income	12.69	9.13	21.63	21.39	21.06	6.22	17.32	5.46	57.69	23.50			
\$1 under \$5,000	59.07	97.66	6.43	9.13	54.28	87.78	57.68	70.35	32.24	36.85			
\$5,000 under \$10,000	59.07	97.77	6.84	10.15	99.46	68.39	57.68	82.14	15.77	20.01			
\$10,000 under \$15,000	36.05	64.89	6.63	9.66	34.77	68.38	36.06	64.87	5.13	7.08			
\$15,000 under \$20,000	57.38	51.92	6.17	9.85	28.35	47.66	25.52	31.17	4.92	7.01			
\$20,000 under \$25,000	30.04	66.22	5.90	9.16	19.34	31.65	25.97	48.47	4.23	6.02			
\$25,000 under \$30,000	32.32	59.56	5.75	8.35	18.61	29.13	20.72	41.28	4.19	6.04			
\$30,000 under \$40,000	20.03	35.14	4.15	6.81	11.75	22.39	14.97	33.40	3.08	4.55			
\$40,000 under \$50,000	21.99	31.16	3.69	5.88	11.35	20.35	13.71	28.95	3.20	4.81			
\$50,000 under \$75,000	12.40	29.85	2.29	3.80	7.46	12.74	8.90	16.92	2.08	3.19			
\$75,000 under \$100,000	14.62	26.98	2.46	4.59	8.19	12.24	9.58	20.97	2.53	3.87			
\$100,000 under \$200,000	7.94	19.49	1.53	2.98	5.44	9.43	5.86	13.06	2.14	3.32			
\$200,000 under \$500,000	5.67	13.64	1.25	2.79	4.13	8.50	4.10	9.23	2.54	4.55			
\$500,000 under \$1,000,000	4.95	14.90	1.38	3.35	3.82	10.38	3.44	8.35	3.32	6.86			
\$1,000,000 or more	2.40	4.06	0.66	1.30	1.95	1.17	1.46	2.18	1.87	4.61			
Non taxable returns, total	10.23	8.68	2.31	4.29	5.05	6.52	4.91	5.80	2.15	3.30			

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)		
All returns, total	0.46	0.93	0.49	0.74	1.15	1.41	1.04	1.32	2.00	2.90	11.82	20.18						
No adjusted gross income	4.86	6.92	5.15	6.77	6.27	6.49	3.75	3.81	10.45	10.88	60.20	18.20						
\$1 under \$5,000	3.59	15.83	3.78	5.57	8.92	12.60	7.46	10.78	12.84	19.62	70.72	99.44						
\$5,000 under \$10,000	2.56	8.60	2.61	3.29	6.68	10.56	6.51	8.92	13.60	21.01	99.92	99.92						
\$10,000 under \$15,000	2.13	4.18	2.17	2.61	5.54	7.67	6.09	8.74	11.57	17.26	80.36	90.00						
\$15,000 under \$20,000	2.10	4.19	2.15	2.63	5.66	8.69	5.96	9.18	11.32	22.26	39.65	67.92						
\$20,000 under \$25,000	2.28	4.09	2.34	2.95	6.03	8.50	5.80	8.01	12.07	23.86	99.85	99.85						
\$25,000 under \$30,000	2.41	6.45	2.50	3.19	6.52	10.03	6.42	7.92	10.65	24.25	99.53	99.53						
\$30,000 under \$40,000	1.75	2.78	1.80	2.37	4.76	7.08	4.02	5.89	8.74	19.84	52.84	52.25						
\$40,000 under \$50,000	1.82	3.05	1.89	2.55	4.91	7.36	4.08	5.84	9.25	19.84	53.38	73.77						
\$50,000 under \$75,000	1.21	1.89	1.26	1.76	3.26	4.91	2.86	4.19	6.03	12.31	** 29.49	** 45.01						
\$75,000 under \$100,000	1.52	2.51	1.61	2.22	3.74	5.52	3.33	4.46	6.62	15.18	**	**						
\$100,000 under \$200,000	1.29	2.21	1.42	1.97	2.67	3.80	2.40	3.14	4.56	9.71	26.54	44.33						
\$200,000 under \$500,000	1.61	3.75	1.86	3.09	2.37	3.64	2.38	3.24	3.62	8.85	19.12	47.26						
\$500,000 under \$1,000,000	2.17	4.91	2.54	4.79	2.57	4.05	2.78	4.12	3.37	8.70	23.31	33.48						
\$1,000,000 under \$1,500,000	2.51	6.38	2.89	7.25	2.83	4.14	3.15	4.28	3.33	7.81	19.90	38.66						
\$1,500,000 under \$2,000,000	1.98	5.39	2.34	5.74	2.31	4.17	2.70	4.85	2.63	9.23	15.15	41.37						
\$2,000,000 under \$5,000,000	1.20	6.52	1.41	3.95	1.34	2.47	1.58	2.57	1.29	4.85	7.57	50.35						
\$5,000,000 under \$10,000,000	1.12	2.06	1.28	5.49	1.24	1.31	1.46	1.28	1.01	2.82	4.81	14.47						
\$10,000,000 or more	0.06	--	0.08	0.02	--	--	--	--	--	--	--	--						
Taxable returns, total	0.52	0.97	0.55	0.79	1.28	1.50	1.22	1.54	2.15	3.01	13.01	19.73						
No adjusted gross income	32.95	22.71	34.09	32.19	13.46	9.42	31.22	14.20	17.43	13.84	86.92	41.37						
\$1 under \$5,000	20.83	33.16	20.83	26.39	70.02	62.88	75.26	58.42	33.36	50.12	--	--						
\$5,000 under \$10,000	8.95	12.45	9.16	11.48	23.64	31.36	29.44	41.10	38.59	57.30	99.92	99.92						
\$10,000 under \$15,000	3.04	6.23	3.08	3.62	8.94	12.32	13.15	25.32	18.23	25.41	80.36	90.00						
\$15,000 under \$20,000	2.80	4.34	2.84	3.42	8.29	11.19	9.37	14.37	14.00	26.48	--	--						
\$20,000 under \$25,000	2.61	3.97	2.66	3.28	7.12	10.05	8.35	12.38	13.75	26.13	99.85	99.85						
\$25,000 under \$30,000	2.64	7.11	2.73	3.39	7.73	11.45	7.41	10.56	11.96	26.31	--	--						
\$30,000 under \$40,000	1.85	2.82	1.90	2.45	5.33	7.86	5.00	7.65	9.29	21.55	59.93	62.56						
\$40,000 under \$50,000	1.90	3.15	1.96	2.61	5.34	8.06	4.61	6.72	9.80	20.57	53.44	73.78						
\$50,000 under \$75,000	1.23	1.92	1.28	1.78	3.38	5.15	3.04	4.35	6.17	12.59	** 29.92	** 45.02						
\$75,000 under \$100,000	1.53	2.52	1.62	2.23	3.76	5.57	3.40	4.57	6.73	15.82	**	**						
\$100,000 under \$200,000	1.30	2.22	1.42	1.97	2.68	3.81	2.41	3.18	4.58	9.79	26.55	44.35						
\$200,000 under \$500,000	1.61	3.76	1.86	3.09	2.37	3.65	2.39	3.27	3.63	8.90	19.17	47.34						
\$500,000 under \$1,000,000	2.17	4.92	2.55	4.81	2.57	4.06	2.79	4.14	3.38	8.72	23.46	34.23						
\$1,000,000 or more	1.15	3.13	1.33	2.91	1.26	1.48	1.47	1.69	1.20	2.33	6.25	19.50						
Nontaxable returns, total	1.25	3.22	1.30	1.87	2.76	4.04	2.09	2.57	5.53	9.57	28.17	51.71						

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	
All returns, total	3.81	5.62	7.37	11.29	1.00	1.27	1.14	1.41	0.94	0.55	1.46	1.02
No adjusted gross income	21.73	27.45	28.40	37.51	5.62	5.85	3.77	4.27	7.14	5.23	3.49	1.88
\$1 under \$5,000	22.93	27.87	41.64	51.75	7.25	10.67	7.49	10.35	9.76	15.02	10.77	18.40
\$5,000 under \$10,000	16.72	20.55	41.72	45.39	5.75	8.79	6.71	8.85	8.85	12.17	9.28	15.58
\$10,000 under \$15,000	16.29	22.17	34.02	60.38	4.92	6.90	6.23	8.90	7.82	10.12	9.36	15.58
\$15,000 under \$20,000	14.72	18.98	33.55	47.42	5.04	6.99	5.95	9.42	7.90	9.90	10.46	15.96
\$20,000 under \$25,000	17.69	22.43	** 24.14	** 33.62	5.34	7.71	5.81	8.11	7.41	9.69	9.52	14.57
\$25,000 under \$30,000	20.86	30.09	**	**	5.61	9.29	5.73	8.00	7.36	9.26	9.27	14.96
\$30,000 under \$40,000	12.54	18.31	23.56	33.04	4.14	6.50	4.03	5.83	5.10	6.82	7.04	10.85
\$40,000 under \$50,000	13.88	20.85	26.62	36.72	4.32	6.83	4.16	5.57	4.89	6.58	6.60	10.55
\$50,000 under \$75,000	10.25	13.97	** 14.65	** 25.57	2.86	4.48	2.89	3.84	3.12	4.34	4.70	7.03
\$75,000 under \$100,000	11.15	16.08	**	**	3.27	5.08	3.35	4.34	3.38	4.50	5.15	7.62
\$100,000 under \$200,000	9.25	14.43	19.95	29.71	2.36	3.57	2.86	3.66	2.05	2.55	3.35	4.69
\$200,000 under \$500,000	11.29	20.15	** 13.09	** 15.29	2.07	3.50	3.37	4.61	1.48	1.92	2.72	3.65
\$500,000 under \$1,000,000	12.33	24.04	**	**	2.15	3.99	3.55	4.57	1.45	1.78	2.75	3.24
\$1,000,000 under \$1,500,000	14.58	23.51	**	**	2.31	4.01	3.83	5.16	1.61	1.98	2.89	3.32
\$1,500,000 under \$2,000,000	10.21	25.10	**	**	1.83	4.31	3.24	6.00	1.25	1.69	2.27	3.32
\$2,000,000 under \$5,000,000	6.29	29.08	**	**	0.98	2.43	1.88	3.27	0.73	0.90	2.82	1.33
\$5,000,000 under \$10,000,000	5.69	4.83	**	**	0.86	1.46	1.61	1.34	0.74	0.86	0.96	0.39
\$10,000,000 or more	--	--	**	**	--	--	--	--	--	--	--	--
Taxable returns, total	4.26	6.20	8.32	13.03	1.11	1.35	1.37	1.66	0.99	0.56	1.74	1.12
No adjusted gross income	41.04	66.19	56.23	68.72	12.02	8.62	30.65	11.34	18.65	6.91	23.80	5.18
\$1 under \$5,000	--	--	--	--	30.11	40.46	75.26	62.05	19.69	24.99	40.68	13.60
\$5,000 under \$10,000	99.92	99.92	99.92	99.92	20.55	27.71	29.44	41.28	17.34	25.34	24.56	36.93
\$10,000 under \$15,000	24.69	32.62	51.22	90.05	7.91	10.94	13.46	26.67	12.18	15.00	20.84	31.62
\$15,000 under \$20,000	20.73	27.62	58.96	76.10	7.15	9.83	9.81	14.50	11.09	13.84	18.14	24.09
\$20,000 under \$25,000	18.56	23.74	** 25.65	** 34.38	6.22	8.89	8.31	12.17	9.51	12.80	14.06	19.42
\$25,000 under \$30,000	22.37	31.30	**	**	6.55	10.53	7.49	10.56	9.37	11.74	12.31	17.72
\$30,000 under \$40,000	13.07	19.29	26.26	39.64	4.55	7.21	5.01	7.01	6.17	8.04	8.74	12.42
\$40,000 under \$50,000	14.62	22.58	26.86	38.19	4.67	7.45	6.31	6.37	5.60	7.56	7.93	14.78
\$50,000 under \$75,000	10.30	14.10	** 14.86	** 26.34	2.95	4.67	3.07	4.13	3.33	4.66	5.03	7.82
\$75,000 under \$100,000	11.22	16.29	**	**	3.30	5.13	3.42	4.50	3.44	4.60	5.31	8.01
\$100,000 under \$200,000	9.25	14.43	20.00	29.73	2.37	3.58	2.88	3.64	2.06	2.56	3.38	4.84
\$200,000 under \$500,000	11.31	20.19	** 13.11	** 15.34	2.07	3.51	3.38	4.65	1.48	1.92	2.74	3.80
\$500,000 under \$1,000,000	12.35	24.05	**	**	2.16	3.99	3.56	4.59	1.45	1.78	2.76	3.35
\$1,000,000 or more	5.92	12.91	**	**	0.93	1.33	1.71	1.96	0.70	0.44	1.37	0.49
Non taxable returns, total	8.61	12.27	15.95	22.45	2.46	3.62	2.11	2.66	3.09	3.97	2.73	1.85

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate and trust						Farm						Unemployment compensation		Social security benefits																		
	Net income			Net loss			Net income			Net loss			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount															
	Number of returns	Amount	(95)	Number of returns	Amount	(97)	Number of returns	Amount	(98)	Number of returns	Amount	(99)							Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)	Number of returns	Amount	(103)	Number of returns	Amount	(104)
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)																					
All returns, total	3.16	2.64	10.57	4.35	2.90	3.80	1.45	2.09	1.05	1.42	0.53	0.60																					
No adjusted gross income	19.18	13.06	28.21	9.93	13.30	20.03	4.44	4.39	13.59	16.09	3.68	3.89																					
\$1 under \$5,000	25.09	66.13	99.61	99.24	15.70	31.64	13.78	19.06	7.28	9.49	2.68	3.12																					
\$5,000 under \$10,000	19.09	26.32	98.93	85.45	15.53	24.01	10.58	15.36	4.27	5.43	2.30	2.56																					
\$10,000 under \$15,000	22.27	26.59	70.27	80.79	12.90	22.25	9.68	13.09	3.56	4.76	2.06	2.29																					
\$15,000 under \$20,000	19.79	24.59	** 55.94	** 78.22	13.67	19.47	9.83	14.06	3.43	4.54	2.16	2.39																					
\$20,000 under \$25,000	23.00	29.31	**	**	15.01	21.29	8.97	14.08	3.62	4.68	2.35	2.59																					
\$25,000 under \$30,000	23.50	31.60	44.69	72.70	14.46	21.36	10.98	15.64	4.03	5.33	2.54	2.81																					
\$30,000 under \$40,000	14.99	21.94	66.71	54.22	10.80	16.40	7.07	10.90	3.16	4.23	1.98	2.20																					
\$40,000 under \$50,000	15.65	24.42	--	--	10.73	14.12	7.61	10.60	3.65	4.80	2.15	2.43																					
\$50,000 under \$75,000	9.57	14.64	51.99	45.54	7.70	11.01	5.01	7.83	2.66	3.61	1.47	1.67																					
\$75,000 under \$100,000	10.53	15.43	46.62	54.50	10.97	12.69	6.14	8.11	3.85	5.08	1.98	2.18																					
\$100,000 under \$200,000	6.65	11.07	23.45	35.71	8.53	10.49	5.40	6.69	4.07	5.27	1.78	1.95																					
\$200,000 under \$500,000	5.29	9.63	18.95	21.63	9.73	12.57	5.62	7.02	6.63	8.02	2.05	2.23																					
\$500,000 under \$1,000,000	5.39	9.87	18.20	25.83	11.01	10.66	5.90	6.84	11.83	13.52	2.43	2.61																					
\$1,000,000 under \$1,500,000	5.32	11.19	12.74	25.97	10.78	16.96	6.40	6.97	16.34	18.79	2.73	2.93																					
\$1,500,000 under \$2,000,000	4.24	9.06	10.72	16.55	9.48	19.39	5.85	8.71	13.45	15.86	2.18	2.37																					
\$2,000,000 under \$5,000,000	2.24	4.54	4.36	7.57	5.63	11.02	3.19	4.14	10.55	12.81	1.30	1.41																					
\$5,000,000 under \$10,000,000	1.79	3.59	2.73	1.81	4.87	7.23	2.69	1.49	13.45	12.60	1.18	1.24																					
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	0.08	0.07																					
Taxable returns, total	3.31	2.69	11.93	4.12	3.66	4.45	1.90	2.63	1.31	1.76	0.63	0.70																					
No adjusted gross income	50.01	7.84	35.57	0.90	34.06	12.52	46.88	12.24	61.82	43.56	40.31	30.87																					
\$1 under \$5,000	35.83	38.29	--	--	98.47	69.65	99.91	99.91	45.25	49.95	16.67	18.63																					
\$5,000 under \$10,000	33.74	39.79	--	--	49.39	57.76	41.77	68.52	12.91	17.00	9.32	10.54																					
\$10,000 under \$15,000	29.97	32.78	72.06	89.21	21.66	27.52	18.76	26.42	5.72	7.94	3.00	3.25																					
\$15,000 under \$20,000	28.40	34.95	** 72.30	** 98.52	24.90	31.36	17.79	27.47	4.95	6.73	2.92	3.17																					
\$20,000 under \$25,000	23.08	29.72	**	**	22.60	35.84	11.76	17.29	4.96	6.57	2.66	2.90																					
\$25,000 under \$30,000	28.08	38.63	49.97	70.49	19.26	32.45	14.26	19.69	5.14	6.82	2.75	3.02																					
\$30,000 under \$40,000	15.36	22.47	** 55.94	** 78.22	13.09	21.78	7.79	12.64	3.75	4.97	2.07	2.29																					
\$40,000 under \$50,000	16.48	25.85	**	**	12.42	15.16	8.22	11.40	4.00	5.33	2.20	2.48																					
\$50,000 under \$75,000	9.77	14.94	70.51	58.49	8.18	12.02	5.17	7.90	2.76	3.74	1.49	1.69																					
\$75,000 under \$100,000	10.63	15.88	47.35	63.46	11.11	12.47	6.22	8.23	3.88	5.12	1.99	2.19																					
\$100,000 under \$200,000	6.66	11.09	23.98	36.20	8.53	10.49	5.42	6.76	4.09	5.29	1.78	1.95																					
\$200,000 under \$500,000	5.31	9.65	19.13	25.36	9.75	12.58	5.63	7.08	6.64	8.03	2.05	2.23																					
\$500,000 under \$1,000,000	5.40	9.88	18.32	26.54	11.03	10.66	5.91	6.92	11.84	13.53	2.44	2.61																					
\$1,000,000 or more	2.09	1.99	3.36	2.09	4.72	7.03	2.89	2.31	9.67	11.42	1.24	1.31																					
Non-taxable returns, total	10.50	12.20	22.80	11.02	5.52	8.37	3.37	3.84	1.88	2.49	1.15	1.31																					

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Social security benefits		Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings	
	Taxable		Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
All returns, total	0.65	0.79	0.51	0.62	1.08	2.09	4.32	5.10	2.16	1.20	1.94	2.71
No adjusted gross income	25.69	14.26	2.70	3.12	6.64	10.80	8.11	8.15	2.55	1.30	13.35	15.26
\$1 under \$5,000	23.22	25.95	3.45	3.87	5.11	7.12	27.41	37.44	8.64	13.67	15.51	17.11
\$5,000 under \$10,000	19.02	22.41	7.37	7.92	5.12	8.06	27.31	45.15	10.01	14.98	10.92	14.01
\$10,000 under \$15,000	15.43	20.36	6.48	6.36	5.24	10.63	29.44	28.16	12.33	20.27	10.11	15.51
\$15,000 under \$20,000	5.08	10.55	6.87	6.83	5.30	9.02	26.74	33.05	13.99	21.24	8.64	14.13
\$20,000 under \$25,000	2.86	3.90	7.18	6.86	5.55	10.12	25.15	24.07	16.37	19.11	9.23	11.86
\$25,000 under \$30,000	2.65	3.19	7.85	7.64	5.60	10.53	27.41	29.88	17.53	22.70	9.82	14.89
\$30,000 under \$40,000	1.98	2.23	5.57	5.51	4.10	7.80	21.60	25.30	15.83	23.55	6.80	9.81
\$40,000 under \$50,000	2.15	2.33	7.62	7.78	4.35	9.38	26.89	19.55	16.50	20.26	7.09	9.86
\$50,000 under \$75,000	1.47	1.62	4.69	3.89	2.85	7.24	14.97	20.89	12.52	18.13	4.44	7.42
\$75,000 under \$100,000	1.98	2.18	3.51	3.25	3.45	9.07	16.17	24.82	15.94	21.13	5.65	9.17
\$100,000 under \$200,000	1.78	1.94	1.71	1.64	2.64	6.50	10.15	13.90	11.16	11.58	4.56	7.65
\$200,000 under \$500,000	2.05	2.23	2.43	2.23	2.46	6.97	6.10	8.99	9.65	8.66	5.15	8.55
\$500,000 under \$1,000,000	2.43	2.61	1.71	1.89	2.51	8.32	4.99	7.27	9.15	7.82	6.08	10.65
\$1,000,000 under \$1,500,000	2.73	2.93	2.35	2.48	2.57	9.24	6.99	13.93	9.07	8.71	6.83	12.69
\$1,500,000 under \$2,000,000	2.18	2.37	3.56	3.79	1.98	7.46	6.15	18.43	7.98	8.53	5.78	12.39
\$2,000,000 under \$5,000,000	1.30	1.41	1.92	1.95	1.07	3.81	3.33	7.24	4.29	3.31	3.40	6.51
\$5,000,000 under \$10,000,000	1.18	1.24	0.26	0.29	0.91	2.88	2.99	3.01	3.33	0.78	3.16	5.94
\$10,000,000 or more	0.08	0.07	--	--	0.04	--	--	--	--	--	--	--
Taxable returns, total	0.67	0.80	1.33	1.14	1.22	2.31	5.36	5.21	5.24	2.03	2.16	2.95
No adjusted gross income	83.39	80.25	**	**	25.04	40.53	58.16	18.26	17.40	2.19	64.89	1.44
\$1 under \$5,000	72.44	73.41	**79.91	**76.29	10.16	11.97	--	--	71.90	59.82	99.92	99.92
\$5,000 under \$10,000	42.06	52.56	23.61	24.28	10.04	15.42	82.45	66.20	57.33	80.81	45.61	60.81
\$10,000 under \$15,000	20.76	26.89	12.06	12.14	7.93	12.26	45.57	48.16	25.78	29.43	16.69	21.10
\$15,000 under \$20,000	5.90	13.06	10.55	10.97	7.31	12.03	35.02	50.92	34.04	55.48	12.78	18.32
\$20,000 under \$25,000	3.14	4.32	10.28	9.94	7.15	13.32	31.07	34.69	24.99	28.72	12.37	14.78
\$25,000 under \$30,000	2.85	3.37	10.03	9.87	7.01	13.24	34.00	40.23	25.62	36.24	12.44	20.21
\$30,000 under \$40,000	2.07	2.33	6.77	6.70	4.69	8.75	25.34	29.75	19.21	27.69	7.54	10.79
\$40,000 under \$50,000	2.20	2.39	9.01	9.35	4.74	10.29	30.30	24.09	21.39	27.18	7.60	9.99
\$50,000 under \$75,000	1.49	1.64	5.31	4.38	2.95	7.67	15.53	22.51	13.92	21.05	4.57	7.34
\$75,000 under \$100,000	1.99	2.19	3.87	3.64	3.49	9.22	16.48	25.64	16.76	22.24	5.70	9.19
\$100,000 under \$200,000	1.78	1.95	1.86	1.84	2.65	6.54	10.41	14.42	11.68	12.49	4.58	7.73
\$200,000 under \$500,000	2.05	2.23	2.63	2.46	2.47	7.02	6.26	9.37	9.86	8.98	5.21	9.00
\$500,000 under \$1,000,000	2.44	2.61	1.82	1.81	2.52	8.36	5.07	7.45	9.34	8.12	6.17	11.47
\$1,000,000 or more	1.24	1.31	1.02	1.11	1.04	2.30	3.05	4.75	3.71	1.55	3.39	3.41
Nontaxable returns, total	3.22	4.64	1.06	1.36	2.41	4.74	6.83	7.40	2.37	1.44	4.46	5.69

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Total		IRA Payments		Jury duty pay deduction		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction	
	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
All returns, total	0.36	0.65	1.51	1.69	12.56	34.08	1.00	1.41	1.62	1.72	1.45	1.70
No adjusted gross income	3.20	6.07	15.23	18.26	61.49	80.30	8.76	12.02	25.19	26.50	7.59	8.27
\$1 under \$5,000	2.09	4.45	14.41	16.21	--	--	7.94	11.24	40.85	41.05	6.19	6.84
\$5,000 under \$10,000	1.73	3.41	13.62	17.45	70.68	98.31	6.01	9.00	18.86	20.02	5.73	6.41
\$10,000 under \$15,000	1.73	3.10	9.58	11.35	--	--	5.15	7.48	13.65	14.31	7.81	9.20
\$15,000 under \$20,000	2.00	3.51	7.95	9.39	97.09	85.30	4.85	6.88	12.17	12.32	7.73	9.06
\$20,000 under \$25,000	2.14	3.60	6.80	8.47	70.57	63.09	4.09	5.75	12.57	12.91	9.02	10.81
\$25,000 under \$30,000	2.16	3.59	6.81	8.16	50.67	83.76	3.96	5.55	9.88	10.16	8.83	10.33
\$30,000 under \$40,000	1.60	2.90	4.79	5.75	49.03	81.60	2.84	3.87	5.55	5.66	7.16	8.58
\$40,000 under \$50,000	1.63	2.82	4.55	5.39	30.49	85.92	2.96	4.04	5.72	5.93	5.91	7.01
\$50,000 under \$75,000	1.13	2.10	3.38	4.01	23.46	42.44	2.16	3.05	3.54	3.74	3.69	4.42
\$75,000 under \$100,000	1.38	2.52	4.40	4.94	35.40	74.30	2.69	3.58	3.62	3.89	4.39	5.26
\$100,000 under \$200,000	1.10	1.74	3.50	3.64	27.32	36.14	3.16	4.52	3.18	3.42	2.49	2.89
\$200,000 under \$500,000	1.22	1.84	4.38	4.59	--	--	--	--	** 4.95	** 5.15	--	--
\$500,000 under \$1,000,000	1.39	2.13	5.51	5.85	--	--	--	--	**	**	--	--
\$1,000,000 under \$1,500,000	1.59	2.50	6.12	6.35	--	--	--	--	**	**	--	--
\$1,500,000 under \$2,000,000	1.25	2.50	5.36	5.68	--	--	--	--	**	**	--	--
\$2,000,000 under \$5,000,000	1.61	2.43	3.30	3.46	42.92	82.06	--	--	**	**	--	--
\$5,000,000 under \$10,000,000	0.69	1.07	3.45	3.71	--	--	--	--	**	**	--	--
\$10,000,000 or more	0.03	0.07	--	--	--	--	--	--	**	**	--	--
Taxable returns, total	0.47	0.74	1.64	1.80	13.25	27.45	1.11	1.56	1.70	1.80	1.72	2.04
No adjusted gross income	20.53	17.94	58.15	65.85	**	**	90.81	36.90	82.03	82.03	96.21	96.15
\$1 under \$5,000	16.35	43.24	57.68	72.70	--	--	99.64	99.64	--	--	--	--
\$5,000 under \$10,000	6.26	15.19	41.54	46.43	--	--	18.86	26.15	72.30	72.30	29.25	30.98
\$10,000 under \$15,000	3.34	5.81	20.80	25.64	--	--	6.94	9.97	21.42	22.47	16.58	20.25
\$15,000 under \$20,000	3.15	5.35	10.83	12.11	** 99.85	** 88.80	6.30	8.87	15.30	15.49	16.04	19.83
\$20,000 under \$25,000	2.90	4.92	8.98	10.63	--	--	4.93	6.88	15.96	16.23	19.57	24.14
\$25,000 under \$30,000	2.80	4.72	8.66	9.98	58.72	84.30	4.59	6.36	11.60	11.96	17.32	21.08
\$30,000 under \$40,000	1.86	3.50	5.20	6.23	57.71	60.19	3.16	4.26	6.10	6.23	9.51	11.35
\$40,000 under \$50,000	1.80	3.12	4.83	5.72	30.49	85.92	3.16	4.29	6.21	6.41	6.47	7.78
\$50,000 under \$75,000	1.19	2.22	3.46	4.10	23.46	42.44	2.25	3.18	3.65	3.85	3.83	4.61
\$75,000 under \$100,000	1.39	2.56	4.42	4.96	35.40	74.30	2.70	3.60	3.64	3.92	4.43	5.32
\$100,000 under \$200,000	1.10	1.75	3.50	3.65	27.33	36.18	3.16	4.52	3.18	3.43	2.49	2.89
\$200,000 under \$500,000	1.22	1.84	4.39	4.59	--	--	--	--	** 4.95	** 5.15	--	--
\$500,000 under \$1,000,000	1.39	2.13	5.52	5.86	--	--	--	--	**	**	--	--
\$1,000,000 or more	0.79	1.07	3.18	3.28	42.92	82.06	--	--	**	**	--	--
Nontaxable returns, total	0.72	1.54	3.99	4.90	39.44	81.44	2.37	3.38	5.69	5.94	2.69	3.05

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income		Statutory adjustments--continued											
		Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total		2.81	1.10	4.16	4.39	0.39	0.71	2.78	4.17	1.73	1.63	2.63	8.02
No adjusted gross income		65.57	41.23	29.00	31.27	3.95	4.77	19.08	36.48	21.14	29.01	16.07	32.76
\$1 under \$5,000		50.85	57.53	86.55	87.54	2.29	3.06	20.58	28.43	41.50	49.88	15.95	51.46
\$5,000 under \$10,000		45.10	48.46	44.47	46.71	1.87	2.23	19.56	24.74	29.45	35.22	12.01	29.46
\$10,000 under \$15,000		47.90	44.38	38.88	49.27	1.90	2.23	14.11	19.39	28.13	35.17	9.78	28.22
\$15,000 under \$20,000		33.72	34.30	40.91	42.34	2.37	2.93	11.95	16.99	22.21	27.70	10.48	22.77
\$20,000 under \$25,000		39.72	41.68	35.51	41.53	2.77	3.52	11.07	16.55	22.31	26.17	11.81	22.68
\$25,000 under \$30,000		28.88	32.84	22.77	34.58	2.92	3.85	10.62	15.06	24.16	25.24	11.98	35.95
\$30,000 under \$40,000		17.16	19.40	18.72	24.28	2.22	3.16	8.81	12.81	12.86	19.09	7.84	28.38
\$40,000 under \$50,000		17.90	22.91	16.42	20.13	2.36	3.57	9.46	12.45	12.07	13.75	9.58	17.71
\$50,000 under \$75,000		11.05	13.22	11.47	13.58	1.67	2.57	6.78	9.35	7.58	9.69	6.92	25.87
\$75,000 under \$100,000		11.51	12.84	11.66	12.98	2.05	3.07	8.06	10.95	6.61	8.14	7.87	15.71
\$100,000 under \$200,000		6.69	7.49	8.41	9.16	1.52	2.02	6.69	10.44	3.09	3.75	6.85	18.63
\$200,000 under \$500,000		4.75	5.43	6.52	6.99	1.45	1.92	8.48	12.93	2.42	2.68	7.90	14.76
\$500,000 under \$1,000,000		3.90	4.45	7.22	8.22	1.66	2.28	12.95	15.49	2.65	3.02	10.05	17.27
\$1,000,000 under \$1,500,000		3.66	4.34	9.19	9.59	1.94	2.80	17.99	23.38	3.22	3.70	11.18	18.47
\$1,500,000 under \$2,000,000		2.75	3.49	7.66	8.40	1.54	2.60	16.62	26.63	2.80	3.99	8.93	19.23
\$2,000,000 under \$5,000,000		1.44	1.77	5.33	5.73	2.28	10.28	10.14	11.30	1.79	2.56	5.67	18.14
\$5,000,000 under \$10,000,000		1.22	1.46	5.84	6.18	0.84	1.60	12.72	14.87	1.78	2.45	5.32	6.46
\$10,000,000 or more		--	--	--	--	0.05	0.35	--	--	0.15	0.16	--	--
Taxable returns, total		2.86	1.11	4.40	4.56	0.62	0.88	3.05	4.55	1.76	1.64	2.99	9.14
No adjusted gross income		--	--	--	--	24.21	17.30	--	--	46.53	57.31	45.24	44.61
\$1 under \$5,000		70.60	77.30	--	--	18.02	19.32	--	--	--	--	70.67	92.99
\$5,000 under \$10,000		88.07	86.26	--	--	6.96	9.29	41.36	49.11	90.75	70.79	30.30	47.48
\$10,000 under \$15,000		99.93	99.93	** 70.54	** 69.46	4.09	4.92	16.84	22.03	50.04	54.29	14.73	35.81
\$15,000 under \$20,000		66.48	59.52	63.37	64.88	4.10	5.18	15.66	21.82	29.14	34.56	14.67	29.06
\$20,000 under \$25,000		57.42	55.89	45.78	56.79	4.06	5.29	12.57	19.01	31.84	38.39	14.25	28.13
\$25,000 under \$30,000		40.18	52.63	28.18	37.46	4.20	5.77	12.77	18.43	28.24	30.58	13.96	41.67
\$30,000 under \$40,000		20.72	23.47	23.41	27.64	2.79	4.14	9.82	14.93	14.24	21.64	8.43	29.92
\$40,000 under \$50,000		22.65	30.50	17.98	22.44	2.71	4.16	10.65	14.09	12.92	14.93	10.32	18.76
\$50,000 under \$75,000		11.61	13.88	12.25	14.45	1.79	2.77	6.93	9.60	7.83	10.08	7.09	27.70
\$75,000 under \$100,000		11.78	13.22	11.85	13.24	2.08	3.12	8.09	11.02	6.62	8.17	7.92	15.87
\$100,000 under \$200,000		6.72	7.53	8.46	9.23	1.53	2.03	6.71	10.50	3.10	3.76	6.86	18.67
\$200,000 under \$500,000		4.76	5.44	6.53	7.00	1.45	1.92	8.49	12.97	2.43	2.68	7.92	14.81
\$500,000 under \$1,000,000		3.90	4.45	7.22	8.22	1.66	2.28	12.98	15.53	2.65	3.02	10.07	17.32
\$1,000,000 or more		1.34	0.80	4.87	5.07	1.03	3.50	10.54	12.27	1.59	1.90	5.01	8.72
Nontaxable returns, total		12.62	13.98	12.65	15.34	0.76	1.28	6.79	10.44	9.83	12.35	5.53	16.76

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments--continued												Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Other adjustments [1]		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)		
All returns, total	3.41	3.26	1.10	1.21	17.40	17.26	8.63	13.85	7.48	11.15	0.15	0.21		
No adjusted gross income	16.22	19.17	5.99	6.55	79.78	80.86	80.26	86.59	43.74	53.25	--	--		
\$1 under \$5,000	28.54	33.83	7.26	9.35	--	--	58.82	84.57	49.53	59.50	0.82	0.94		
\$5,000 under \$10,000	30.38	32.82	6.83	8.46	--	--	45.24	58.62	66.28	91.66	0.84	0.87		
\$10,000 under \$15,000	26.80	27.19	6.15	7.59	75.33	82.03	35.65	65.71	33.82	45.88	0.86	0.90		
\$15,000 under \$20,000	19.81	25.38	5.80	7.21	99.92	99.92	32.34	56.20	35.56	68.54	0.92	0.96		
\$20,000 under \$25,000	23.61	30.25	5.94	7.53	72.51	88.01	64.90	69.91	30.39	48.13	1.00	1.04		
\$25,000 under \$30,000	21.11	24.31	6.23	7.65	--	--	30.48	54.95	36.14	50.36	1.12	1.16		
\$30,000 under \$40,000	16.01	24.57	4.98	5.56	60.22	68.00	30.32	44.94	30.86	54.20	0.92	0.96		
\$40,000 under \$50,000	12.20	14.99	4.82	6.21	58.68	63.82	34.17	48.69	23.15	39.82	1.10	1.16		
\$50,000 under \$75,000	8.57	11.15	3.46	4.18	** 25.49	** 27.12	20.03	28.23	18.53	32.22	0.94	0.97		
\$75,000 under \$100,000	10.39	13.99	4.06	4.91	**	**	24.94	33.12	25.06	38.78	1.70	1.73		
\$100,000 under \$200,000	7.16	8.08	2.49	2.84	**	**	18.74	25.08	16.50	24.72	2.26	2.31		
\$200,000 under \$500,000	6.07	6.89	2.11	2.43	** 20.37	** 19.19	32.60	46.88	** 14.40	** 20.54	3.87	3.99		
\$500,000 under \$1,000,000	6.10	7.26	2.19	2.54	**	**	93.78	93.78	**	**	4.28	4.33		
\$1,000,000 under \$1,500,000	6.70	8.72	2.47	2.80	**	**	71.96	63.05	25.55	40.91	5.41	5.57		
\$1,500,000 under \$2,000,000	5.81	8.13	2.03	2.40	**	**	--	--	21.56	48.83	4.69	4.80		
\$2,000,000 under \$5,000,000	3.24	4.45	1.22	1.40	**	**	58.87	72.25	14.07	26.99	3.32	3.40		
\$5,000,000 under \$10,000,000	2.97	3.78	1.18	1.35	**	**	--	--	9.36	0.33	3.89	3.99		
\$10,000,000 or more	--	--	0.07	0.08	**	**	--	--	--	--	--	--		
Taxable returns, total	3.62	3.40	1.25	1.34	19.06	18.40	9.46	15.56	8.36	11.63	0.32	0.35		
No adjusted gross income	35.25	40.79	18.79	19.49	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	99.64	99.64	--	--	--	--	--	--	3.16	3.92		
\$5,000 under \$10,000	99.92	99.92	24.72	29.33	--	--	99.95	99.95	70.68	99.43	1.63	1.66		
\$10,000 under \$15,000	55.53	48.24	11.06	13.62	--	--	41.22	86.14	57.66	73.56	1.25	1.26		
\$15,000 under \$20,000	23.36	27.39	8.97	11.34	--	--	41.19	77.71	44.70	56.01	1.29	1.33		
\$20,000 under \$25,000	26.21	32.85	7.75	9.39	72.51	88.01	99.95	99.95	49.81	72.39	1.32	1.37		
\$25,000 under \$30,000	22.65	25.70	8.54	10.89	--	--	38.11	62.00	45.87	68.05	1.38	1.44		
\$30,000 under \$40,000	16.55	27.08	5.56	6.80	99.92	99.92	33.56	54.19	36.21	55.88	1.04	1.08		
\$40,000 under \$50,000	13.66	17.10	5.43	7.07	58.68	63.82	36.17	55.45	26.11	45.96	1.17	1.23		
\$50,000 under \$75,000	8.69	11.43	3.72	4.53	** 26.33	** 27.91	20.21	28.81	19.07	32.43	0.95	0.99		
\$75,000 under \$100,000	10.47	14.36	4.15	5.03	**	**	24.34	33.12	25.08	38.86	1.70	1.73		
\$100,000 under \$200,000	7.17	8.11	2.50	2.86	**	**	18.74	25.08	16.51	24.72	2.26	2.31		
\$200,000 under \$500,000	6.08	6.91	2.11	2.44	** 20.40	** 19.21	32.60	46.88	** 14.42	** 20.56	3.90	4.02		
\$500,000 under \$1,000,000	6.11	7.27	2.19	2.54	**	**	93.78	93.78	**	**	4.31	4.36		
\$1,000,000 or more	2.96	3.30	1.14	1.28	**	**	45.73	55.30	12.45	17.42	3.12	3.24		
Nontaxable returns, total	10.09	11.27	2.45	3.02	42.51	46.59	20.99	30.31	16.73	32.47	0.37	0.41		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	0.80	0.84	0.26	0.27	0.15	0.16	0.12	0.12	0.67	0.77	0.12	0.16
No adjusted gross income	--	--	--	--	1.82	1.82	--	--	15.86	26.27	14.74	26.24
\$1 under \$5,000	3.09	3.18	4.58	5.68	1.34	1.34	3.11	4.15	72.83	45.77	3.11	4.97
\$5,000 under \$10,000	2.57	2.64	3.63	4.53	1.09	1.09	1.49	1.98	58.33	50.39	1.49	2.15
\$10,000 under \$15,000	2.34	2.42	2.75	3.54	1.00	1.00	1.13	1.28	78.21	63.06	1.13	1.32
\$15,000 under \$20,000	2.48	2.57	2.50	2.98	1.02	1.02	1.03	1.16	50.88	41.24	1.03	1.20
\$20,000 under \$25,000	2.95	3.08	2.31	2.67	1.08	1.08	0.97	1.10	48.14	52.10	0.97	1.14
\$25,000 under \$30,000	3.33	3.49	2.14	2.62	1.16	1.16	1.01	1.11	61.49	77.39	1.01	1.16
\$30,000 under \$40,000	2.71	2.84	1.37	1.56	0.90	0.90	0.76	0.82	38.78	57.52	0.76	0.85
\$40,000 under \$50,000	3.12	3.27	1.31	1.49	0.96	0.96	0.78	0.83	26.77	37.56	0.78	0.87
\$50,000 under \$75,000	2.38	2.52	0.78	0.90	0.64	0.64	0.50	0.54	8.25	11.81	0.50	0.58
\$75,000 under \$100,000	3.52	3.69	0.88	1.02	0.84	0.84	0.71	0.73	6.83	10.96	0.71	0.77
\$100,000 under \$200,000	3.91	4.08	0.65	0.75	0.69	0.69	0.58	0.58	1.85	3.18	0.58	0.59
\$200,000 under \$500,000	6.47	6.76	0.72	0.86	0.80	0.97	0.69	0.65	0.79	1.15	0.69	0.65
\$500,000 under \$1,000,000	8.04	8.43	0.99	1.19	1.10	1.12	0.95	0.85	**1.19	**1.01	0.94	0.87
\$1,000,000 under \$1,500,000	10.36	10.62	1.19	1.57	1.34	1.36	1.16	1.12	**	**	1.15	1.15
\$1,500,000 under \$2,000,000	8.09	8.35	0.89	1.39	1.00	1.02	0.86	0.88	**	**	0.86	0.91
\$2,000,000 under \$5,000,000	6.54	6.71	1.02	0.76	0.66	0.60	0.99	1.23	**	**	0.99	1.51
\$5,000,000 under \$10,000,000	7.50	7.40	0.54	0.62	0.62	0.63	0.54	0.45	**	**	0.54	0.48
\$10,000,000 or more	--	--	0.02	0.01	0.03	0.03	0.02	0.01	**	**	0.02	0.02
Taxable returns, total	0.98	1.02	0.29	0.27	0.20	0.20	0.15	0.13	0.67	0.77	0.15	0.17
No adjusted gross income	--	--	--	--	20.05	20.08	--	--	16.89	26.39	16.87	26.39
\$1 under \$5,000	50.56	50.58	34.72	36.85	52.77	52.78	3.15	4.17	66.54	51.27	3.15	4.99
\$5,000 under \$10,000	12.64	12.71	17.45	21.57	3.65	3.65	1.62	2.09	58.58	50.86	1.62	2.27
\$10,000 under \$15,000	3.15	3.18	5.51	5.71	1.35	1.35	1.22	1.36	78.59	63.14	1.22	1.40
\$15,000 under \$20,000	3.22	3.31	4.02	4.18	1.32	1.32	1.23	1.31	53.86	42.65	1.23	1.35
\$20,000 under \$25,000	3.07	3.21	3.21	3.37	1.31	1.31	1.21	1.31	49.14	52.10	1.21	1.34
\$25,000 under \$30,000	3.41	3.57	2.77	2.94	1.32	1.32	1.23	1.29	61.49	77.39	1.23	1.33
\$30,000 under \$40,000	2.74	2.88	1.61	1.74	0.95	0.95	0.85	0.90	42.37	58.52	0.85	0.92
\$40,000 under \$50,000	3.13	3.28	1.46	1.59	0.99	0.99	0.85	0.88	26.80	38.29	0.85	0.92
\$50,000 under \$75,000	2.38	2.52	0.82	0.92	0.65	0.65	0.53	0.55	8.46	12.03	0.53	0.59
\$75,000 under \$100,000	3.52	3.69	0.89	1.00	0.85	0.85	0.72	0.73	6.88	10.98	0.72	0.77
\$100,000 under \$200,000	3.91	4.08	0.65	0.74	0.69	0.69	0.58	0.58	1.85	3.19	0.58	0.59
\$200,000 under \$500,000	6.48	6.77	0.72	0.87	0.80	0.97	0.69	0.65	0.79	1.15	0.69	0.65
\$500,000 under \$1,000,000	8.06	8.45	0.99	1.21	1.11	1.12	0.95	0.86	**1.19	**1.01	0.95	0.87
\$1,000,000 or more	5.92	6.02	0.56	0.31	0.59	0.60	0.54	0.54	**	**	0.54	0.43
Nontaxable returns, total	1.52	1.59	1.05	1.29	0.44	0.44	0.74	0.97	23.04	30.60	0.74	0.99

[1] Other adjustments does not include the foreign housing adjustment.
** Data combined to avoid disclosure of information for specific taxpayers.

Table 1.5--All Returns: Sources of Income, Adjustments, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	138,394,754	8,030,842,945	5,469,370,119	62,401,235	222,707,445	6,038,822	72,970,971	31,619,775	199,359,146	26,584,184	137,195,800		
Under 18	3,171,465	15,253,801	8,788,541	953,703	685,829	80,803	194,612	834,444	1,199,812	762,813	805,241		
18 under 35	45,860,531	1,334,051,951	1,236,621,018	10,522,931	7,702,758	368,491	1,390,599	4,035,309	6,488,450	3,400,292	4,191,051		
35 under 45	26,539,754	1,774,983,198	1,466,915,489	10,526,993	22,562,516	547,324	3,839,392	4,591,879	16,624,147	3,805,913	10,925,323		
45 under 55	25,642,275	2,107,230,338	1,591,954,851	13,407,351	38,973,252	1,033,099	11,403,589	6,454,841	35,420,043	5,327,216	23,824,799		
55 under 65	18,418,709	1,594,904,150	956,825,802	11,884,692	50,474,419	1,267,599	16,194,238	6,364,852	45,425,479	5,332,329	30,756,343		
65 and over	18,762,020	1,204,419,506	208,284,418	15,105,567	102,308,672	2,741,505	39,948,541	9,338,450	94,201,216	7,955,621	66,893,043		
Age [1]	State income tax refunds		Alimony received		Business or profession		Net loss		Capital gain distributions		Sales of capital assets		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	22,964,214	24,206,006	441,514	8,120,381	16,209,687	330,265,386	5,445,722	48,738,126	4,599,135	8,415,731	13,427,079	789,797,297	
Under 18	12,418	11,932	--	--	63,518	164,667	6,898	21,288	229,686	438,973	357,815	3,193,825	
18 under 35	3,445,383	2,569,969	13,279	147,696	3,853,978	40,628,292	1,054,217	7,212,704	878,271	726,378	1,624,871	30,562,365	
35 under 45	6,056,938	6,061,798	86,371	1,291,096	3,982,116	76,156,860	1,319,077	12,064,985	755,199	823,151	1,900,299	107,679,518	
45 under 55	6,791,883	7,294,287	155,601	3,036,235	3,966,895	105,095,934	1,392,799	12,948,828	934,560	1,716,056	2,614,145	187,156,571	
55 under 65	4,562,954	5,232,013	127,683	2,563,224	2,805,777	77,241,193	1,044,358	10,177,709	765,009	1,803,225	2,733,150	209,991,497	
65 and over	2,094,638	3,036,007	58,580	1,082,130	1,537,404	30,978,441	629,372	6,312,613	1,036,409	3,103,948	4,196,799	251,213,521	
Age [1]	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	8,641,990	18,751,674	5,337,951	52,308,971	5,188,636	129,803,389	1,931,034	105,089,820	5,319,838	33,524,258	3,623,253	27,126,470	
Under 18	212,151	414,101	139,827	228,466	129,761	383,292	64,611	325,793	135,070	129,616	71,711	59,098	
18 under 35	1,067,122	1,866,385	750,984	4,122,030	574,255	5,304,357	159,623	3,245,551	730,024	2,034,369	434,281	2,032,156	
35 under 45	1,331,783	2,737,658	850,057	11,090,625	848,514	19,536,022	302,861	15,347,722	850,505	5,952,514	601,912	4,423,527	
45 under 55	1,860,506	4,061,164	1,101,298	14,110,401	1,159,298	33,417,242	454,726	27,395,007	1,101,841	9,281,145	791,427	6,806,897	
55 under 65	1,799,452	4,115,738	1,080,285	11,259,539	1,098,650	35,204,402	434,331	29,920,511	1,099,313	8,184,163	759,791	6,142,336	
65 and over	2,370,975	5,556,628	1,415,500	11,497,909	1,378,157	35,958,074	515,882	28,855,236	1,403,085	7,942,450	964,130	7,662,456	

Sales of capital assets reported on Form 1040, Schedule D

Footnotes at end of table.

Table 1.5--All Returns: Sources of Income, Adjustments, and Tax Items, by Age--Continued

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

Age [1]	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	146,529	4,688,907	178,867	1,365,522	731,903	21,706,855	353,257	3,833,841	12,670,217	763,742,508	7,257,803	208,022,674
Under 18	* 1,312	* 2,047	2,761	3,289	19,004	118,886	9,165	17,195	353,572	3,041,865	189,488	1,105,254
18 under 35	7,568	1,193,955	11,893	41,761	68,668	1,143,462	35,270	234,646	1,404,290	27,383,049	844,798	8,953,674
35 under 45	22,886	1,184,855	27,621	278,389	102,021	5,135,535	41,580	668,709	1,677,876	100,049,460	1,016,867	23,932,417
45 under 55	33,092	1,076,902	44,206	411,845	157,242	5,945,038	75,144	997,216	2,451,155	179,105,711	1,506,338	46,676,505
55 under 65	40,364	594,775	46,170	383,331	154,596	4,642,042	81,505	919,666	2,638,935	206,171,190	1,551,368	55,896,307
65 and over	41,307	636,373	46,216	246,907	230,372	4,721,891	110,593	996,410	4,144,389	247,991,233	2,148,963	71,458,517
Age [1]	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	9,191,345	339,029,650	4,660,800	50,994,393	5,464,418	201,030,762	2,360,983	233,813,815	141,298	1,527,883	1,514,318	189,676,169
Under 18	254,767	1,262,869	102,363	255,042	156,555	1,091,309	14,322	476,549	2,656	4,861	41,511	1,078,953
18 under 35	990,292	11,850,915	555,129	3,172,133	498,708	6,826,548	128,624	7,852,350	10,423	52,207	129,158	7,044,229
35 under 45	1,167,858	41,928,410	650,486	6,273,575	690,231	22,024,879	313,457	29,699,124	20,845	330,822	194,985	29,408,325
45 under 55	1,766,689	74,057,399	900,061	9,627,667	1,123,747	45,784,071	469,529	53,431,487	37,695	507,873	307,255	52,159,269
55 under 65	1,944,313	91,256,157	974,793	13,394,275	1,213,337	54,838,640	577,813	66,111,732	39,699	412,554	350,483	49,577,129
65 and over	3,067,427	118,673,901	1,477,968	18,271,701	1,781,840	70,465,316	857,239	76,242,572	29,980	219,565	490,925	50,408,263
Age [1]	Sales of capital assets reported on Form 1040, Schedule D--cont.											
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Sale of property other than capital assets		Taxable IRA distributions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total	407,026	4,260,226	9,911,970	51,000,528	894,821	14,020,711	883,982	9,819,064	9,965,065	124,705,552	9,408	49,873
Under 18	5,188	11,815	301,312	481,267	3,420	2,143	5,288	1,311	9,408	49,873		
18 under 35	39,175	257,393	1,022,311	1,990,162	75,903	944,006	86,082	506,362	385,783	1,964,099		
35 under 45	46,115	462,156	1,107,154	4,169,954	159,922	2,701,367	182,427	2,074,598	614,897	6,317,595		
45 under 55	95,129	1,170,764	1,805,985	9,870,959	227,355	3,506,737	229,318	2,704,397	861,892	10,653,135		
55 under 65	91,979	1,165,438	2,122,245	13,134,981	205,127	3,870,577	200,031	2,582,910	1,521,290	27,882,310		
65 and over	129,440	1,192,660	3,552,963	21,353,205	223,095	2,995,880	180,836	1,949,487	6,571,795	77,836,541		

Footnotes at end of table.

Table 1.5--All Returns: Sources of Income, Adjustments, and Tax Items, by Age--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Table with columns: Age [1], Pensions and annuities, Rent, Royalty. Sub-columns include Total, Taxable, Net income, Net loss, and Amount. Rows show age groups (Under 18, 18-35, 35-45, 45-55, 55-65, 65+), total returns, and estate/trust returns.

Footnotes at end of table.

Table 1.5--All Returns: Sources of Income, Adjustments, and Tax Items, by Age--Continued

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

Age [1]	Social security benefits				Foreign earned income exclusion				Other income				Net operating loss		Gambling earnings	
	Taxable		Non-taxable		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)				
All returns, total	13,749,185	144,403,839	329,264	18,154,653	5,830,163	37,473,251	346,790	7,534,789	916,899	80,795,920	1,871,292	27,902,023				
Under 18	9,175	58,351	* 159	* 7,544	64,882	282,125	* 51	* 20,090	6,919	59,253	* 650	* 15,661				
18 under 35	43,764	210,598	77,017	3,395,068	1,112,351	5,067,112	101,537	1,830,560	80,110	2,996,078	172,998	1,824,230				
35 under 45	165,055	1,212,396	97,776	5,786,392	1,062,356	7,175,894	90,256	2,117,661	125,728	9,845,385	283,315	3,980,272				
45 under 55	492,137	4,071,236	84,788	5,146,105	1,288,811	8,870,212	71,504	1,728,970	179,995	19,502,934	457,217	7,405,855				
55 under 65	2,200,945	18,772,512	56,761	3,262,722	1,155,128	8,634,108	47,727	1,235,836	204,159	23,220,304	539,532	8,451,911				
65 and over	10,838,108	120,078,746	12,762	556,822	1,166,634	7,443,800	35,715	601,654	319,988	25,169,966	417,580	6,224,094				
Statutory adjustments																
Age [1]	Total		IRA Payments		Jury duty pay deduction		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)				
All returns, total	33,980,524	113,845,357	3,230,531	12,533,506	57,259	51,814	8,540,900	6,156,865	3,166,931	805,568	4,015,828	9,620,615				
Under 18	81,550	51,234	8,355	21,065	--	--	--	--	--	--	* 48	* 192				
18 under 35	10,271,832	14,578,029	435,673	967,205	10,275	2,367	4,818,643	3,395,199	856,595	218,476	1,380,080	3,369,781				
35 under 45	7,354,471	22,160,000	527,166	1,668,643	9,944	1,644	1,665,868	1,290,466	753,323	191,806	733,230	1,509,190				
45 under 55	8,033,961	35,951,312	932,888	3,532,270	19,870	34,380	1,334,144	941,492	804,258	203,533	1,351,332	3,402,438				
55 under 65	5,524,325	29,984,260	960,674	4,537,805	15,825	13,387	646,748	464,843	635,382	163,622	489,653	1,222,011				
65 and over	2,714,385	11,120,523	365,774	1,806,517	1,345	35	75,496	64,864	117,372	28,131	61,484	117,003				
Statutory adjustments--continued																
Age [1]	Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)				
All returns, total	421,128	3,303,121	358,968	868,560	17,074,708	23,925,376	1,082,576	3,159,251	1,228,299	22,011,551	1,164,171	429,850				
Under 18	4,828	10,276	--	--	66,703	14,150	* 685	* 1,986	* 8	* 213	* 3,299	* 115				
18 under 35	41,206	142,608	57,293	76,913	3,860,572	3,055,579	483,170	1,031,482	62,699	735,764	150,478	25,559				
35 under 45	90,732	567,147	97,390	216,429	4,147,473	5,853,373	278,392	888,156	241,616	4,033,671	134,084	45,028				
45 under 55	137,703	1,096,546	106,066	276,580	4,280,822	7,397,554	195,561	792,865	415,872	7,603,750	236,010	98,383				
55 under 65	88,443	895,396	87,242	276,291	3,043,610	5,438,861	105,173	355,937	368,447	7,342,760	230,529	72,763				
65 and over	58,215	591,148	10,976	22,346	1,675,527	2,165,859	19,594	88,826	139,656	2,295,393	409,771	188,003				

Footnotes at end of table.

Table 1.5--All Returns: Sources of Income, Adjustments, and Tax Items, by Age--Continued

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

Age [1]	Statutory adjustments--continued												Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Other adjustments [2]		Basic standard deduction		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	585,286	9,115,764	3,804,190	20,302,533	18,668	35,106	120,468	368,258	137,296	1,073,988	86,563,732	86,563,732	590,487,763	
Under 18	--	--	* 1,668	* 445	--	--	* 1,007	* 2,792	--	--	2,976,687	2,976,687	8,153,927	
18 under 35	16,514	120,609	396,974	1,158,899	1,667	3,175	42,729	131,082	31,329	133,410	37,772,907	37,772,907	230,943,488	
35 under 45	102,415	1,316,256	786,662	4,097,515	2,705	5,819	34,002	105,437	25,704	338,189	14,252,044	14,252,044	107,007,259	
45 under 55	185,887	3,342,563	1,131,284	6,794,983	6,838	14,067	32,360	93,422	34,256	299,592	12,047,657	12,047,657	91,059,998	
55 under 65	166,967	3,015,838	930,370	5,946,802	7,430	12,007	9,240	33,873	30,436	177,811	8,513,038	8,513,038	67,178,303	
65 and over	113,503	1,320,497	557,232	2,303,879	28	39	1,130	1,650	15,571	124,986	11,019,399	11,019,399	86,144,789	
All returns, total	11,261,327	16,976,422	49,123,555	1,229,237,288	275,256,944	891,911,609	106,667,402	5,579,145,443	3,986,540	21,564,566	106,688,255	106,688,255	1,082,855,370	
Under 18	--	--	41,981	572,514	201,063	651,961	1,211,857	7,217,762	13,805	17,052	1,209,647	1,209,647	1,211,428	
18 under 35	20,120	22,921	7,640,198	143,883,827	75,306,556	247,493,852	32,748,098	777,150,920	249,261	959,910	32,744,688	32,744,688	123,619,784	
35 under 45	26,872	29,913	11,934,090	295,652,384	73,623,168	238,361,950	21,558,862	1,184,578,085	1,022,154	4,214,007	21,569,532	21,569,532	232,199,023	
45 under 55	55,086	59,883	13,217,023	340,806,837	62,029,137	198,795,825	21,839,484	1,528,206,529	1,305,296	6,284,999	21,845,220	21,845,220	315,332,249	
55 under 65	277,989	294,416	9,504,981	252,919,890	34,662,769	111,227,094	15,827,975	1,206,794,825	810,704	5,123,541	15,833,785	15,833,785	246,099,857	
65 and over	10,881,261	16,569,289	6,765,281	195,401,837	29,434,252	95,380,928	13,481,125	875,197,321	565,320	4,965,077	13,485,382	13,485,382	164,393,030	
All returns, total	11,261,327	16,976,422	49,123,555	1,229,237,288	275,256,944	891,911,609	106,667,402	5,579,145,443	3,986,540	21,564,566	106,688,255	106,688,255	1,082,855,370	
Under 18	--	--	41,981	572,514	201,063	651,961	1,211,857	7,217,762	13,805	17,052	1,209,647	1,209,647	1,211,428	
18 under 35	20,120	22,921	7,640,198	143,883,827	75,306,556	247,493,852	32,748,098	777,150,920	249,261	959,910	32,744,688	32,744,688	123,619,784	
35 under 45	26,872	29,913	11,934,090	295,652,384	73,623,168	238,361,950	21,558,862	1,184,578,085	1,022,154	4,214,007	21,569,532	21,569,532	232,199,023	
45 under 55	55,086	59,883	13,217,023	340,806,837	62,029,137	198,795,825	21,839,484	1,528,206,529	1,305,296	6,284,999	21,845,220	21,845,220	315,332,249	
55 under 65	277,989	294,416	9,504,981	252,919,890	34,662,769	111,227,094	15,827,975	1,206,794,825	810,704	5,123,541	15,833,785	15,833,785	246,099,857	
65 and over	10,881,261	16,569,289	6,765,281	195,401,837	29,434,252	95,380,928	13,481,125	875,197,321	565,320	4,965,077	13,485,382	13,485,382	164,393,030	

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Other adjustments does not include the foreign housing adjustment.

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

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

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Table with 13 main columns: Taxable pensions and annuities, Rent and royalty net income, Rent and royalty net loss, Farm rental net income less loss, Partnership and S Corporation net income less loss, Estate and trust net income less loss, etc. Rows include 'All returns, total' and 'Nontaxable returns, total'.

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Table with columns: Size of adjusted gross income, Total in taxable income, Itemized deductions limitation, Medical and dental expenses deduction, Medical and dental expenses limitation, etc. Includes rows for 'All returns, total' and 'Taxable returns, total'.

Total itemized deductions--continued

Table with columns: Size of adjusted gross income, Total, Taxes paid deduction, State and local taxes, Income tax, General sales tax, etc. Includes rows for 'All returns, total' and 'Taxable returns, total'.

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Table with multiple columns: Size of adjusted gross income, Real estate taxes, Personal property taxes, Other taxes, Total, Interest paid deduction, Home mortgage interest, Total, Contributions deduction, Other than cash contributions. Includes sub-sections for Total itemized deductions and Interest paid deduction.

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Table with multiple columns: Size of adjusted gross income, Contributions deduction, Casualty or theft loss deduction, Total after limitation, Unreimbursed employee business expense, Tax preparation fees, Total itemized deductions, Gambling loss deduction, Miscellaneous deductions other than gambling, Total unlimited miscellaneous deduction, Exemptions. Sub-sections include 'Total itemized deductions--continued', 'Total itemized deductions--continued', 'Total itemized deductions--continued', and 'Total itemized deductions--continued'. Rows list income brackets like 'All returns, total' and 'Under \$5,000'.

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	45,237,593	4,144,450,317	3,808,616	20,894,160	45,257,612	871,454,428	21,492,514	34,178,944	42,402,082	837,275,584	42,402,082	837,277,177
Under \$5,000	* 5,903	* 7,054	* 256	* 1,677	6,688	2,478	* 1,423	* 630	6,158	1,848	6,158	1,848
\$5,000 under \$10,000	42,179	89,424	* 676	* 151	43,033	9,663	22,089	2,310	26,257	7,353	26,257	7,353
\$10,000 under \$15,000	304,155	716,447	* 200	* 697	305,342	69,036	57,941	8,477	275,037	60,558	275,037	60,558
\$15,000 under \$20,000	601,293	3,157,252	* 917	* 2,336	604,982	317,768	158,279	40,875	524,163	276,892	524,163	276,892
\$20,000 under \$25,000	1,048,299	7,922,139	* 675	* 712	1,048,546	863,532	416,150	145,456	825,885	718,076	825,885	718,076
\$25,000 under \$30,000	1,474,985	16,078,166	849	11,669	1,473,167	1,879,414	538,299	313,311	1,125,404	1,566,103	1,125,404	1,566,103
\$30,000 under \$35,000	1,851,178	26,433,974	871	4,559	1,850,830	3,188,200	748,620	529,198	1,494,657	2,659,002	1,494,657	2,659,002
\$35,000 under \$40,000	2,121,000	38,215,315	2,596	7,275	2,121,003	4,734,064	900,778	745,618	1,771,891	3,988,446	1,771,891	3,988,446
\$40,000 under \$45,000	2,165,727	47,994,153	2,017	5,205	2,166,163	6,129,284	914,995	883,128	1,848,987	5,246,156	1,848,987	5,246,156
\$45,000 under \$50,000	2,208,355	56,420,341	4,496	6,569	2,209,137	7,457,703	1,010,150	1,088,900	1,921,550	6,368,803	1,921,550	6,368,803
\$50,000 under \$55,000	2,263,406	66,266,161	7,523	8,727	2,263,793	9,112,088	1,012,609	1,277,056	2,020,537	7,835,032	2,020,537	7,835,032
\$55,000 under \$60,000	2,167,760	71,339,666	11,189	14,876	2,167,779	10,060,340	949,404	1,346,477	1,992,471	8,713,863	1,992,471	8,713,863
\$60,000 under \$75,000	6,241,642	256,033,014	60,232	69,844	6,245,151	37,349,422	3,143,810	4,919,406	5,963,536	32,430,015	5,963,536	32,430,027
\$75,000 under \$100,000	8,260,318	470,883,453	122,603	171,329	8,261,449	70,902,509	4,571,177	7,696,169	8,147,439	63,206,340	8,147,439	63,206,340
\$100,000 under \$200,000	10,634,684	1,027,181,846	1,067,027	2,081,752	10,640,543	187,978,327	5,227,334	5,829,709	10,610,868	182,148,619	10,610,868	182,148,619
\$200,000 under \$500,000	2,956,964	688,306,234	2,164,122	10,739,228	2,959,252	169,512,297	1,261,957	1,558,035	2,957,262	167,954,262	2,957,262	167,954,262
\$500,000 under \$1,000,000	551,709	323,668,181	289,527	3,114,602	552,290	89,925,713	324,800	1,217,237	551,845	88,709,475	551,845	88,709,475
\$1,000,000 under \$1,500,000	142,041	151,865,480	40,938	891,670	142,148	42,546,730	92,435	690,847	142,022	41,857,882	142,022	41,857,882
\$1,500,000 under \$2,000,000	60,905	93,158,405	16,710	521,958	61,016	26,066,601	41,472	505,846	60,953	25,560,756	60,953	25,560,756
\$2,000,000 under \$5,000,000	95,094	255,247,064	24,043	1,171,060	95,242	70,962,520	67,490	1,566,113	95,144	69,396,407	95,144	69,396,445
\$5,000,000 under \$10,000,000	24,287	149,653,069	6,518	620,985	24,327	39,579,867	18,461	949,091	24,303	38,630,776	24,303	38,630,776
\$10,000,000 or more	15,710	393,813,479	4,632	1,447,288	15,728	92,903,873	12,842	2,864,953	15,712	89,938,920	15,712	89,940,720
Taxable returns, total	42,384,843	4,109,723,394	3,801,731	20,886,745	42,402,082	867,440,823	18,636,983	30,166,238	42,402,082	837,275,584	42,402,082	837,277,177
Nontaxable returns, total	2,852,751	34,726,923	6,885	5,415	2,855,530	4,013,606	2,855,530	4,013,606	--	--	--	--

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

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

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

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	0.26	0.18	0.30	0.27	0.35	0.67	1.05	1.20	0.51	0.71	0.55	0.84
Under \$5,000	4.58	5.30	7.81	12.92	5.64	12.75	21.78	34.94	7.64	11.55	8.68	14.89
\$5,000 under \$10,000	3.63	3.70	5.65	7.47	4.67	10.44	15.29	32.35	6.42	12.30	7.23	14.37
\$10,000 under \$15,000	2.75	2.76	4.03	5.22	3.52	7.16	12.46	24.91	4.87	8.41	5.28	9.61
\$15,000 under \$20,000	2.50	2.51	3.30	3.69	3.32	6.96	11.27	21.50	4.61	8.15	5.11	10.03
\$20,000 under \$25,000	2.31	2.32	2.78	3.04	2.78	6.62	10.65	26.40	4.57	8.25	5.04	9.44
\$25,000 under \$30,000	2.14	2.15	2.45	2.60	2.45	6.00	11.14	20.46	4.45	8.46	4.86	10.47
\$30,000 under \$35,000	2.02	2.02	2.22	2.33	2.26	5.60	11.16	27.73	4.38	8.32	4.84	10.47
\$35,000 under \$40,000	1.93	1.93	2.10	2.21	2.09	5.84	10.23	23.63	4.08	8.66	4.53	10.28
\$40,000 under \$45,000	1.92	1.92	2.05	2.16	2.05	6.18	10.21	25.19	4.06	8.90	4.46	9.98
\$45,000 under \$50,000	1.90	1.90	2.05	2.16	2.51	8.08	9.41	18.88	3.71	8.58	4.01	10.22
\$50,000 under \$55,000	1.88	1.88	2.01	2.13	2.43	7.69	8.76	17.28	3.63	8.22	3.94	9.57
\$55,000 under \$60,000	1.94	1.94	2.06	2.18	2.48	7.52	9.16	21.78	3.60	8.42	4.00	9.82
\$60,000 under \$75,000	1.09	1.09	1.15	1.23	1.37	4.53	4.90	10.63	2.03	5.04	2.22	6.20
\$75,000 under \$100,000	0.88	0.88	0.94	0.99	1.07	3.65	3.82	7.76	1.57	4.17	1.73	5.08
\$100,000 under \$200,000	0.65	0.63	0.70	0.73	0.73	2.43	2.12	4.28	0.98	2.62	1.06	3.21
\$200,000 under \$500,000	0.72	0.67	0.81	0.90	0.75	2.14	1.48	3.04	0.87	2.16	0.92	2.59
\$500,000 under \$1,000,000	0.99	0.88	1.14	1.35	1.00	2.14	1.48	2.69	1.07	2.52	1.11	3.01
\$1,000,000 under \$1,500,000	1.19	1.13	1.37	1.79	1.20	2.34	1.60	2.82	1.26	2.82	1.30	3.37
\$1,500,000 under \$2,000,000	0.89	0.89	1.03	1.46	0.89	2.02	1.18	2.64	0.94	2.46	0.97	3.37
\$2,000,000 under \$5,000,000	1.02	1.15	1.24	1.86	1.02	0.98	0.63	1.25	0.53	1.31	0.54	1.59
\$5,000,000 under \$10,000,000	0.54	0.45	0.61	0.87	0.54	0.64	0.61	0.60	0.55	1.08	0.57	1.32
\$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.02	0.03	0.08	0.02	0.02	0.02	0.02
Taxable returns, total	0.29	0.19	0.32	0.32	1.07	0.69	1.07	1.20	0.53	0.72	0.57	0.85
Nontaxable returns, total	1.05	1.25	1.27	1.52	1.42	3.42	4.99	8.18	2.12	4.10	2.34	5.12
Size of adjusted gross income												
	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	0.53	0.70	5.13	6.94	0.52	1.89	0.54	0.37	1.93	7.95	1.19	1.78
Under \$5,000	13.56	19.17	50.11	52.15	6.46	27.77	7.82	78.56	21.00	60.20	17.26	24.12
\$5,000 under \$10,000	10.62	21.44	37.84	40.04	5.64	15.08	6.73	34.24	20.97	62.50	10.45	13.27
\$10,000 under \$15,000	7.03	10.77	26.04	28.78	4.62	13.71	5.07	30.94	22.83	66.48	7.24	10.55
\$15,000 under \$20,000	5.86	9.06	24.68	28.69	4.29	10.00	4.90	26.18	15.34	181.01	6.96	9.63
\$20,000 under \$25,000	4.95	7.41	20.78	24.60	4.34	9.00	4.94	23.84	18.03	106.98	6.56	9.29
\$25,000 under \$30,000	4.22	6.06	18.55	22.87	4.30	8.85	4.73	18.63	15.00	267.61	6.85	9.29
\$30,000 under \$35,000	3.57	5.51	18.95	23.79	4.24	9.80	4.65	15.69	17.72	182.80	6.82	10.33
\$35,000 under \$40,000	3.23	6.53	18.32	22.29	4.15	9.15	4.47	13.47	14.87	80.99	6.69	9.13
\$40,000 under \$45,000	3.14	4.62	21.20	25.86	4.14	9.55	4.38	13.73	15.25	67.67	6.92	10.64
\$45,000 under \$50,000	3.01	4.96	20.22	26.15	4.02	8.99	4.00	11.11	15.32	571.90	6.44	9.24
\$50,000 under \$55,000	2.88	4.51	21.67	27.60	3.97	10.21	3.93	11.48	16.54	135.89	6.20	8.79
\$55,000 under \$60,000	2.93	4.15	19.89	24.30	4.13	10.04	4.00	12.51	14.45	385.55	6.35	9.29
\$60,000 under \$75,000	1.63	2.38	15.94	18.12	2.34	5.76	2.21	5.65	8.68	56.63	5.69	6.59
\$75,000 under \$100,000	1.35	2.04	16.99	20.76	1.90	4.34	1.72	4.17	7.45	68.05	3.15	4.81
\$100,000 under \$200,000	1.07	1.58	10.01	18.50	1.37	2.63	1.05	2.33	4.27	28.10	2.40	3.69
\$200,000 under \$500,000	1.52	2.48	21.44	25.35	1.50	2.39	0.87	1.84	2.98	28.16	2.67	4.67
\$500,000 under \$1,000,000	1.84	3.33	26.68	39.93	1.98	3.32	1.06	1.83	2.59	29.21	3.47	7.11
\$1,000,000 under \$1,500,000	1.97	3.73	36.44	43.17	2.35	4.19	1.24	1.99	2.57	75.50	4.01	9.84
\$1,500,000 under \$2,000,000	1.49	5.75	28.30	55.04	1.96	4.83	0.93	1.61	2.04	29.98	3.29	8.48
\$2,000,000 under \$5,000,000	0.83	1.56	16.48	31.30	3.52	33.63	1.06	0.76	2.50	9.28	1.96	6.31
\$5,000,000 under \$10,000,000	0.78	1.23	19.00	73.10	3.03	3.16	0.55	0.60	0.89	4.96	1.86	9.18
\$10,000,000 or more	0.04	--	--	--	0.08	2.31	--	--	--	--	0.18	0.34
Taxable returns, total	0.55	0.70	5.75	7.57	0.60	0.60	0.56	0.37	2.03	6.77	1.25	1.86
Nontaxable returns, total	2.14	3.52	11.38	14.93	1.66	3.88	2.14	5.70	6.04	55.97	3.78	5.77

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.75	1.06	1.19	1.37	1.26	1.48	4.82	10.08	0.88	0.69	3.46	2.97
Under \$5,000	11.11	15.78	13.30	18.16	11.33	14.17	53.53	139.60	13.57	25.95	70.55	287.14
\$5,000 under \$10,000	7.20	9.95	19.92	41.62	10.83	26.42	41.62	49.80	10.83	43.25	40.40	58.02
\$10,000 under \$15,000	4.69	5.59	8.43	11.19	8.87	12.03	28.60	41.60	9.43	43.25	39.74	49.00
\$15,000 under \$20,000	4.43	5.42	8.76	15.16	7.85	12.41	28.75	67.54	9.26	70.53	33.73	44.54
\$20,000 under \$25,000	4.39	5.36	8.37	11.79	7.32	10.00	27.31	49.40	8.65	170.29	33.03	48.88
\$25,000 under \$30,000	4.47	5.64	8.55	13.34	7.33	9.38	27.46	54.38	8.25	144.32	27.54	62.05
\$30,000 under \$35,000	4.41	5.69	8.71	12.00	6.87	9.85	26.72	60.96	7.96	58.36	32.91	62.60
\$35,000 under \$40,000	4.23	5.59	8.03	11.49	7.13	9.69	24.86	42.15	7.31	31.73	25.28	86.66
\$40,000 under \$45,000	4.25	5.69	9.16	13.37	6.93	9.08	27.06	55.59	7.00	59.40	33.69	52.70
\$45,000 under \$50,000	4.12	5.46	7.67	11.70	6.67	8.61	22.98	44.19	6.96	36.09	22.54	36.44
\$50,000 under \$55,000	4.06	5.44	8.47	12.11	7.26	9.02	26.08	47.69	7.18	27.40	30.71	40.93
\$55,000 under \$60,000	4.19	5.69	8.25	12.19	7.49	9.34	27.67	62.50	7.24	19.01	25.17	37.58
\$60,000 under \$75,000	2.32	3.28	4.53	7.09	4.17	5.36	15.14	46.73	3.96	11.51	14.07	23.03
\$75,000 under \$100,000	2.01	2.80	3.74	5.93	3.48	4.34	13.69	24.25	3.14	7.69	12.70	19.80
\$100,000 under \$200,000	1.59	2.20	2.38	3.67	2.63	3.31	9.91	22.52	1.82	3.38	6.84	12.51
\$200,000 under \$500,000	1.95	3.17	1.98	3.38	2.58	3.67	9.92	25.46	1.29	2.19	5.21	10.25
\$500,000 under \$1,000,000	2.67	4.77	2.05	3.78	3.56	3.78	10.54	32.20	1.27	1.98	5.35	10.90
\$1,000,000 under \$1,500,000	2.98	7.19	2.21	3.90	2.92	3.97	12.63	48.15	1.40	2.17	5.01	12.23
\$1,500,000 under \$2,000,000	2.42	5.94	1.76	4.13	2.51	4.62	9.43	25.07	1.07	1.89	3.99	12.23
\$2,000,000 under \$5,000,000	1.44	3.66	0.93	2.32	1.39	2.43	5.52	38.81	0.93	1.01	2.01	4.99
\$5,000,000 under \$10,000,000	1.29	5.55	0.81	1.44	1.20	0.97	4.96	8.20	0.58	0.98	1.51	4.12
\$10,000,000 or more	0.08	0.02	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	0.80	1.11	1.26	1.42	1.40	1.58	14.28	10.64	0.92	0.67	3.53	2.98
Nontaxable returns, total	2.43	3.40	3.71	5.51	3.02	3.88	14.28	30.36	3.11	32.72	16.37	36.42
Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	2.39	5.28	1.78	2.31	0.94	1.06	2.01	1.75	1.37	2.75	0.56	0.81
Under \$5,000	24.65	30.06	30.24	45.85	38.04	43.00	22.05	21.71	19.84	224.97	7.01	11.24
\$5,000 under \$10,000	26.10	69.81	16.92	20.93	32.73	38.13	17.56	16.77	15.18	45.19	5.76	9.78
\$10,000 under \$15,000	18.26	27.20	13.71	17.14	25.67	33.71	17.27	17.16	14.40	44.40	4.75	7.51
\$15,000 under \$20,000	17.70	51.76	9.46	11.81	8.01	16.57	15.70	15.40	10.80	23.57	4.26	7.02
\$20,000 under \$25,000	17.65	30.65	9.15	11.28	4.84	6.34	15.50	15.06	9.53	20.12	4.24	6.76
\$25,000 under \$30,000	18.95	44.78	8.83	11.09	4.59	5.48	15.92	14.77	9.16	24.21	3.99	6.28
\$30,000 under \$35,000	16.76	99.50	7.99	10.01	4.62	5.21	15.40	15.22	8.77	21.35	3.82	6.19
\$35,000 under \$40,000	15.65	36.12	7.98	10.13	4.60	5.06	14.38	14.43	8.37	17.30	3.67	6.82
\$40,000 under \$45,000	18.09	36.16	7.73	9.61	4.87	5.29	16.26	15.68	8.79	18.22	3.55	5.42
\$45,000 under \$50,000	15.21	31.48	7.90	10.20	4.76	5.08	15.52	15.34	8.33	21.63	3.29	5.39
\$50,000 under \$55,000	15.45	81.24	7.68	9.89	4.69	5.24	14.52	14.73	7.90	18.29	3.34	6.11
\$55,000 under \$60,000	16.79	33.22	7.59	9.98	4.89	5.24	14.64	17.42	8.16	22.26	3.39	5.73
\$60,000 under \$75,000	8.78	16.62	4.89	6.38	2.82	3.09	8.04	8.08	4.65	12.64	1.96	3.64
\$75,000 under \$100,000	7.50	19.94	4.46	5.87	2.56	2.81	5.70	5.34	3.89	12.37	1.60	2.87
\$100,000 under \$200,000	5.36	11.84	4.28	5.57	2.06	2.25	2.65	2.56	2.75	7.41	1.17	1.86
\$200,000 under \$500,000	5.29	13.21	6.78	8.20	2.19	2.38	4.36	4.26	2.44	7.78	1.25	1.88
\$500,000 under \$1,000,000	5.57	12.34	12.52	14.32	2.56	2.75	2.61	2.66	2.47	9.34	1.44	2.19
\$1,000,000 under \$1,500,000	5.88	15.48	16.51	19.00	2.85	3.04	3.25	3.45	2.51	9.30	1.63	2.57
\$1,500,000 under \$2,000,000	5.15	15.77	13.59	16.08	2.27	2.46	4.50	4.81	1.93	6.31	1.28	2.54
\$2,000,000 under \$5,000,000	2.84	8.86	11.18	13.53	1.33	1.44	2.27	2.30	1.03	4.25	1.65	2.48
\$5,000,000 under \$10,000,000	2.38	2.53	13.53	12.59	1.20	1.25	0.29	0.32	0.84	2.90	0.70	1.08
\$10,000,000 or more	--	--	--	--	0.08	0.07	--	--	--	--	--	--
Taxable returns, total	2.63	5.53	1.96	2.54	0.98	1.08	2.26	1.95	1.46	2.85	0.61	0.85
Nontaxable returns, total	7.43	17.55	4.42	5.61	3.78	5.25	5.06	4.57	4.25	10.50	1.67	2.67

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions											
	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses deduction		Medical and dental expenses deduction		Medical and dental expenses limitation	
	Number of returns (49)	Amount (51)	Number of returns (50)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	Number of returns (56)	Amount (57)
All returns, total	0.27	0.19	0.47	0.84	1.60	0.84	1.22	0.84	1.22	0.84	1.07	0.97
Under \$5,000	5.68	--	--	5.82	9.28	5.82	9.12	5.82	9.12	5.82	6.66	6.66
\$5,000 under \$10,000	4.53	--	--	4.65	8.08	4.65	7.71	4.65	7.71	4.65	4.74	4.74
\$10,000 under \$15,000	3.54	--	--	3.47	6.03	3.47	5.59	3.47	5.59	3.47	3.49	3.49
\$15,000 under \$20,000	2.98	--	--	3.40	5.95	3.40	5.39	3.40	5.39	3.40	3.42	3.42
\$20,000 under \$25,000	2.67	--	--	3.44	5.61	3.44	4.89	3.44	4.89	3.44	3.44	3.44
\$25,000 under \$30,000	2.62	--	--	3.40	6.27	3.40	5.23	3.40	5.23	3.40	3.40	3.40
\$30,000 under \$35,000	2.26	--	--	3.48	5.92	3.48	4.83	3.48	4.83	3.48	3.49	3.49
\$35,000 under \$40,000	2.20	--	--	3.49	4.70	3.49	5.90	3.49	4.70	3.49	3.49	3.49
\$40,000 under \$45,000	2.17	--	--	3.70	6.51	3.70	5.10	3.70	5.10	3.70	3.70	3.70
\$45,000 under \$50,000	2.14	--	--	3.74	6.90	3.74	5.24	3.74	5.24	3.74	3.74	3.74
\$50,000 under \$55,000	2.13	--	--	3.78	7.86	3.78	5.43	3.78	5.43	3.78	3.78	3.78
\$55,000 under \$60,000	2.13	--	--	4.20	6.94	4.20	5.20	4.20	5.20	4.20	4.20	4.20
\$60,000 under \$75,000	1.24	99.64	--	2.60	5.02	2.60	3.55	2.60	3.55	2.60	2.60	2.60
\$75,000 under \$100,000	1.02	10.08	8.92	2.67	5.93	2.67	3.83	2.67	3.83	2.67	2.67	2.67
\$100,000 under \$200,000	0.75	1.23	1.09	2.90	5.31	2.90	3.58	2.90	3.58	2.90	2.83	2.83
\$200,000 under \$500,000	0.86	0.72	0.72	5.47	9.18	5.47	6.67	5.47	6.67	5.47	5.24	5.24
\$500,000 under \$1,000,000	1.19	0.87	1.19	11.49	17.07	11.49	13.19	11.49	13.19	11.49	10.83	10.83
\$1,000,000 under \$1,500,000	1.57	1.14	1.19	18.26	22.03	18.26	18.59	18.26	18.59	18.26	17.69	17.69
\$1,500,000 under \$2,000,000	1.39	0.89	1.39	18.26	18.26	18.26	16.94	18.26	16.94	18.26	18.29	18.29
\$2,000,000 under \$5,000,000	0.76	0.51	0.82	19.13	20.91	19.13	17.82	19.13	17.82	19.13	17.70	17.70
\$5,000,000 under \$10,000,000	0.62	0.54	0.62	35.23	43.84	35.23	34.74	35.23	34.74	35.23	40.48	40.48
\$10,000,000 or more	0.01	0.01	0.02	--	--	--	--	--	--	--	--	--
Taxable returns, total	0.27	0.19	0.47	1.02	1.67	1.02	1.27	1.02	1.27	1.02	1.09	1.09
Nontaxable returns, total	1.29	1.13	1.192	1.61	3.13	1.61	2.81	1.61	2.81	1.61	2.00	2.00
Total itemized deductions--continued												
Size of adjusted gross income	Taxes paid deduction											
	Total		State and local taxes		Income tax		General sales tax					
	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)				
All returns, total	0.27	0.24	0.27	0.28	0.35	0.31	0.78	1.07				
Under \$5,000	4.72	7.12	5.09	16.18	8.83	24.02	6.23	10.22				
\$5,000 under \$10,000	3.71	5.01	3.97	7.79	6.41	12.82	5.07	7.02				
\$10,000 under \$15,000	2.81	3.75	2.97	5.20	3.75	8.71	4.85	5.83				
\$15,000 under \$20,000	2.54	3.42	2.69	4.77	3.87	7.00	3.78	5.17				
\$20,000 under \$25,000	2.34	2.95	2.42	3.94	3.34	4.24	3.56	4.49				
\$25,000 under \$30,000	2.18	2.71	2.25	3.54	2.85	3.72	3.68	4.98				
\$30,000 under \$35,000	2.04	2.65	2.10	3.37	2.57	4.13	3.68	5.16				
\$35,000 under \$40,000	1.95	2.24	2.00	2.53	2.35	2.87	3.89	5.09				
\$40,000 under \$45,000	1.93	2.55	1.98	2.88	2.34	3.34	3.86	4.78				
\$45,000 under \$50,000	1.91	2.14	1.94	2.32	2.24	2.58	3.83	5.22				
\$50,000 under \$55,000	1.89	2.12	1.92	2.25	2.26	2.50	3.88	5.07				
\$55,000 under \$60,000	1.95	2.19	1.98	2.42	2.28	2.63	4.16	6.24				
\$60,000 under \$75,000	1.09	1.27	1.11	1.46	1.27	1.60	2.61	3.46				
\$75,000 under \$100,000	0.88	0.99	0.90	1.11	1.03	1.21	2.35	3.07				
\$100,000 under \$200,000	0.65	0.71	0.66	0.79	0.77	0.85	1.94	2.57				
\$200,000 under \$500,000	0.72	0.86	0.73	1.04	0.83	1.10	2.17	3.20				
\$500,000 under \$1,000,000	0.99	1.14	0.99	1.27	1.13	1.31	2.73	5.12				
\$1,000,000 under \$1,500,000	1.19	1.40	1.20	1.51	1.35	1.54	3.07	7.74				
\$1,500,000 under \$2,000,000	0.89	1.31	0.90	1.42	1.02	1.45	2.51	6.87				
\$2,000,000 under \$5,000,000	1.02	0.75	1.03	0.82	0.59	0.82	5.09	4.00				
\$5,000,000 under \$10,000,000	0.54	0.63	0.55	0.66	0.61	0.67	1.40	3.05				
\$10,000,000 or more	0.02	0.02	0.02	0.02	0.03	0.02	--	--				
Taxable returns, total	0.29	0.25	0.30	0.29	0.37	0.31	0.89	1.15				
Nontaxable returns, total	1.07	1.47	1.12	2.42	1.53	3.10	1.70	2.95				

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions--continued													
	Taxes paid deduction--continued				Other taxes			Total		Interest paid deduction				
	Real estate taxes		Personal property taxes		Number of returns		Amount		Number of returns		Amount		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	0.30	0.36	0.52	1.11	1.54	3.86	0.31	0.39	0.32	0.41	0.32	0.32	0.32	0.41
Under \$5,000	5.35	6.98	8.66	35.81	22.33	47.55	5.48	7.23	5.52	7.26	5.53	5.52	7.29	
\$5,000 under \$10,000	4.19	5.46	6.51	11.27	21.33	35.05	4.45	5.54	4.50	5.56	4.56	4.56	5.66	
\$10,000 under \$15,000	3.16	4.10	4.90	9.01	14.14	49.46	3.35	4.30	3.38	4.30	3.39	3.39	4.32	
\$15,000 under \$20,000	2.90	3.84	4.22	14.82	11.35	18.71	3.10	3.80	3.12	3.81	3.14	3.14	3.85	
\$20,000 under \$25,000	2.67	3.38	3.75	6.60	11.19	3.69	2.76	3.69	2.77	3.71	2.80	2.80	3.75	
\$25,000 under \$30,000	2.48	3.19	3.48	6.97	9.54	18.60	2.54	3.02	2.56	3.03	2.57	2.57	3.04	
\$30,000 under \$35,000	2.27	3.20	3.16	7.11	8.99	15.43	2.32	2.77	2.33	2.78	2.34	2.34	2.80	
\$35,000 under \$40,000	2.17	2.71	3.06	5.52	8.13	16.91	2.20	2.72	2.20	2.73	2.21	2.21	2.74	
\$40,000 under \$45,000	2.16	2.84	3.02	5.72	8.72	17.65	2.18	2.65	2.19	2.65	2.21	2.21	2.68	
\$45,000 under \$50,000	2.09	2.57	2.94	5.56	8.40	15.89	2.14	2.59	2.15	2.59	2.16	2.16	2.61	
\$50,000 under \$55,000	2.05	2.60	2.89	5.55	8.08	18.24	2.09	2.60	2.10	2.59	2.11	2.11	2.61	
\$55,000 under \$60,000	2.09	2.65	2.91	5.55	7.74	19.65	2.13	2.61	2.14	2.61	2.15	2.15	2.62	
\$60,000 under \$75,000	1.17	1.48	1.69	3.54	4.75	8.41	1.19	1.48	1.20	1.48	1.20	1.20	1.48	
\$75,000 under \$100,000	0.94	1.19	1.43	2.56	3.96	9.44	0.97	1.22	0.97	1.22	0.98	0.98	1.23	
\$100,000 under \$200,000	0.69	0.86	1.11	2.25	3.05	11.79	0.72	0.95	0.73	0.95	0.73	0.73	0.95	
\$200,000 under \$500,000	0.76	0.95	1.29	2.22	3.09	7.56	0.83	1.11	0.85	1.11	0.86	0.86	1.12	
\$500,000 under \$1,000,000	1.02	1.30	1.73	3.33	3.62	8.17	1.13	1.56	1.21	1.54	1.22	1.22	1.56	
\$1,000,000 under \$1,500,000	1.23	1.65	2.07	3.94	4.12	9.54	1.36	2.00	1.48	1.88	1.49	1.49	1.90	
\$1,500,000 under \$2,000,000	0.93	1.46	1.63	3.75	3.30	8.45	1.02	1.35	1.15	1.55	1.17	1.17	1.55	
\$2,000,000 under \$5,000,000	1.07	0.74	0.98	2.12	4.43	1.23	1.23	1.23	1.53	1.05	1.57	1.57	1.08	
\$5,000,000 under \$10,000,000	0.56	0.70	0.93	2.35	0.70	4.95	0.60	0.97	0.75	0.74	0.75	0.75	0.89	
\$10,000,000 or more	0.02	0.01	0.04	--	--	--	0.02	--	0.03	--	0.03	0.03	--	
Taxable returns, total	0.32	0.38	0.56	1.12	1.61	4.07	0.34	0.40	0.34	0.42	0.34	0.35	0.42	0.42
Nontaxable returns, total	1.17	1.53	1.72	4.19	5.16	12.38	1.17	1.48	1.18	1.49	1.18	1.19	1.50	1.50

Size of adjusted gross income	Total itemized deductions--continued															
	Interest paid deduction--continued				Investment interest expense deduction			Total		Contributions deduction						
	Home mortgage interest--cont.		Deductible points		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2.56	3.52	1.55	4.64	1.02	1.50	0.30	0.45	0.32	0.45	0.32	0.46	1.26			
Under \$5,000	37.03	43.87	24.28	39.09	32.86	25.59	6.01	7.88	6.47	9.75	6.47	9.17	14.78			
\$5,000 under \$10,000	20.85	23.07	20.92	43.39	26.54	21.38	4.65	6.38	4.83	10.34	7.09	9.17	13.66			
\$10,000 under \$15,000	22.20	33.43	14.57	28.40	27.94	19.40	3.39	4.98	3.52	6.30	5.40	5.40	23.32			
\$15,000 under \$20,000	18.50	21.88	13.56	28.08	37.68	18.55	3.03	4.57	3.14	5.13	4.39	4.39	14.13			
\$20,000 under \$25,000	16.21	21.12	11.55	26.64	38.16	16.18	2.75	4.13	2.86	4.60	3.87	3.87	6.80			
\$25,000 under \$30,000	17.54	25.25	11.43	24.60	27.81	17.26	2.51	3.83	2.61	4.12	3.46	3.46	7.09			
\$30,000 under \$35,000	17.84	21.85	9.75	19.71	30.87	15.83	2.33	3.57	2.43	3.99	3.15	3.15	7.31			
\$35,000 under \$40,000	13.32	21.12	9.18	24.86	26.05	21.49	2.21	3.39	2.29	3.72	2.97	2.97	4.87			
\$40,000 under \$45,000	13.43	15.86	8.34	18.86	24.75	14.89	2.18	3.43	2.27	3.94	2.92	2.92	7.39			
\$45,000 under \$50,000	12.97	19.59	8.45	17.74	28.59	13.59	2.13	3.42	2.21	3.83	2.85	2.85	5.44			
\$50,000 under \$55,000	13.24	18.64	8.47	21.61	25.79	14.81	2.09	3.33	2.16	3.65	2.76	2.76	5.87			
\$55,000 under \$60,000	13.21	20.19	9.22	25.54	24.32	13.76	2.13	3.43	2.21	3.85	2.82	2.82	5.07			
\$60,000 under \$75,000	7.81	12.09	4.80	10.91	15.69	12.09	1.20	2.02	1.24	2.26	1.61	1.61	5.39			
\$75,000 under \$100,000	6.54	10.02	4.03	10.17	15.14	6.01	0.95	1.74	0.99	1.93	1.29	1.29	2.85			
\$100,000 under \$200,000	5.07	7.92	2.89	11.05	7.45	3.33	0.69	1.32	0.72	1.93	0.94	0.94	5.32			
\$200,000 under \$500,000	5.43	7.56	3.03	11.43	4.63	2.17	1.61	1.61	0.77	2.15	1.08	1.08	8.93			
\$500,000 under \$1,000,000	6.03	8.26	3.85	10.10	4.51	1.96	1.02	2.18	1.02	3.29	1.52	1.52	7.92			
\$1,000,000 under \$1,500,000	6.98	10.12	4.53	12.41	3.84	1.98	1.22	2.58	1.23	3.47	1.83	1.83	9.91			
\$1,500,000 under \$2,000,000	5.68	8.23	3.81	13.77	3.84	1.48	0.91	2.45	0.92	5.36	1.45	1.45	8.23			
\$2,000,000 under \$5,000,000	3.38	4.30	2.39	8.45	1.86	0.76	0.52	1.24	0.52	1.50	0.86	0.86	3.83			
\$5,000,000 under \$10,000,000	3.13	3.95	2.36	7.97	1.15	0.68	0.55	0.91	0.55	1.14	0.84	0.84	1.83			
\$10,000,000 or more	--	--	--	--	--	--	0.02	--	0.02	--	0.03	0.03	--			
Taxable returns, total	2.73	3.69	1.65	4.67	1.04	1.55	0.32	0.47	0.34	0.64	0.49	0.49	1.30			
Nontaxable returns, total	7.38	10.20	4.50	12.59	4.90	6.03	1.27	2.09	1.32	24.63	1.80	1.80	4.37			

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Contributions deduction--cont.				Casualty or theft loss deduction				Total after limitation				Unreimbursed employee business expense				Tax preparation fees			
	Carryover from prior years		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)										
All returns, total	3.64	5.19	6.10	11.14	0.77	1.03	0.65	1.06	0.54	0.81										
Under \$5,000	14.45	22.54	67.98	61.04	7.78	18.73	14.73	25.58	8.56	11.53										
\$5,000 under \$10,000	14.64	26.98	47.72	67.60	6.67	13.47	11.98	18.59	6.39	9.26										
\$10,000 under \$15,000	13.14	29.21	32.78	74.75	6.15	10.42	8.81	13.68	6.27	6.27										
\$15,000 under \$20,000	13.65	32.43	35.62	44.83	5.15	7.85	5.83	8.55	4.16	5.33										
\$20,000 under \$25,000	16.05	34.31	24.08	37.18	4.61	6.97	4.87	7.44	3.79	5.07										
\$25,000 under \$30,000	18.70	28.33	27.32	52.89	4.10	5.92	4.05	5.81	3.45	5.09										
\$30,000 under \$35,000	16.99	29.62	24.18	40.50	3.85	5.43	3.67	5.47	3.21	4.23										
\$35,000 under \$40,000	19.70	48.79	27.34	47.74	3.44	5.08	3.44	5.08	3.89	5.08										
\$40,000 under \$45,000	20.61	20.37	25.95	40.05	3.68	5.19	3.36	5.05	3.01	3.75										
\$45,000 under \$50,000	18.50	51.28	36.17	58.08	3.75	5.38	3.33	5.17	2.97	4.90										
\$50,000 under \$55,000	18.84	34.10	28.10	40.21	3.60	5.25	3.22	4.94	2.87	4.85										
\$55,000 under \$60,000	24.21	38.13	25.26	35.06	3.83	5.42	3.31	5.21	2.97	4.29										
\$60,000 under \$75,000	13.08	44.10	17.46	29.68	2.24	3.29	1.89	3.10	3.96	3.96										
\$75,000 under \$100,000	14.23	45.31	19.89	37.93	2.05	2.96	1.63	2.69	1.48	2.15										
\$100,000 under \$200,000	10.08	27.40	15.03	31.12	1.73	2.35	1.37	2.16	1.17	1.88										
\$200,000 under \$500,000	8.29	21.63	14.53	15.67	1.99	3.06	1.35	3.35	1.35	2.29										
\$500,000 under \$1,000,000	7.56	27.12	16.83	27.12	3.08	4.11	3.37	6.56	2.81	3.21										
\$1,000,000 under \$1,500,000	7.68	12.85	19.31	42.02	3.40	4.92	4.50	11.76	2.11	3.21										
\$1,500,000 under \$2,000,000	6.18	15.84	17.75	38.45	2.83	5.59	3.74	8.66	1.65	3.30										
\$2,000,000 under \$5,000,000	3.09	9.65	10.34	35.39	1.58	2.28	2.41	5.25	0.97	1.67										
\$5,000,000 under \$10,000,000	2.26	2.16	9.48	12.36	1.34	1.91	2.50	4.42	0.82	1.37										
\$10,000,000 or more	--	--	--	--	--	--	0.37	0.01	--	--										
Taxable returns, total	4.64	5.57	7.21	16.91	0.84	1.07	0.69	1.10	0.58	0.86										
Nontaxable returns, total	5.90	10.50	11.45	16.91	2.06	3.35	2.23	3.53	1.80	2.56										

Size of adjusted gross income	Total itemized deductions--continued				Total itemized deductions--continued				Total unlimited miscellaneous deduction				Exemptions					
	Limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Number of returns		Amount		Number of returns		Amount	
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)						
All returns, total	0.82	1.07	0.43	0.80	2.51	3.14	3.37	5.68	2.02	2.95	0.32	0.33						
Under \$5,000	10.19	26.65	7.39	18.36	38.20	37.12	41.91	48.62	27.29	31.11	5.47	5.47						
\$5,000 under \$10,000	9.11	20.27	5.59	12.40	23.72	44.64	44.64	69.17	20.95	28.99	4.11	4.11						
\$10,000 under \$15,000	7.43	13.97	4.34	9.47	20.94	31.88	31.26	47.05	17.41	28.19	3.10	3.10						
\$15,000 under \$20,000	6.55	13.47	3.62	7.29	15.97	28.80	24.12	32.91	13.25	22.10	2.89	2.89						
\$20,000 under \$25,000	5.70	13.12	3.30	6.46	15.56	19.49	24.30	34.04	13.32	17.36	2.64	2.64						
\$25,000 under \$30,000	5.35	17.43	2.96	5.50	16.11	22.03	17.65	32.01	12.19	18.69	2.49	2.49						
\$30,000 under \$35,000	5.25	11.32	2.73	4.99	14.27	18.79	16.30	35.20	10.75	20.63	2.37	2.37						
\$35,000 under \$40,000	4.81	9.83	2.61	4.66	14.78	20.56	18.99	47.27	11.91	20.63	2.25	2.25						
\$40,000 under \$45,000	4.93	11.01	2.56	4.67	13.53	16.98	19.87	29.95	11.24	14.81	2.27	2.27						
\$45,000 under \$50,000	4.90	10.01	2.54	4.74	12.67	19.45	18.69	27.91	10.66	16.54	2.25	2.25						
\$50,000 under \$55,000	4.52	13.10	2.46	4.59	11.87	16.61	17.22	38.22	9.85	15.28	2.23	2.23						
\$55,000 under \$60,000	4.84	10.23	2.54	4.71	12.19	17.98	19.62	31.06	10.56	16.51	2.27	2.27						
\$60,000 under \$75,000	2.76	5.52	1.46	2.77	7.68	12.11	13.46	20.59	6.70	11.05	1.28	1.28						
\$75,000 under \$100,000	2.37	5.34	1.23	2.38	6.65	10.16	11.72	20.77	5.82	9.35	1.03	1.03						
\$100,000 under \$200,000	1.64	3.36	0.95	1.80	5.01	8.09	8.37	19.21	4.31	8.42	0.76	0.76						
\$200,000 under \$500,000	1.53	2.93	1.08	2.14	5.51	9.02	5.81	16.01	4.01	8.48	1.00	1.00						
\$500,000 under \$1,000,000	1.64	2.96	1.37	2.63	7.33	11.39	6.63	16.52	3.72	11.17	1.17	1.17						
\$1,000,000 under \$1,500,000	1.73	3.18	1.55	3.08	6.23	13.69	3.96	11.53	3.51	12.64	1.40	1.40						
\$1,500,000 under \$2,000,000	1.29	3.51	1.16	3.17	6.23	13.03	3.01	12.80	2.70	11.41	1.04	1.04						
\$2,000,000 under \$5,000,000	0.68	1.46	0.64	1.37	3.65	6.83	1.46	9.08	1.35	6.11	0.62	0.62						
\$5,000,000 under \$10,000,000	0.63	1.15	0.61	1.09	3.40	7.09	1.09	1.82	1.04	6.08	0.63	0.63						
\$10,000,000 or more	--	--	0.02	--	--	--	--	--	--	--	0.03	0.03						
Taxable returns, total	0.87	1.03	0.46	0.82	2.68	3.42	3.58	6.05	2.15	3.12	0.33	0.35						
Nontaxable returns, total	2.73	6.44	1.53	3.07	7.32	6.86	9.72	14.60	5.87	8.96	1.23	1.23						

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	0.28	0.19	0.69	0.76	0.28	0.22	0.50	0.63	0.29	0.23	0.29	0.23
Under \$5,000	36.11	41.36	67.42	52.31	32.93	37.58	60.04	60.59	34.72	42.54	34.72	42.54
\$5,000 under \$10,000	14.14	19.47	96.04	42.09	13.94	20.44	19.84	33.22	17.45	24.35	17.45	24.35
\$10,000 under \$15,000	5.23	6.67	72.16	81.65	5.22	6.85	11.92	19.13	5.51	7.19	5.51	7.19
\$15,000 under \$20,000	3.75	4.36	72.68	48.67	3.74	4.57	7.25	10.89	4.02	4.88	4.02	4.88
\$20,000 under \$25,000	2.85	3.35	96.22	53.96	2.85	3.53	4.57	6.56	3.21	3.91	3.21	3.91
\$25,000 under \$30,000	2.42	2.75	78.50	77.91	2.42	2.91	4.02	5.25	2.77	3.28	2.77	3.28
\$30,000 under \$35,000	2.16	2.41	76.20	77.81	2.16	2.50	3.43	4.45	2.41	2.79	2.41	2.79
\$35,000 under \$40,000	2.01	2.21	49.55	81.30	2.01	2.31	3.10	3.92	2.21	2.55	2.21	2.55
\$40,000 under \$45,000	1.97	2.12	49.11	49.91	1.97	2.20	3.07	3.82	2.14	2.41	2.14	2.41
\$45,000 under \$50,000	1.94	2.07	35.53	47.52	1.94	2.16	2.89	3.62	2.09	2.38	2.09	2.38
\$50,000 under \$55,000	1.91	2.02	27.58	35.81	1.91	2.12	2.89	3.56	2.03	2.32	2.03	2.32
\$55,000 under \$60,000	1.96	2.05	23.29	35.32	1.96	2.16	3.00	3.66	2.05	2.34	2.05	2.34
\$60,000 under \$75,000	1.10	1.15	10.03	14.10	1.10	1.20	1.61	2.00	1.13	1.30	1.13	1.30
\$75,000 under \$100,000	0.88	0.91	7.04	11.35	0.88	0.95	1.29	1.64	0.89	1.01	0.89	1.01
\$100,000 under \$200,000	0.65	0.64	1.88	3.22	0.65	0.66	1.07	1.74	0.65	0.67	0.65	0.67
\$200,000 under \$500,000	0.72	0.68	0.81	1.18	0.72	0.68	1.15	3.72	0.72	0.69	0.72	0.69
\$500,000 under \$1,000,000	0.99	0.90	1.62	2.13	0.99	0.91	1.27	4.30	0.99	0.92	0.99	0.92
\$1,000,000 under \$1,500,000	1.19	1.15	2.31	3.97	1.19	1.19	1.49	3.77	1.19	1.20	1.19	1.20
\$1,500,000 under \$2,000,000	0.89	0.91	1.92	3.30	0.89	0.94	1.09	3.51	0.89	0.95	0.89	0.95
\$2,000,000 under \$5,000,000	1.02	1.27	1.14	1.85	1.02	1.56	0.60	2.02	1.02	1.60	1.02	1.60
\$5,000,000 under \$10,000,000	0.54	0.46	1.01	1.53	0.54	0.49	0.62	1.45	0.54	0.49	0.54	0.49
\$10,000,000 or more	0.02	0.01	--	--	0.02	0.02	0.03	--	0.02	0.02	0.02	0.02
Taxable returns, total	0.29	0.19	0.69	0.76	0.29	0.22	0.54	0.68	0.29	0.23	0.29	0.23
Nontaxable returns, total	1.71	2.04	27.77	39.23	1.70	2.04	1.70	2.04	--	--	--	--

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

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	49,123,555	5,703,411,397	28,934,283	4,264,299,136	1,193,892	121,891,144
Salaries and wages	42,242,629	3,606,296,025	26,021,603	2,707,358,732	1,018,155	57,173,108
Taxable interest	34,125,046	159,584,048	22,085,790	111,738,934	600,737	5,330,729
Tax-exempt interest	4,222,541	62,680,581	2,742,033	41,809,659	65,878	1,979,096
Ordinary dividends	18,716,079	164,852,577	12,519,050	113,076,748	287,857	5,236,093
Qualified dividends	16,016,413	116,974,712	10,745,282	80,895,806	244,511	3,607,007
State income tax refunds	20,973,322	22,831,386	13,225,888	16,289,076	435,239	488,893
Alimony received	241,090	6,314,045	11,095	198,369	6,000	154,590
Business or profession:						
Net income	7,225,926	232,747,543	5,340,455	176,969,268	131,894	8,338,976
Net loss	3,185,997	27,788,327	2,278,892	20,118,524	52,694	664,882
Sales of capital assets:						
Net gain in AGI	10,710,760	704,409,758	7,097,094	534,829,358	155,728	26,530,461
Net loss in AGI	5,396,852	12,043,700	3,690,601	8,355,157	92,811	115,292
Sales of property other than capital assets, net gain less loss	1,162,514	4,612,509	886,890	3,687,940	26,246	210,348
Taxable IRA distributions	4,829,457	80,887,147	3,037,788	57,326,083	55,921	873,799
Taxable pensions and annuities	11,029,556	251,431,238	6,780,873	169,019,049	199,275	4,116,389
Rent and royalty:						
Net income	3,478,166	61,212,112	2,460,013	44,520,487	60,889	1,522,694
Net loss	3,608,366	42,566,634	2,425,212	29,679,768	38,687	523,654
Farm rental net income less loss	284,440	1,583,611	180,954	950,189	4,000	31,968
Partnership and S Corporation net income less loss	5,599,312	431,469,010	4,314,873	356,604,991	108,481	11,551,730
Estate and trust net income less loss	416,705	15,704,443	226,053	8,046,245	4,184	1,085,107
Farm net income less loss	756,895	-7,515,850	621,749	-6,343,165	8,938	-135,159
Unemployment compensation	2,604,896	11,009,458	1,716,637	7,272,849	56,228	233,456
Taxable social security benefits	6,994,732	86,089,204	4,373,952	61,578,580	114,812	1,250,138
Other income less loss	3,407,006	24,886,393	2,400,244	18,116,108	64,458	633,930
Total statutory adjustments	16,945,059	83,337,280	12,143,648	63,251,583	244,228	1,421,672
Medical savings account deduction	12,224	26,318	8,837	20,571	* 79	* 117
Certain business expenses of reservist, performing artists, etc.	68,197	185,177	46,220	113,082	* 1,651	* 537
Health savings account deduction	269,147	707,856	221,221	622,984	908	4,194
Moving expenses adjustment	554,531	2,081,645	340,999	1,396,392	10,474	49,884
Deduction for self-employment tax	7,956,241	16,377,923	5,996,088	12,852,015	145,378	350,578
Payments to a Keogh plan	1,037,371	20,244,768	822,143	16,379,598	13,841	225,647
Self-employed health insurance deduction	2,565,354	15,405,758	1,836,962	12,653,553	35,086	179,437
Penalty on early withdrawal of savings	550,151	201,608	342,683	113,305	9,958	3,479
Alimony paid	411,619	7,548,605	169,744	3,074,887	21,629	402,527
IRA payments	1,781,815	7,485,703	1,268,250	5,883,871	20,173	62,606
Student loan interest deduction	3,888,263	2,849,501	2,919,248	2,226,999	--	--
Jury duty pay	32,719	46,202	18,127	14,807	* 1,002	* 36
Domestic production activities deduction	328,158	3,108,505	269,471	2,567,447	5,982	112,989
Educator expenses deduction	2,238,167	578,928	1,684,630	446,672	40,079	9,783
Tuition and fees deduction	2,453,812	5,676,661	1,824,206	4,307,623	--	--
Total itemized deductions	49,123,555	1,229,237,288	28,934,283	859,077,233	1,193,892	24,245,099
Medical and dental expenses deduction	10,208,792	70,704,272	5,527,496	37,045,862	198,542	881,003
Taxes paid deduction	48,660,923	432,774,100	28,856,871	318,838,613	1,166,798	8,335,769
Interest paid deduction	40,284,927	470,474,844	25,955,455	337,640,907	853,228	8,817,656
Contributions deduction	41,437,749	186,646,644	25,878,929	137,208,329	859,873	4,613,504
Casualty or theft loss deduction	206,287	5,135,555	100,983	3,272,748	6,816	99,488
Total miscellaneous deductions	13,484,217	98,654,116	6,995,492	54,237,813	311,157	2,581,517
Taxable income	45,237,593	4,144,450,317	27,102,850	3,143,068,175	1,106,106	93,642,497
Alternative minimum tax	3,808,616	20,894,160	2,913,481	16,611,630	144,050	659,095
Total tax credits	21,492,514	34,178,844	15,741,566	27,595,148	340,397	776,268
Foreign tax credit	4,478,567	8,115,888	3,057,604	5,927,464	71,505	501,209
Child care credit	3,719,779	1,963,036	2,929,894	1,527,268	20,594	11,576
Credit for the elderly or disabled	8,818	842	* 1,658	* 87	--	--
Education credit	3,082,295	3,110,961	2,277,584	2,431,997	--	--
Retirement savings contribution credit	1,020,667	164,338	641,671	115,988	19,589	1,369
Residential energy credits	3,426,650	808,023	2,432,733	591,217	73,864	16,129
Child tax credit	12,044,496	17,316,902	9,685,381	14,894,944	188,793	199,376
Alternative motor vehicle credit	19,591	40,327	16,393	32,247	* 646	* 1,094
Earned income credit used to offset income tax before credits	209,355	60,089	22,352	3,933	--	--
Minimum tax credit	321,423	957,739	245,979	787,306	4,617	17,673
General business credit	298,607	1,134,924	219,218	874,197	1,776	23,476
Empowerment zone and renewal community employment credit	27,744	108,392	24,257	88,158	264	2,771
Income tax after credits	42,402,082	837,275,584	25,420,399	641,788,649	1,064,528	20,680,471
Total income tax	42,402,082	837,277,177	25,420,399	641,790,207	1,064,528	20,680,471
Total tax liability	43,574,152	872,830,651	26,158,507	669,339,154	1,097,106	21,468,375
Total tax payments	48,716,892	941,297,089	28,805,468	710,296,800	1,162,406	21,030,255
Income tax withheld	44,586,085	626,100,343	27,001,963	466,058,673	1,046,958	9,636,595
Estimated tax payments	7,021,783	228,659,591	4,629,367	177,012,710	125,769	7,447,712
Overpayment refunded	35,049,624	126,787,598	19,813,435	82,107,439	717,455	1,912,434
Tax due at time of filing	11,828,021	95,767,321	7,693,494	71,121,152	421,207	4,070,230

Footnotes at end of table.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	4,497,298	277,234,496	22,174	2,096,689	14,475,908	1,037,889,932
Salaries and wages	4,190,769	220,358,072	18,134	1,154,623	10,993,969	620,251,489
Taxable interest	2,055,414	3,393,379	20,874	91,589	9,362,231	39,029,416
Tax-exempt interest	106,129	961,257	1,386	45,004	1,307,115	17,885,565
Ordinary dividends	721,391	3,335,043	10,889	58,226	5,176,891	43,146,468
Qualified dividends	590,569	2,311,254	7,966	23,344	4,428,084	30,137,300
State income tax refunds	1,862,649	1,649,374	7,990	8,467	5,441,556	4,395,577
Alimony received	100,877	2,685,459	--	--	123,118	3,275,627
Business or profession:						
Net income	420,552	10,055,021	2,536	64,397	1,330,489	37,319,881
Net loss	226,783	1,872,476	* 953	* 944	626,676	5,131,502
Sales of capital assets:						
Net gain in AGI	401,325	16,103,821	5,696	439,008	3,050,917	126,507,110
Net loss in AGI	208,041	459,627	2,744	3,562	1,402,655	3,110,062
Sales of property other than capital assets	28,012	-26,486	868	21,986	220,498	718,721
Taxable IRA distributions	180,338	2,601,688	* 293	* 3,232	1,555,117	20,082,345
Taxable pensions and annuities	530,856	8,694,346	8,157	162,996	3,510,395	69,438,457
Rent and royalty:						
Net income	118,292	1,609,509	1,657	23,548	837,315	13,535,874
Net loss	256,358	3,055,670	2,333	37,490	885,776	9,270,052
Farm rental net income less loss	5,449	15,837	--	--	94,037	585,618
Partnership and S Corporation net income less loss	179,672	10,798,541	1,505	18,345	994,781	52,495,403
Estate and trust net income less loss	14,635	621,419	206	31,751	171,626	5,919,920
Farm net income less loss	19,120	-165,931	* 1,043	* 2,743	106,045	-874,338
Unemployment compensation	233,989	871,455	* 139	* 1,332	597,904	2,630,366
Taxable social security benefits	131,797	1,218,284	3,486	30,219	2,370,684	22,011,985
Other income less loss	178,842	1,426,041	2,791	29,216	760,672	4,681,097
Total statutory adjustments	1,203,281	4,354,612	8,373	20,376	3,345,529	14,289,037
Medical savings account deduction	* 40	* 130	--	--	3,268	5,499
Certain business expenses of reservist, performing artists, etc.	* 4,559	* 14,375	--	--	15,767	57,183
Health savings account deduction	6,315	14,753	--	--	40,703	65,925
Moving expenses adjustment	33,070	100,946	* 1,623	* 3,861	168,365	530,561
Deduction for self-employment tax	417,246	687,013	2,578	3,484	1,394,952	2,484,835
Payments to a Keogh plan	35,211	569,861	* 49	* 2,167	166,127	3,067,495
Self-employed health insurance deduction	123,318	519,438	360	1,484	569,627	2,051,846
Penalty on early withdrawal of savings	40,998	20,802	--	--	156,513	64,022
Alimony paid	62,085	1,035,509	--	--	158,161	3,035,682
IRA payments	96,024	287,389	* 394	* 1,931	396,974	1,249,907
Student loan interest deduction	283,867	188,065	* 1,018	* 763	684,130	433,674
Jury duty pay	* 3,974	* 20,309	--	--	9,616	11,050
Domestic production activities deduction	8,181	56,948	* 201	* 1,324	44,323	369,796
Educator expenses deduction	141,681	34,086	* 1,250	* 313	370,527	88,074
Tuition and fees deduction	306,945	726,133	* 1,887	* 5,049	320,773	637,856
Total itemized deductions	4,497,298	84,884,598	22,174	523,648	14,475,908	260,506,710
Medical and dental expenses deduction	870,723	3,306,083	6,552	39,718	3,605,479	29,431,606
Taxes paid deduction	4,412,260	22,925,417	22,172	189,966	14,202,822	82,484,335
Interest paid deduction	3,763,080	38,824,164	18,520	215,374	9,694,644	84,976,744
Contributions deduction	3,522,484	8,971,560	19,086	59,887	11,157,377	35,793,365
Casualty or theft loss deduction	26,499	741,880	--	--	71,989	1,021,438
Total miscellaneous deductions	1,710,043	10,788,687	6,375	32,104	4,461,149	31,013,996
Taxable income	3,974,481	162,025,715	16,163	1,510,469	13,037,994	744,203,462
Alternative minimum tax	262,932	814,579	1,734	7,494	486,419	2,801,362
Total tax credits	2,720,461	3,253,722	10,712	14,989	2,679,378	2,538,716
Foreign tax credit	122,102	279,351	4,222	3,419	1,223,135	1,404,445
Child care credit	728,077	405,718	* 808	* 291	40,405	18,182
Credit for the elderly or disabled	--	--	--	--	7,160	756
Education credit	357,936	312,660	* 1,018	* 1,680	445,756	364,624
Retirement savings contribution credit	233,842	31,066	--	--	125,565	15,915
Residential energy credits	247,223	56,150	* 180	* 27	672,650	144,501
Child tax credit	1,981,643	2,041,296	7,386	6,767	181,292	174,518
Alternative motor vehicle credit	* 10	* 18	--	--	* 2,542	* 6,968
Earned income credit used to offset income						
tax before credits	150,894	50,621	--	--	36,110	5,535
Minimum tax credit	11,516	12,987	* 16	* 624	59,295	139,150
General business credit	9,590	21,392	* 154	* 1,625	67,869	214,235
Empowerment zone and renewal community employment credit	1,057	4,810	* 11	* 58	2,155	12,596
Income tax after credits	3,056,607	26,290,736	14,528	284,434	12,846,019	148,231,295
Total income tax	3,056,607	26,290,736	14,528	284,434	12,846,019	148,231,329
Total tax liability	3,157,002	27,716,292	15,544	292,022	13,145,993	154,014,807
Total tax payments	4,464,102	38,959,830	22,174	341,264	14,262,741	170,668,940
Income tax withheld	4,194,446	31,889,180	18,467	206,062	12,324,251	118,309,834
Estimated tax payments	183,199	4,824,829	2,775	108,618	2,080,673	39,265,723
Overpayment refunded	3,980,928	15,561,546	17,632	78,203	10,520,174	27,127,977
Tax due at time of filing	452,657	2,929,693	4,393	37,951	3,256,271	17,608,296

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

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

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	138,394,754	275,256,944	181,770,971	51,367,931	93,485,973	3,688,689,632	27,087,423	437,839,973
Under \$5,000	14,308,963	13,594,847	10,213,103	1,975,455	3,381,744	-26,149,550	2,198	39,603
\$5,000 under \$10,000	11,786,747	14,789,260	10,185,562	2,969,679	4,603,698	23,009,572	* 12	* 2
\$10,000 under \$15,000	11,711,680	19,526,046	12,471,642	4,062,328	7,054,404	50,753,947	51,906	6,492
\$15,000 under \$20,000	10,937,694	19,703,873	12,805,773	3,984,871	6,898,100	69,716,994	181,051	65,580
\$20,000 under \$25,000	9,912,261	19,004,738	12,104,115	3,889,201	6,900,623	87,550,028	298,503	178,433
\$25,000 under \$30,000	8,749,761	17,047,316	10,921,774	3,362,985	6,125,542	92,188,322	645,787	513,244
\$30,000 under \$35,000	7,554,418	15,013,013	9,728,251	2,826,462	5,284,762	91,683,348	1,102,799	1,201,036
\$35,000 under \$40,000	6,597,407	13,190,097	8,819,117	2,376,379	4,370,980	88,965,925	1,286,802	1,779,810
\$40,000 under \$45,000	5,677,163	11,882,510	7,842,002	2,173,774	4,040,508	92,315,802	1,405,640	2,496,825
\$45,000 under \$50,000	5,010,030	10,782,579	7,187,865	1,950,804	3,594,714	92,668,633	1,449,799	3,078,612
\$50,000 under \$55,000	4,644,439	10,547,543	6,935,748	1,887,400	3,611,795	99,025,996	1,497,292	3,787,685
\$55,000 under \$60,000	4,092,692	9,474,139	6,402,942	1,679,258	3,071,197	96,479,431	1,451,987	4,258,792
\$60,000 under \$75,000	10,117,786	24,801,813	16,627,333	4,415,061	8,174,481	297,262,101	4,074,134	15,856,992
\$75,000 under \$100,000	11,140,408	29,937,280	19,771,328	5,418,601	10,165,952	469,068,357	5,282,855	33,019,320
\$100,000 under \$200,000	12,088,423	34,219,151	22,254,680	6,267,652	11,964,471	833,621,032	6,232,325	97,874,716
\$200,000 under \$500,000	3,121,485	9,008,457	5,766,271	1,654,496	3,242,186	472,034,323	1,651,664	93,559,654
\$500,000 under \$1,000,000	589,306	1,727,892	1,087,089	306,066	640,803	206,421,598	305,521	50,441,902
\$1,000,000 under \$1,500,000	150,431	432,991	276,190	73,224	156,801	88,368,244	73,082	22,538,777
\$1,500,000 under \$2,000,000	64,007	181,815	117,077	30,246	64,738	51,951,994	30,186	13,270,670
\$2,000,000 under \$5,000,000	98,724	275,826	178,886	45,235	96,940	135,104,828	45,151	34,091,020
\$5,000,000 under \$10,000,000	24,975	70,750	45,426	11,512	25,324	78,731,821	11,498	18,827,219
\$10,000,000 or more	15,956	45,008	28,799	7,244	16,209	197,916,886	7,232	40,953,589
Taxable returns, total	92,740,927	174,414,838	128,266,831	27,087,423	46,148,006	3,191,613,484	27,087,423	437,839,973
Nontaxable returns, total	45,653,826	100,842,106	53,504,140	24,280,508	47,337,966	497,076,149	--	--

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home				Exemptions for children away from home					
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	46,497,241	82,277,150	3,496,693,785	24,578,437	421,275,534	638,886	814,528	49,687,824	492,042	6,423,431
Under \$5,000	1,749,532	2,891,925	-25,293,542	1,996	38,657	* 13,475	* 17,043	* -595,638	* 201	* 765
\$5,000 under \$10,000	2,568,679	3,869,145	19,917,316	* 12	* 2	21,023	27,037	167,363	--	--
\$10,000 under \$15,000	3,487,454	5,904,609	43,513,822	8,513	1,461	27,807	38,504	364,776	4,066	625
\$15,000 under \$20,000	3,399,756	5,640,801	59,470,870	44,226	13,038	24,032	38,404	429,027	637	337
\$20,000 under \$25,000	3,334,313	5,647,622	75,007,317	83,781	36,845	34,726	45,790	786,559	14,203	5,160
\$25,000 under \$30,000	2,899,124	4,972,126	79,464,275	400,306	252,334	39,481	48,100	1,090,257	31,143	30,526
\$30,000 under \$35,000	2,484,007	4,373,850	80,604,135	862,770	844,431	38,505	47,216	1,239,885	26,207	31,333
\$35,000 under \$40,000	2,106,233	3,692,274	78,851,768	1,067,980	1,338,188	31,168	38,002	1,172,302	25,717	52,985
\$40,000 under \$45,000	1,958,865	3,524,850	83,213,519	1,211,151	1,990,359	31,283	43,622	1,325,934	27,516	67,286
\$45,000 under \$50,000	1,773,088	3,140,204	84,225,145	1,282,532	2,523,629	40,698	50,757	1,937,067	31,471	101,561
\$50,000 under \$55,000	1,732,685	3,209,418	90,942,549	1,347,440	3,193,259	40,196	49,104	2,102,996	37,915	140,591
\$55,000 under \$60,000	1,556,072	2,790,295	89,386,370	1,329,465	3,736,070	18,927	22,955	1,086,615	17,006	65,225
\$60,000 under \$75,000	4,153,365	7,558,083	279,744,082	3,816,224	14,366,912	59,532	77,624	3,999,984	59,507	331,239
\$75,000 under \$100,000	5,176,877	9,602,169	448,345,210	5,043,109	30,888,892	93,331	114,119	8,121,129	91,875	760,803
\$100,000 under \$200,000	6,048,805	11,361,349	804,631,504	6,014,135	93,873,352	98,583	122,249	13,140,046	98,509	1,797,215
\$200,000 under \$500,000	1,603,867	3,120,378	458,203,975	1,601,111	90,916,311	20,398	26,312	5,803,412	20,360	1,180,681
\$500,000 under \$1,000,000	299,905	624,687	202,341,301	299,376	49,448,790	4,016	5,212	2,722,586	4,006	684,123
\$1,000,000 under \$1,500,000	71,949	153,726	86,813,850	71,810	22,181,282	838	1,220	999,887	837	236,568
\$1,500,000 under \$2,000,000	29,684	63,430	50,984,258	29,627	13,022,420	352	476	605,666	351	164,845
\$2,000,000 under \$5,000,000	44,484	95,254	132,878,551	44,402	33,535,681	369	558	1,120,888	369	291,220
\$5,000,000 under \$10,000,000	11,356	24,978	77,656,993	11,344	18,593,579	87	136	595,586	87	137,095
\$10,000,000 or more	7,141	15,977	195,790,519	7,129	40,480,042	60	91	1,471,499	60	343,249
Taxable returns, total	24,578,437	41,523,939	3,037,429,071	24,578,437	421,275,534	492,042	601,011	47,057,810	492,042	6,423,431
Nontaxable returns, total	21,918,804	40,753,211	459,264,714	--	--	146,844	213,517	2,630,014	--	--

Footnotes at end of table.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total	2,698,088	3,193,632	151,674,280	1,705,172	14,056,542	5,114,905	7,200,662	161,744,575	1,646,384	7,905,116
Under \$5,000	74,653	97,491	-1,003,447	* 4	* 222	277,849	375,284	-41,492	528	1,274
\$5,000 under \$10,000	97,278	112,758	764,817	--	--	460,150	594,759	3,545,736	--	--
\$10,000 under \$15,000	143,201	164,395	1,804,026	16,321	1,813	689,514	946,896	8,645,549	23,006	2,592
\$15,000 under \$20,000	242,583	286,138	4,255,851	78,452	27,639	677,354	932,757	11,855,571	63,423	25,830
\$20,000 under \$25,000	267,037	316,746	6,022,485	124,797	78,878	615,271	890,466	13,891,601	95,114	64,556
\$25,000 under \$30,000	228,074	269,580	6,237,434	112,077	119,511	539,072	835,737	14,813,915	139,730	134,257
\$30,000 under \$35,000	207,264	245,236	6,746,064	127,695	172,493	397,437	618,460	12,888,928	170,705	225,029
\$35,000 under \$40,000	181,782	207,854	6,809,377	115,179	213,697	287,663	432,851	10,787,163	171,124	276,243
\$40,000 under \$45,000	141,145	164,474	5,979,279	107,578	249,319	220,243	307,562	9,378,781	152,465	331,019
\$45,000 under \$50,000	135,128	155,230	6,419,007	104,870	307,843	177,502	248,524	8,432,045	135,425	314,966
\$50,000 under \$55,000	132,743	158,198	6,970,803	106,715	335,537	143,853	195,076	7,540,252	112,502	342,591
\$55,000 under \$60,000	92,539	108,724	5,340,367	83,504	312,480	103,977	149,223	5,982,757	86,849	307,695
\$60,000 under \$75,000	215,693	261,919	14,430,776	195,455	876,558	219,295	276,854	14,687,163	200,330	924,768
\$75,000 under \$100,000	219,231	253,763	18,800,475	214,286	1,452,230	154,929	195,901	13,386,447	145,778	1,035,876
\$100,000 under \$200,000	252,675	310,675	33,554,380	251,314	3,937,257	126,233	170,199	16,632,890	124,900	2,007,643
\$200,000 under \$500,000	57,598	69,113	15,937,224	57,478	3,030,307	21,660	26,383	5,801,435	21,619	1,083,502
\$500,000 under \$1,000,000	6,877	8,272	4,536,647	6,868	1,100,124	2,015	2,632	1,345,814	2,007	304,098
\$1,000,000 under \$1,500,000	1,101	1,334	1,302,286	1,098	301,832	417	522	505,585	414	130,584
\$1,500,000 under \$2,000,000	549	647	947,054	545	244,939	169	185	286,872	168	67,318
\$2,000,000 under \$5,000,000	707	823	2,123,956	705	515,955	234	305	690,642	232	160,705
\$5,000,000 under \$10,000,000	130	149	903,145	129	197,014	52	62	346,296	51	84,799
\$10,000,000 or more	102	116	2,792,276	102	580,893	18	25	340,627	18	79,772
Taxable returns, total	1,705,172	1,973,958	129,188,032	1,705,172	14,056,542	1,646,384	2,049,098	95,106,456	1,646,384	7,905,116
Nontaxable returns, total	992,916	1,219,674	22,486,248	--	--	3,468,521	5,151,565	66,638,119	--	--

Size of adjusted gross income	Exemptions for dependents--continued				
	Exemptions for individuals displaced by Hurricane Katrina				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total	29,742	52,401	2,217,747	14,870	270,753
Under \$5,000	* 2,114	* 4,432	* -3,519	--	--
\$5,000 under \$10,000	* 1,000	* 1,000	* 6,188	--	--
\$10,000 under \$15,000	* 1,295	* 1,969	* 17,284	--	--
\$15,000 under \$20,000	* 2,570	* 4,585	* 45,542	--	--
\$20,000 under \$25,000	* 2,015	* 4,029	* 47,717	--	--
\$25,000 under \$30,000	* 2,008	* 3,008	* 53,414	--	--
\$30,000 under \$35,000	* 2,007	* 7,021	* 65,915	* 1,007	* 666
\$35,000 under \$40,000	--	--	--	--	--
\$40,000 under \$45,000	* 1,556	* 1,556	* 63,520	* 625	* 1,387
\$45,000 under \$50,000	--	--	--	--	--
\$50,000 under \$55,000	* 1,148	* 1,148	* 60,750	* 1,148	* 3,884
\$55,000 under \$60,000	* 625	* 625	* 37,332	--	--
\$60,000 under \$75,000	* 2,628	* 4,889	* 164,470	* 1,630	* 9,700
\$75,000 under \$100,000	* 3,678	* 5,671	* 323,128	* 3,677	* 29,072
\$100,000 under \$200,000	* 5,710	* 10,155	* 722,316	* 5,411	* 104,462
\$200,000 under \$500,000	* 1,173	* 1,754	* 309,310	* 1,161	* 49,715
\$500,000 under \$1,000,000	* 175	* 474	* 149,671	* 173	* 36,311
\$1,000,000 under \$1,500,000	* 9	* 21	* 10,158	* 8	* 1,432
\$1,500,000 under \$2,000,000	* 6	* 12	* 10,122	* 6	* 2,688
\$2,000,000 under \$5,000,000	* 17	* 37	* 51,058	* 17	* 12,997
\$5,000,000 under \$10,000,000	* 3	* 11	* 23,104	* 3	* 3,148
\$10,000,000 or more	* 3	* 3	* 60,269	* 3	* 15,293
Taxable returns, total	14,870	25,182	1,844,445	14,870	270,753
Nontaxable returns, total	14,872	27,219	373,301	--	--

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

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

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents					
				Total					
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		
							Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All returns, total	138,394,754	275,256,944	181,770,971	51,367,931	93,485,972	3,688,689,632	27,087,423	437,839,973	
Joint returns of married persons	53,294,930	162,953,029	106,586,845	28,310,350	56,366,184	2,982,628,368	19,695,804	393,353,289	
Separate returns of married persons, total:	2,524,941	3,424,065	2,556,922	572,782	867,143	36,571,846	406,396	5,050,869	
Spouse filing	2,488,049	3,335,040	2,484,139	561,464	850,901	36,009,818	397,500	4,989,297	
Spouse not filing	36,892	89,024	72,783	11,318	16,241	562,028	8,896	61,572	
Returns of heads of household	20,669,369	52,960,974	20,669,369	19,804,850	32,291,606	592,476,436	6,089,801	32,668,083	
Returns of surviving spouses	74,771	192,979	74,771	74,771	118,208	3,462,218	32,077	336,150	
Returns of single persons	61,830,743	55,725,896	51,883,064	2,605,177	3,842,832	73,550,765	863,345	6,431,582	

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	46,497,241	82,277,150	3,496,693,785	24,578,437	421,275,534	638,886	814,528	49,687,824	492,042	6,423,431
Joint returns of married persons	27,454,327	53,376,758	2,914,698,187	19,063,997	385,551,328	242,755	310,285	27,852,472	189,359	3,791,091
Separate returns of married persons, total:	508,634	757,511	33,422,960	354,714	4,677,554	27,073	35,356	1,566,098	22,600	213,919
Spouse filing	499,472	743,437	32,988,062	347,974	4,634,800	25,056	33,327	1,485,581	20,582	208,319
Spouse not filing	9,162	14,074	434,898	6,740	42,754	* 2,017	* 2,029	* 80,517	* 2,017	* 5,601
Returns of heads of household	16,893,683	25,823,924	507,734,701	4,823,889	27,784,560	83,351	102,087	4,082,273	50,594	393,140
Returns of surviving spouses	73,763	115,871	3,438,562	32,076	336,146	* 42	* 42	* 30,753	* 42	* 7,691
Returns of single persons	1,566,834	2,203,086	37,399,374	303,761	2,925,946	285,664	366,758	16,156,229	229,447	2,017,590

Footnotes at end of the table.

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status--Continued

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

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total	2,698,088	3,193,632	151,674,279	1,705,172	14,056,542	5,114,905	7,200,662	161,744,575	1,646,384	7,905,116
Joint returns of married persons	1,036,344	1,260,192	90,629,206	713,947	9,569,794	986,700	1,418,949	56,310,780	480,155	3,865,686
Separate returns of married persons, total:										
Spouse filing	27,039	30,492	1,676,419	23,313	243,833	30,814	43,783	1,300,749	23,506	81,305
Spouse not filing	* 139	* 139	* 46,612	* 139	* 13,218	--	--	--	--	--
Returns of heads of household	** 1,436,119	** 1,658,832	** 53,021,322	** 867,492	** 3,675,719	3,378,126	4,706,764	86,818,536	888,186	2,897,676
Returns of surviving spouses	**	**	**	**	**	* 2,294	* 2,294	* 57,258	--	--
Returns of single persons	198,586	244,115	6,347,333	100,419	567,195	716,970	1,028,873	17,257,253	254,538	1,060,449

Marital status	Exemptions for dependents--continued				
	Exemptions for individuals displaced by Hurricane Katrina				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total	29,742	52,401	2,217,746	14,870	270,753
Joint returns of married persons	14,483	23,988	1,630,985	10,942	218,176
Separate returns of married persons, total:	--	--	--	--	--
Spouse filing	--	--	--	--	--
Spouse not filing	--	--	--	--	--
Returns of heads of household	* 8,326	* 15,020	* 180,717	* 1,632	* 2,053
Returns of surviving spouses	--	--	--	--	--
Returns of single persons	6,933	13,393	406,044	* 2,296	* 50,524

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

** Data combined to avoid disclosure of specific taxpayer information.

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

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	23,042,200	353,190,414	20,527,260	317,181,701	5,223,745	33,463,920	23,041,220	350,736,618	23,042,200	44,387,566
No adjusted gross income	199,970	-4,938,495	118,043	900,953	126,060	467,534	199,970	1,368,487	199,970	186,363
\$1 under \$1,000	355,787	190,176	241,157	316,403	132,038	89,207	355,787	405,610	355,787	72,721
\$1,000 under \$2,000	451,309	690,168	376,764	686,182	97,835	166,544	451,309	872,201	451,309	158,643
\$2,000 under \$3,000	613,914	1,543,860	531,232	1,447,112	126,192	289,364	613,914	1,758,930	613,914	338,138
\$3,000 under \$4,000	744,824	2,610,072	622,999	2,189,918	172,182	500,361	744,824	2,722,384	744,824	546,272
\$4,000 under \$5,000	770,799	3,465,866	641,459	2,863,099	200,558	700,494	770,799	3,563,593	770,799	701,634
\$5,000 under \$6,000	822,253	4,522,978	704,042	3,809,329	191,236	713,636	822,253	4,522,965	822,253	922,165
\$6,000 under \$7,000	879,401	5,707,652	737,008	4,615,366	224,029	1,114,564	879,401	5,729,929	879,401	1,148,015
\$7,000 under \$8,000	976,971	7,361,946	810,378	5,652,900	283,311	1,622,229	976,971	7,275,129	976,971	1,659,472
\$8,000 under \$9,000	1,100,259	9,311,663	880,488	6,646,543	398,212	2,426,391	1,100,259	9,072,934	1,100,259	2,053,375
\$9,000 under \$10,000	948,893	9,010,064	797,132	7,094,113	257,300	1,611,736	948,893	8,705,849	948,893	1,865,211
\$10,000 under \$11,000	997,595	10,474,271	880,789	8,513,416	244,325	1,568,257	997,595	10,081,672	997,595	2,131,094
\$11,000 under \$12,000	1,207,044	13,858,978	976,443	9,935,247	415,709	3,452,706	1,207,044	13,387,953	1,207,044	3,159,608
\$12,000 under \$13,000	775,409	9,664,354	661,848	7,418,446	236,002	1,950,962	774,429	9,375,011	775,409	2,509,548
\$13,000 under \$14,000	711,299	9,589,239	613,209	7,771,710	191,993	1,544,314	711,299	9,316,024	711,299	2,448,490
\$14,000 under \$15,000	692,482	10,023,624	611,642	8,414,815	163,582	1,309,387	692,482	9,724,202	692,482	2,492,245
\$15,000 under \$16,000	611,161	9,474,348	550,787	8,096,493	140,376	1,197,956	611,161	9,294,449	611,161	2,116,416
\$16,000 under \$17,000	698,220	11,518,646	641,544	10,135,023	137,705	1,068,982	698,220	11,204,005	698,220	2,369,458
\$17,000 under \$18,000	668,939	11,705,099	624,181	10,292,165	130,561	1,088,401	668,939	11,380,566	668,939	2,109,104
\$18,000 under \$19,000	631,668	11,674,944	590,463	10,632,515	99,799	797,117	631,668	11,429,632	631,668	1,899,580
\$19,000 under \$20,000	600,577	11,700,347	566,584	10,559,777	98,400	748,566	600,577	11,308,343	600,577	1,646,759
\$20,000 under \$25,000	3,047,784	68,587,796	2,935,200	63,589,987	422,164	3,220,155	3,047,784	66,821,502	3,047,784	6,927,664
\$25,000 under \$30,000	2,541,697	69,655,827	2,457,756	64,616,686	384,722	3,242,947	2,541,697	67,859,634	2,541,697	3,614,755
\$30,000 and over	1,993,945	65,786,992	1,956,112	60,983,502	349,455	2,572,111	1,993,945	63,555,613	1,993,945	1,310,836

Size of adjusted gross income	All returns with earned income credit--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	2,960,172	797,162	1,191,208	488,131	4,874,407	4,518,182	20,268,821	39,072,222	8,323	* 90,997
No adjusted gross income	* 9	* 3	* 9	* 54	99,751	59,979	137,223	126,381	--	--
\$1 under \$1,000	--	--	--	--	67,307	15,746	305,848	56,975	--	--
\$1,000 under \$2,000	--	--	--	--	91,084	21,213	385,960	137,430	* 2,022	* 19,475
\$2,000 under \$3,000	--	--	--	--	123,346	31,105	532,013	307,033	* 1,650	* 22,454
\$3,000 under \$4,000	--	--	--	--	161,486	52,044	631,727	494,228	* 2,007	* 32,105
\$4,000 under \$5,000	* 637	* 90	--	--	189,270	75,069	656,866	626,476	--	--
\$5,000 under \$6,000	--	--	--	--	182,676	82,950	712,948	839,214	--	--
\$6,000 under \$7,000	--	--	--	--	217,739	112,270	759,973	1,035,745	--	--
\$7,000 under \$8,000	* 1,000	* 4	--	--	281,687	202,367	887,591	1,457,101	--	--
\$8,000 under \$9,000	169,454	4,604	* 650	* 6	388,311	326,455	1,021,257	1,722,316	--	--
\$9,000 under \$10,000	277,049	27,750	10,897	475	259,469	203,397	858,914	1,634,064	--	--
\$10,000 under \$11,000	287,479	34,216	258,245	23,538	195,049	205,071	711,859	1,891,807	--	--
\$11,000 under \$12,000	280,950	12,572	271,061	67,279	369,767	488,250	910,610	2,658,786	--	--
\$12,000 under \$13,000	37,339	1,199	28,378	8,744	238,482	289,317	725,642	2,219,032	* 1,645	* 5,603
\$13,000 under \$14,000	9,968	2,284	--	--	175,840	253,252	698,805	2,192,953	--	--
\$14,000 under \$15,000	26,511	4,193	* 1,007	* 104	158,041	236,321	684,437	2,251,731	--	--
\$15,000 under \$16,000	39,865	9,195	* 300	* 4	138,480	206,856	605,815	1,900,365	--	--
\$16,000 under \$17,000	36,015	10,654	--	--	126,494	187,393	686,564	2,171,411	--	--
\$17,000 under \$18,000	36,922	10,542	--	--	128,122	185,855	656,536	1,912,977	--	--
\$18,000 under \$19,000	49,691	18,405	--	--	96,207	136,049	611,573	1,745,125	--	--
\$19,000 under \$20,000	50,448	27,341	* 637	* 42	96,001	136,850	586,707	1,482,568	--	--
\$20,000 under \$25,000	398,815	202,245	* 3,608	* 729	426,698	506,835	2,922,994	6,218,585	* 1,000	* 11,361
\$25,000 under \$30,000	727,259	316,809	264,672	130,363	349,837	338,544	2,117,333	2,959,402	--	--
\$30,000 and over	530,760	115,055	351,743	256,794	313,265	165,263	1,459,628	1,030,518	--	--

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	4,810,692	28,022,255	3,874,076	24,856,975	1,413,454	4,829,412	4,809,712	29,686,412	4,810,692	1,141,902
No adjusted gross income	124,762	-2,310,917	64,890	321,641	81,604	166,099	124,762	487,740	124,762	25,220
\$1 under \$1,000	248,328	128,465	149,086	225,249	113,136	26,939	248,328	252,187	248,328	17,776
\$1,000 under \$2,000	270,085	408,117	208,786	365,860	74,892	129,906	270,085	495,766	270,085	36,093
\$2,000 under \$3,000	336,192	837,055	264,876	721,884	100,761	225,751	336,192	947,659	336,192	68,373
\$3,000 under \$4,000	410,292	1,435,390	312,764	1,103,311	131,700	363,446	410,292	1,466,757	410,292	105,910
\$4,000 under \$5,000	428,232	1,927,501	326,027	1,455,643	143,999	477,905	428,232	1,933,548	428,232	138,497
\$5,000 under \$6,000	437,742	2,409,651	344,411	1,885,869	133,794	485,502	437,742	2,371,372	437,742	167,272
\$6,000 under \$7,000	460,002	2,980,753	361,660	2,270,412	146,602	661,592	460,002	2,932,005	460,002	171,882
\$7,000 under \$8,000	408,054	3,059,307	346,145	2,402,998	106,164	510,218	408,054	2,913,215	408,054	136,137
\$8,000 under \$9,000	426,538	3,620,431	372,607	2,942,705	102,786	475,684	426,538	3,418,389	426,538	117,279
\$9,000 under \$10,000	370,499	3,511,211	317,871	2,829,831	87,420	470,801	370,499	3,300,633	370,499	75,652
\$10,000 under \$11,000	380,745	3,996,943	348,338	3,414,845	76,614	317,466	380,745	3,732,311	380,745	50,512
\$11,000 under \$12,000	374,275	4,300,943	343,441	3,670,636	68,443	305,974	374,275	3,976,610	374,275	22,831
\$12,000 under \$13,000	85,230	1,045,699	70,434	756,832	28,257	145,944	84,250	902,777	85,230	6,310
\$13,000 under \$14,000	46,185	622,152	39,838	455,177	15,376	57,510	46,185	512,688	46,185	2,136
\$14,000 under \$15,000	* 3,531	* 49,555	* 2,900	* 34,081	* 1,906	* 8,676	* 3,531	* 42,756	* 3,531	* 22
\$15,000 under \$16,000	--	--	--	--	--	--	--	--	--	--
\$16,000 under \$17,000	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	1,030,495	78,374	569,234	100,044	1,158,055	286,475	3,219,703	777,053	* 650	* 24
No adjusted gross income	* 3	* [2]	* 3	* 2	60,557	13,861	68,502	11,359	--	--
\$1 under \$1,000	--	--	--	--	51,597	6,092	198,389	11,684	--	--
\$1,000 under \$2,000	--	--	--	--	69,625	10,555	205,684	25,538	--	--
\$2,000 under \$3,000	--	--	--	--	95,898	19,023	254,627	49,349	* 650	* 24
\$3,000 under \$4,000	--	--	--	--	121,207	30,637	297,829	75,273	--	--
\$4,000 under \$5,000	* 637	* 90	--	--	131,943	39,985	314,299	98,423	--	--
\$5,000 under \$6,000	--	--	--	--	124,738	44,224	329,073	123,047	--	--
\$6,000 under \$7,000	--	--	--	--	137,305	47,392	342,458	124,490	--	--
\$7,000 under \$8,000	* 1,000	* 4	--	--	103,574	31,183	320,707	104,950	--	--
\$8,000 under \$9,000	167,817	4,552	* 650	* 6	93,817	22,419	348,676	90,308	--	--
\$9,000 under \$10,000	274,132	27,423	10,897	475	85,629	11,306	282,573	36,923	--	--
\$10,000 under \$11,000	284,472	33,849	258,245	23,538	28,401	5,029	96,298	11,634	--	--
\$11,000 under \$12,000	274,056	12,309	271,061	67,279	24,069	2,498	82,058	8,024	--	--
\$12,000 under \$13,000	28,378	148	28,378	8,744	17,775	1,808	40,085	4,353	--	--
\$13,000 under \$14,000	--	--	--	--	10,015	450	36,820	1,686	--	--
\$14,000 under \$15,000	--	--	--	--	* 1,906	* 11	* 1,625	* 11	--	--
\$15,000 under \$16,000	--	--	--	--	--	--	--	--	--	--
\$16,000 under \$17,000	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	
Total	8,746,522	143,033,648	8,037,576	130,798,157	1,606,598	10,025,342	8,746,522	140,868,784	8,746,522	16,077,700
No adjusted gross income	36,191	-1,126,192	23,550	209,557	22,482	174,953	36,191	384,510	36,191	59,842
\$1 under \$1,000	61,346	34,636	54,315	62,739	8,957	14,311	61,346	77,050	61,346	25,722
\$1,000 under \$2,000	108,442	170,518	99,729	174,395	14,391	31,049	108,442	224,771	108,442	68,368
\$2,000 under \$3,000	168,197	427,540	158,337	435,157	18,084	39,019	168,197	474,176	168,197	149,963
\$3,000 under \$4,000	202,727	713,220	190,514	683,719	22,479	75,632	202,727	779,706	202,727	251,495
\$4,000 under \$5,000	214,927	963,067	201,374	897,936	28,573	116,000	214,927	1,013,936	214,927	327,423
\$5,000 under \$6,000	236,493	1,303,524	219,268	1,168,292	39,615	172,322	236,493	1,340,614	236,493	436,682
\$6,000 under \$7,000	238,496	1,549,195	204,099	1,244,332	51,419	321,151	238,496	1,565,484	238,496	510,465
\$7,000 under \$8,000	345,666	2,615,514	261,463	1,748,855	134,578	861,872	345,666	2,610,727	345,666	867,928
\$8,000 under \$9,000	464,169	3,909,985	329,816	2,333,324	229,054	1,561,853	464,169	3,895,177	464,169	1,249,968
\$9,000 under \$10,000	321,268	3,051,737	272,133	2,466,508	86,519	519,472	321,268	2,985,979	321,268	853,060
\$10,000 under \$11,000	310,914	3,258,972	270,628	2,628,805	74,861	526,431	310,914	3,155,236	310,914	833,403
\$11,000 under \$12,000	311,319	3,573,992	274,775	2,910,648	67,349	565,830	311,319	3,476,478	311,319	836,054
\$12,000 under \$13,000	307,131	3,836,654	276,089	3,263,621	63,449	518,275	307,131	3,787,498	307,131	823,284
\$13,000 under \$14,000	296,264	3,988,629	270,047	3,578,571	58,411	318,920	296,264	3,897,491	296,264	799,074
\$14,000 under \$15,000	319,033	4,613,581	289,401	4,072,398	55,518	399,660	319,033	4,472,058	319,033	851,648
\$15,000 under \$16,000	304,756	4,719,700	281,296	4,237,973	52,872	391,424	304,756	4,629,398	304,756	790,438
\$16,000 under \$17,000	334,247	5,506,200	311,848	4,982,097	58,531	355,510	334,247	5,337,606	334,247	832,810
\$17,000 under \$18,000	338,016	5,919,681	324,594	5,477,665	48,722	254,866	338,016	5,732,531	338,016	785,824
\$18,000 under \$19,000	315,682	5,835,370	297,751	5,385,179	41,362	289,010	315,682	5,674,189	315,682	687,114
\$19,000 under \$20,000	323,566	6,303,831	315,003	5,870,911	43,230	185,018	323,566	6,055,929	323,566	655,303
\$20,000 under \$25,000	1,504,305	33,805,364	1,459,612	31,765,858	168,750	1,024,057	1,504,305	32,789,914	1,504,305	2,333,446
\$25,000 under \$30,000	1,193,841	32,708,186	1,169,153	30,750,331	144,549	991,789	1,193,841	31,742,120	1,193,841	936,609
\$30,000 and over	489,525	15,350,743	482,779	14,449,286	72,842	316,920	489,525	14,766,206	489,525	111,779

Size of adjusted gross income	Returns with one qualifying child--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Total	1,594,629	586,448	544,708	348,641	1,527,960	1,496,790	7,971,103	13,994,462	* 3,652	* 45,285
No adjusted gross income	--	--	--	--	20,582	22,252	32,228	37,590	--	--
\$1 under \$1,000	--	--	--	--	6,065	2,147	61,346	23,575	--	--
\$1,000 under \$2,000	--	--	--	--	13,538	7,618	107,495	60,750	* 1,007	* 19,327
\$2,000 under \$3,000	--	--	--	--	18,443	8,799	168,197	141,164	--	--
\$3,000 under \$4,000	--	--	--	--	23,551	11,659	202,093	239,837	* 1,000	* 20,355
\$4,000 under \$5,000	--	--	--	--	28,604	17,746	214,927	309,677	--	--
\$5,000 under \$6,000	--	--	--	--	39,336	26,568	235,855	410,114	--	--
\$6,000 under \$7,000	--	--	--	--	52,509	45,937	237,265	464,527	--	--
\$7,000 under \$8,000	--	--	--	--	137,124	133,183	344,659	734,745	--	--
\$8,000 under \$9,000	* 1,000	* 24	--	--	230,936	239,951	463,238	1,009,994	--	--
\$9,000 under \$10,000	* 637	* 85	--	--	89,347	95,964	319,216	757,011	--	--
\$10,000 under \$11,000	* 2,000	* 362	--	--	72,912	86,613	310,277	746,427	--	--
\$11,000 under \$12,000	* 3,289	* 126	--	--	67,063	86,983	308,370	748,945	--	--
\$12,000 under \$13,000	* 5,301	* 558	--	--	69,639	83,437	303,378	739,289	* 1,645	* 5,603
\$13,000 under \$14,000	* 6,946	* 1,460	--	--	50,042	66,367	293,736	731,246	--	--
\$14,000 under \$15,000	23,210	2,798	* 1,007	* 104	51,805	76,034	312,933	772,816	--	--
\$15,000 under \$16,000	37,200	8,862	* 300	* 4	51,942	69,456	301,925	712,120	--	--
\$16,000 under \$17,000	35,007	10,524	--	--	52,688	67,126	323,342	755,160	--	--
\$17,000 under \$18,000	31,624	10,350	--	--	47,511	49,671	327,013	725,803	--	--
\$18,000 under \$19,000	42,718	16,738	--	--	41,216	46,754	299,106	623,621	--	--
\$19,000 under \$20,000	42,747	25,055	* 637	* 42	40,767	37,110	312,918	593,138	--	--
\$20,000 under \$25,000	365,791	182,968	* 3,608	* 729	173,243	144,179	1,434,133	2,006,298	--	--
\$25,000 under \$30,000	643,182	272,592	263,665	130,349	116,031	62,023	866,188	601,993	--	--
\$30,000 and over	353,977	53,944	275,491	217,412	33,067	9,213	191,266	48,622	--	--

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	9,484,987	182,134,511	8,615,608	161,526,569	2,203,693	18,609,165	9,484,987	180,181,423	9,484,987	27,167,964
No adjusted gross income	39,017	-1,501,386	29,602	369,755	21,974	126,482	39,017	496,238	39,017	101,301
\$1 under \$1,000	46,113	27,075	37,755	28,415	9,945	47,958	46,113	76,373	46,113	29,223
\$1,000 under \$2,000	72,782	111,533	68,249	145,927	8,552	5,590	72,782	151,665	72,782	54,182
\$2,000 under \$3,000	109,526	279,266	108,019	290,071	7,348	24,594	109,526	337,095	109,526	119,803
\$3,000 under \$4,000	131,805	461,462	119,721	402,887	18,003	61,284	131,805	475,921	131,805	188,866
\$4,000 under \$5,000	127,640	575,298	114,058	509,520	27,986	106,590	127,640	616,110	127,640	235,714
\$5,000 under \$6,000	148,019	809,803	140,362	755,168	17,827	55,812	148,019	810,980	148,019	318,211
\$6,000 under \$7,000	180,903	1,177,704	171,249	1,100,621	26,008	131,820	180,903	1,232,441	180,903	465,669
\$7,000 under \$8,000	223,251	1,687,125	202,771	1,501,047	42,569	250,140	223,251	1,751,187	223,251	655,407
\$8,000 under \$9,000	209,551	1,781,247	178,065	1,370,515	66,371	388,854	209,551	1,759,369	209,551	686,128
\$9,000 under \$10,000	257,126	2,447,116	207,127	1,797,775	83,361	621,463	257,126	2,419,237	257,126	936,499
\$10,000 under \$11,000	305,936	3,218,356	261,824	2,469,765	92,850	724,360	305,936	3,194,125	305,936	1,247,179
\$11,000 under \$12,000	521,450	5,984,043	358,227	3,353,963	279,917	2,580,901	521,450	5,934,865	521,450	2,300,722
\$12,000 under \$13,000	383,048	4,782,000	315,325	3,397,993	144,296	1,286,742	383,048	4,684,736	383,048	1,679,954
\$13,000 under \$14,000	368,850	4,978,459	303,324	3,737,961	118,206	1,167,883	368,850	4,905,845	368,850	1,647,280
\$14,000 under \$15,000	369,918	5,360,487	319,341	4,308,336	106,158	901,051	369,918	5,209,387	369,918	1,640,575
\$15,000 under \$16,000	306,405	4,754,648	269,491	3,858,520	87,503	806,532	306,405	4,665,051	306,405	1,325,978
\$16,000 under \$17,000	363,973	6,012,446	329,695	5,152,926	79,174	713,473	363,973	5,866,399	363,973	1,536,648
\$17,000 under \$18,000	330,923	5,785,418	299,587	4,814,500	81,840	833,535	330,923	5,648,035	330,923	1,323,281
\$18,000 under \$19,000	315,986	5,839,574	292,711	5,247,337	58,438	508,106	315,986	5,755,443	315,986	1,212,466
\$19,000 under \$20,000	277,011	5,396,516	251,582	4,688,867	55,170	563,548	277,011	5,252,414	277,011	991,456
\$20,000 under \$25,000	1,543,479	34,782,431	1,475,587	31,824,129	253,414	2,196,098	1,543,479	34,031,588	1,543,479	4,594,218
\$25,000 under \$30,000	1,347,856	36,947,642	1,288,603	33,866,355	240,173	2,251,159	1,347,856	36,117,514	1,347,856	2,678,147
\$30,000 and over	1,504,420	50,436,249	1,473,333	46,534,216	276,613	2,255,191	1,504,420	48,789,407	1,504,420	1,199,057

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	335,047	132,341	77,266	39,447	2,188,392	2,734,917	9,078,015	24,300,707	* 4,022	* 45,688
No adjusted gross income	* 7	* 3	* 7	* 52	18,612	23,866	36,492	77,432	--	--
\$1 under \$1,000	--	--	--	--	9,645	7,507	46,113	21,716	--	--
\$1,000 under \$2,000	--	--	--	--	7,921	3,041	72,782	51,142	* 1,015	* 148
\$2,000 under \$3,000	--	--	--	--	9,005	3,283	109,189	116,520	* 1,000	* 22,430
\$3,000 under \$4,000	--	--	--	--	16,729	9,748	131,805	179,118	* 1,007	* 11,750
\$4,000 under \$5,000	--	--	--	--	28,723	17,338	127,640	218,376	--	--
\$5,000 under \$6,000	--	--	--	--	18,602	12,158	148,019	306,053	--	--
\$6,000 under \$7,000	--	--	--	--	27,924	18,940	180,251	446,728	--	--
\$7,000 under \$8,000	--	--	--	--	40,989	38,001	222,225	617,406	--	--
\$8,000 under \$9,000	* 637	* 28	--	--	63,558	64,086	209,342	622,014	--	--
\$9,000 under \$10,000	* 2,279	* 241	--	--	84,493	96,127	257,126	840,130	--	--
\$10,000 under \$11,000	* 1,007	* 6	--	--	93,735	113,428	305,283	1,133,745	--	--
\$11,000 under \$12,000	* 3,605	* 137	--	--	278,635	398,769	520,181	1,901,816	--	--
\$12,000 under \$13,000	* 3,659	* 493	--	--	151,068	204,072	382,179	1,475,390	--	--
\$13,000 under \$14,000	* 3,022	* 824	--	--	115,783	186,435	368,249	1,460,020	--	--
\$14,000 under \$15,000	* 3,302	* 1,395	--	--	104,330	160,276	369,879	1,478,904	--	--
\$15,000 under \$16,000	* 2,664	* 333	--	--	86,538	137,400	303,890	1,188,245	--	--
\$16,000 under \$17,000	* 1,007	* 130	--	--	73,806	120,267	363,222	1,416,251	--	--
\$17,000 under \$18,000	* 5,298	* 193	--	--	80,611	135,914	329,523	1,187,174	--	--
\$18,000 under \$19,000	* 6,973	* 1,667	--	--	54,992	89,295	312,467	1,121,504	--	--
\$19,000 under \$20,000	* 7,701	* 2,286	--	--	55,234	99,740	273,790	889,429	--	--
\$20,000 under \$25,000	33,024	19,277	--	--	253,455	362,655	1,488,861	4,212,287	* 1,000	* 11,361
\$25,000 under \$30,000	84,077	44,217	* 1,007	* 13	233,806	276,521	1,251,145	2,357,409	--	--
\$30,000 and over	176,783	61,111	76,252	39,382	280,198	156,050	1,268,362	981,896	--	--

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

[2] Less than \$500.

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

Table 2.6--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Age [1]	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	49,123,555	5,703,411,397	42,242,629	3,606,296,025	34,125,046	159,584,048	4,222,541	62,680,581	18,716,079	164,852,577	16,016,413	116,974,712		
Under 18	41,981	2,961,856	6,635	177,681	32,132	192,226	10,654	132,875	34,175	354,781	30,474	250,159		
18 under 35	7,640,198	569,734,588	7,418,676	500,506,918	3,831,120	4,961,424	176,769	1,105,381	1,474,325	4,150,868	1,246,572	2,729,251		
35 under 45	11,934,090	1,327,481,011	11,422,287	1,042,067,831	7,435,715	19,706,109	473,449	3,543,150	3,556,546	15,121,699	2,992,601	10,149,765		
45 under 55	13,217,023	1,696,073,197	12,526,429	1,210,807,018	9,361,728	32,744,951	881,110	10,569,116	4,880,392	32,187,741	4,101,523	21,900,119		
55 under 65	9,504,981	1,270,827,219	8,236,208	711,375,195	7,401,751	40,298,406	1,026,054	14,919,830	4,380,181	39,957,282	3,755,532	27,673,584		
65 and over	6,785,281	836,333,526	2,632,395	141,361,382	6,062,600	61,680,931	1,654,505	32,410,228	4,390,460	73,080,206	3,889,710	54,271,833		
Age [1]	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
	20,973,322	22,831,386	241,090	6,314,045	10,411,923	204,959,216	16,107,612	692,366,058	1,162,514	4,612,509	4,829,457	80,887,147		
	Under 18	8,299	8,921	--	* 1,933	* 3,626	30,844	1,586,778	1,308	1,305	**	**		
	18 under 35	3,013,321	2,358,544	* 2,560	* 95,816	1,328,202	14,493,653	1,335,113	23,774,829	89,377	471,866	** 959,686		
	35 under 45	5,660,821	5,761,168	37,153	959,164	2,737,891	44,525,026	3,111,557	97,722,994	243,453	864,492	396,787		
	45 under 55	6,355,033	7,025,721	101,012	2,380,600	3,065,126	73,230,281	4,122,200	171,812,035	328,734	1,090,445	560,283		
	55 under 65	4,182,819	4,976,670	79,584	2,177,386	2,247,207	53,111,983	3,729,681	187,821,918	267,190	1,317,070	905,793		
	65 and over	1,753,029	2,700,363	20,781	701,079	1,031,564	19,594,645	3,778,217	209,647,703	232,451	867,332	2,819,218		
	Age [1]	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		
(25)		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
11,029,556		251,431,238	3,478,166	61,212,112	3,608,366	42,566,634	284,440	1,583,611	5,593,312	431,469,010	416,705	15,704,443		
Under 18		* 1,666	* 22,158	44,083	**	**	--	--	10,203	449,849	3,638	96,791		
18 under 35		449,063	3,097,254	149,083	1,223,365	** 345,834	** 4,043,208	2,313	818	467,051	32,487	1,275,866		
35 under 45		951,067	9,372,809	464,187	4,822,149	772,000	9,248,201	17,550	13,194	1,327,945	33,940	1,482,207		
45 under 55		1,519,666	23,242,985	884,830	12,579,900	1,065,905	12,674,566	51,254	150,356	1,623,081	84,022	2,712,389		
55 under 65		3,353,605	89,876,890	949,344	17,622,919	862,088	10,406,291	72,742	203,961	1,279,935	98,133	3,522,596		
65 and over		4,754,469	125,819,143	1,027,286	24,919,676	562,539	6,194,369	140,580	1,215,282	891,097	57,381,979	164,486	6,612,594	

Footnotes at end of table

Table 2.6--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age--Continued

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

Age [1]	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	756,895	-7,515,850	2,604,896	11,009,458	6,994,732	86,089,204	74,275	4,743,225	3,407,006	24,886,393	16,945,059	83,337,280
Under 18	--	--	--	--	3,382	27,915	--	--	1,801	5,254	3,545	11,038
18 under 35	58,168	-362,722	457,971	1,675,072	12,878	88,924	10,586	621,868	359,883	1,997,183	2,999,107	6,010,394
35 under 45	132,092	-1,237,810	743,869	3,236,925	90,114	833,540	22,353	1,459,811	707,625	4,896,959	4,153,386	16,985,491
45 under 55	219,624	-1,997,387	793,269	3,342,229	292,159	2,779,134	24,815	1,610,167	928,338	6,253,542	5,046,361	29,224,042
55 under 65	185,035	-2,204,022	509,811	2,382,072	1,291,751	12,213,310	14,007	918,747	789,728	6,357,008	3,443,327	23,248,190
65 and over	161,976	-1,713,909	99,976	373,160	5,304,449	70,146,381	2,514	132,632	619,631	5,376,448	1,299,333	7,858,124

Total itemized deductions

Age [1]	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(57)
All returns, total	1,229,237,268	6,789,435	35,152,244	10,208,792	70,704,272	10,208,792	110,362,922	10,207,311	39,659,600	
Under 18	572,514	3,338	19,246	3,426	170,987	3,426	186,035	3,426	15,047	
18 under 35	143,883,827	444,225	1,418,993	832,085	2,940,563	832,085	5,697,508	832,086	2,757,895	
35 under 45	295,652,364	1,611,472	6,849,338	1,351,670	5,464,019	1,351,670	10,780,701	1,351,670	5,316,682	
45 under 55	340,806,837	2,226,305	10,897,594	1,826,623	8,539,431	1,826,623	16,037,998	1,826,623	7,498,567	
55 under 65	282,919,890	1,573,236	9,142,618	2,225,582	12,250,765	2,225,582	21,516,145	2,224,950	9,265,380	
65 and over	195,401,837	930,658	6,824,455	3,969,407	41,338,507	3,969,407	56,144,536	3,968,556	14,806,029	

Total itemized deductions--continued

Age [1]	Total		Taxes paid deduction					
	Total		State and local taxes		Income tax		General sales tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	48,660,923	432,774,100	46,915,714	265,306,032	35,666,458	246,381,591	11,249,256	18,924,441
Under 18	34,365	145,799	32,104	124,390	30,801	123,240	1,303	1,150
18 under 35	7,509,365	42,809,334	7,206,140	26,820,839	5,913,062	24,721,368	1,293,079	2,099,471
35 under 45	11,836,438	101,686,010	11,406,649	62,089,182	9,167,511	58,065,513	2,239,138	4,003,670
45 under 55	13,141,955	129,716,002	12,746,734	80,819,058	10,281,827	76,014,435	2,464,907	4,804,623
55 under 65	9,463,312	96,983,287	9,159,092	59,989,680	6,955,326	55,933,709	2,203,767	4,055,972
65 and over	6,675,448	61,433,668	6,364,994	35,482,882	3,317,932	31,523,327	3,047,062	3,959,555

Footnotes at end of table

Table 2.6--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age--Continued

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

Age [1]	Total itemized deductions--continued												
	Taxes paid deduction--continued				Other taxes			Total		Interest paid deduction			
	Real estate taxes		Personal property taxes		Number of returns		Amount	Number of returns	Amount	Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	(70)	(71)	(72)	(73)	Number of returns	Amount	Number of returns	Amount	
All returns, total	42,584,481	156,384,349	21,470,392	8,958,052	3,071,407	2,125,666	40,284,927	470,474,844	39,831,381	443,151,695	39,441,507	437,057,932	
Under 18	* 4,289	* 20,734	* 11	* 6	* 143	* 668	8,345	146,946	* 2,967	* 28,690	* 2,967	* 28,671	
18 under 35	5,572,996	14,557,536	3,084,522	1,267,134	320,549	163,824	5,977,171	68,312,099	5,954,130	67,181,280	5,891,416	66,282,156	
35 under 45	10,379,247	36,950,053	5,224,004	2,259,311	676,070	407,464	10,790,544	140,836,033	10,761,797	135,484,065	10,670,936	134,036,399	
45 under 55	11,987,907	45,583,160	6,100,029	2,718,243	867,136	595,541	11,859,215	138,410,304	11,794,451	131,703,543	11,686,991	129,907,927	
55 under 65	8,765,889	34,661,084	4,321,658	1,776,414	719,139	556,108	8,002,205	87,166,070	7,893,095	79,895,810	7,806,091	78,561,178	
65 and over	5,874,153	24,611,782	2,740,168	936,944	488,370	402,060	3,647,447	35,603,393	3,424,941	28,878,307	3,383,107	28,241,598	
Age [1]	Total itemized deductions--continued												
	Interest paid deduction--continued				Investment interest expense deduction			Total		Contributions deduction			
	Home mortgage interest--cont.		Deductible points		Number of returns		Amount	Number of returns	Amount	Cash contributions		Other than cash contributions	
	Number of returns	Amount	Number of returns	Amount	(80)	(81)	(82)	(83)	(84)	(85)	Number of returns	Amount	Number of returns
All returns, total	1,147,219	6,093,762	2,970,713	2,591,861	1,819,888	24,731,289	41,437,749	186,646,644	38,942,196	144,223,015	24,748,231	52,631,443	
Under 18	**	**	--	--	5,382	118,256	11,210	49,888	10,099	31,773	1,511	9,432	
18 under 35	** 143,276	** 899,141	295,834	500,062	95,365	630,757	5,563,112	12,545,645	4,942,366	9,614,175	3,466,409	2,899,454	
35 under 45	281,350	1,427,666	695,444	774,191	356,360	4,597,777	9,842,057	31,688,730	9,038,688	24,160,555	6,279,053	6,700,991	
45 under 55	345,497	1,795,616	1,021,230	722,998	470,629	5,983,763	11,486,845	48,296,694	10,845,239	37,883,735	7,072,154	10,523,332	
55 under 65	265,919	1,334,631	672,572	419,953	458,674	6,850,308	8,490,719	44,736,831	8,172,962	34,056,459	4,966,267	11,506,035	
65 and over	111,177	636,709	286,634	174,656	433,478	6,550,429	6,063,805	49,328,855	5,932,842	38,476,318	2,962,837	20,992,197	
Age [1]	Total itemized deductions--continued												
	Contributions deduction--cont.				Casualty or theft loss deduction			Total after limitation		Limited miscellaneous deductions			
	Carryover from prior years		Amount		Number of returns		Amount	Number of returns	Amount	Unreimbursed employee business expense		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	(92)	(93)	(94)	(95)	(96)	(97)	Number of returns	Amount	
All returns, total	511,689	25,122,432	206,287	5,135,555	12,313,749	76,666,241	15,985,244	75,600,830	20,810,174	5,758,548			
Under 18	1,011	11,358	--	--	15,882	75,035	* 937	* 4,423	7,852	4,260			
18 under 35	42,777	156,853	27,783	368,802	2,655,908	17,220,085	3,287,231	18,799,487	3,033,829	549,741			
35 under 45	82,584	2,412,385	43,096	910,814	3,099,710	18,803,804	4,345,403	21,610,325	4,845,035	1,044,965			
45 under 55	125,647	2,107,413	56,497	2,241,181	3,201,159	18,946,000	4,653,857	20,635,659	5,481,596	1,381,221			
55 under 65	105,031	3,807,511	39,882	821,951	2,106,702	12,948,578	2,900,211	11,869,407	4,163,524	1,243,013			
65 and over	154,650	16,626,912	39,029	792,806	1,234,387	8,672,738	797,604	2,681,529	3,278,337	1,535,348			

Footnotes at end of table

Table 2.6--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age--Continued

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

Age [1]	Total itemized deductions--continued												Exemptions			
	Limited miscellaneous deductions				Miscellaneous deductions subject to 2% AGI limitation				Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)					
All returns, total	9,484,460	29,472,844	28,432,625	110,832,221	1,060,601	19,100,144	564,501	2,525,301	1,605,514	21,987,875	119,049,156	378,007,545				
Under 18	17,731	84,103	19,977	92,786	--	--	2,409	3,104	2,409	3,104	* 5,952	* 19,535				
18 under 35	1,202,177	2,116,855	4,522,781	21,466,083	55,897	829,991	89,591	269,527	145,076	1,106,292	17,317,118	56,532,207				
35 under 45	1,672,394	3,794,886	6,773,412	26,450,175	151,457	2,569,422	117,672	533,012	268,013	3,112,312	36,863,842	117,461,244				
45 under 55	2,423,540	6,372,253	7,601,313	28,389,133	286,688	4,897,601	136,979	608,749	415,112	5,554,819	35,413,252	111,291,657				
55 under 65	2,094,375	7,216,318	5,526,571	20,328,737	345,100	6,459,084	137,263	632,477	473,656	7,155,025	18,669,768	58,670,548				
65 and over	2,074,242	9,888,429	3,988,572	14,105,306	221,460	4,354,046	80,567	478,431	301,247	5,056,325	10,779,224	34,032,354				
Age [1]	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)				
All returns, total	45,237,593	4,144,450,317	3,808,616	20,894,160	45,257,612	871,454,428	21,492,514	34,178,844	42,402,082	837,275,584	42,402,082	837,277,177				
Under 18	34,242	2,418,259	8,202	15,069	35,681	519,736	17,352	13,286	34,371	506,450	34,371	506,450				
18 under 35	7,124,775	373,926,998	240,295	943,898	7,125,523	68,672,842	3,801,723	5,700,038	6,337,141	62,972,804	6,337,141	62,972,804				
35 under 45	11,153,705	923,523,019	994,520	4,146,643	11,159,901	193,443,809	7,344,841	13,445,021	9,966,122	179,988,788	9,966,122	179,988,788				
45 under 55	12,453,457	1,254,358,829	1,272,098	6,128,941	12,456,872	273,314,165	5,871,227	9,316,844	11,798,730	263,987,521	11,798,730	263,989,057				
55 under 65	8,855,334	967,453,881	783,743	4,987,204	8,860,295	209,008,300	2,765,775	3,918,347	8,698,615	205,089,953	8,698,615	205,090,009				
65 and over	5,616,061	622,769,332	509,759	4,672,406	5,619,340	126,495,577	1,691,595	1,785,507	5,567,103	124,710,070	5,567,103	124,710,070				

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

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

[1] Age for joint returns was based on the primary taxpayer's age.

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

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars, except where otherwise indicated]

Table with 12 main columns: Type of tax computation by size of adjusted gross income, Number of returns, Adjusted gross income, Modified taxable income, Income tax before credits, Tax generated, Tax differences due to alternative computations, Taxes from special computation, and Alternative minimum tax. Sub-sections include 'Returns with regular tax computation only' and 'Returns with Form 8615 tax computation'.

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars, except where otherwise indicated]

Table with 12 main columns: Income tax before credits, Total tax credits, Income tax after credits, and Total Income tax. Each column contains sub-columns for Number of returns, Amount, and As a percentage of. Rows include 'Returns with regular tax computation only' and 'Returns with Form 8615 tax computation'.

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

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

[1] See section 4 for the definition of modified taxable income.

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

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income												
	Total			Under 5 percent			5 under 7 percent			Total income tax	Total income tax		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)					
All returns													
Total	92,740,927	7,439,473,161	1,023,920,139	27,078,038	882,883,495	25,473,486	12,999,940	602,930,514	25,473,486	12,999,940	602,930,514	36,494,115	36,494,115
Under \$5,000	863,089	-3,730,093	269,895	665,655	1,632,702	31,483	70,991	196,979	31,483	70,991	196,979	11,781	11,781
\$5,000 under \$10,000	3,368,135	25,495,646	654,390	3,249,848	24,628,454	559,651	33,651	254,048	559,651	33,651	254,048	14,371	14,371
\$10,000 under \$15,000	5,775,871	72,134,324	2,373,130	4,917,439	61,614,637	1,710,582	798,576	9,128,878	1,710,582	798,576	9,128,878	530,088	530,088
\$15,000 under \$20,000	5,720,555	100,369,887	4,759,278	2,899,898	49,173,472	1,577,191	2,494,625	45,615,763	1,577,191	2,494,625	45,615,763	2,698,089	2,698,089
\$20,000 under \$25,000	5,853,087	131,704,447	7,501,691	1,961,574	44,131,335	989,281	1,053,374	22,771,692	989,281	1,053,374	22,771,692	1,447,447	1,447,447
\$25,000 under \$30,000	5,777,215	159,017,821	10,396,566	1,998,056	54,962,102	1,517,017	444,986	12,247,629	1,517,017	444,986	12,247,629	741,753	741,753
\$30,000 under \$40,000	11,156,227	389,433,125	27,293,090	3,528,931	121,851,093	3,579,716	1,718,507	61,780,966	3,579,716	1,718,507	61,780,966	3,649,298	3,649,298
\$40,000 under \$50,000	9,329,664	418,586,587	32,509,507	2,308,988	103,688,130	2,851,687	1,590,959	70,501,334	2,851,687	1,590,959	70,501,334	4,334,939	4,334,939
\$50,000 under \$75,000	17,817,863	1,097,416,752	94,443,395	3,738,257	227,974,453	6,689,838	2,607,001	160,722,336	6,689,838	2,607,001	160,722,336	9,690,968	9,690,968
\$75,000 under \$100,000	10,981,207	947,433,910	90,019,371	1,345,488	114,103,387	3,716,158	1,652,740	8,615,188	3,716,158	1,652,740	8,615,188	8,615,188	8,615,188
\$100,000 under \$200,000	12,041,382	1,600,506,040	209,381,101	421,892	50,275,179	1,636,484	547,198	63,383,719	1,636,484	547,198	63,383,719	3,859,256	3,859,256
\$200,000 or more	4,056,631	2,501,104,714	544,318,726	42,012	28,848,552	614,397	27,332	14,610,392	614,397	27,332	14,610,392	900,936	900,936
Joint returns													
Total	40,551,555	5,089,627,143	733,818,888	10,440,500	549,123,706	15,944,031	5,847,618	401,822,327	15,944,031	5,847,618	401,822,327	24,313,151	24,313,151
Under \$5,000	2,918	-3,660,343	109,646										
\$5,000 under \$10,000	* 1,023	* 7,986	* 1,738	* 12	* 85	* 2							
\$10,000 under \$15,000	* 1,058	* 15,417	* 864	* 1,007	* 14,768	* 233							
\$15,000 under \$20,000	364,714	6,845,373	45,712	363,652	6,826,301	41,862							
\$20,000 under \$25,000	991,346	22,358,142	392,681	990,793	22,345,345	390,689							
\$25,000 under \$30,000	1,020,444	28,105,682	818,671	1,018,892	28,062,817	806,599							
\$30,000 under \$40,000	2,630,643	92,800,174	3,686,985	1,809,953	62,402,012	1,909,399							
\$40,000 under \$50,000	3,283,227	148,479,599	7,479,399	1,466,335	66,252,575	1,774,069							
\$50,000 under \$75,000	10,194,158	638,174,621	41,652,349	3,116,268	191,555,256	5,866,492							
\$75,000 under \$100,000	8,496,260	735,412,345	60,497,999	1,256,279	106,680,427	3,488,991							
\$100,000 under \$200,000	10,133,172	1,350,083,999	167,569,483	385,805	45,521,982	1,510,413							
\$200,000 or more	3,432,592	2,071,004,148	451,563,362	31,504	19,462,139	435,283							
Single returns													
Total	43,351,108	1,808,533,735	228,952,219	13,225,036	208,416,393	6,093,702	5,605,598	133,611,788	6,093,702	5,605,598	133,611,788	8,111,247	8,111,247
Under \$5,000	857,024	1,036,582	132,142	664,010	1,624,683	31,379							
\$5,000 under \$10,000	3,328,812	25,145,880	647,580	3,213,228	24,301,248	555,478							
\$10,000 under \$15,000	5,584,277	69,689,723	2,307,245	4,730,450	59,232,182	1,650,784							
\$15,000 under \$20,000	5,016,491	87,544,295	4,491,658	2,300,763	39,266,047	1,432,853							
\$20,000 under \$25,000	4,425,884	99,524,892	6,656,461	716,306	16,046,123	437,101							
\$25,000 under \$30,000	4,022,516	110,581,521	8,681,533	538,977	14,700,725	436,473							
\$30,000 under \$40,000	6,485,998	225,273,225	20,154,512	555,773	19,031,051	578,809							
\$40,000 under \$50,000	4,324,060	193,211,408	20,341,183	218,924	9,710,014	289,904							
\$50,000 under \$75,000	5,483,103	330,679,883	42,182,867	206,109	12,153,841	355,419							
\$75,000 under \$100,000	1,852,073	158,070,757	23,334,044	45,676	3,806,930	110,586							
\$100,000 under \$200,000	1,482,149	195,373,028	33,226,344	25,416	3,404,286	87,744							
\$200,000 or more	488,720	312,422,544	66,796,649	7,403	6,137,263	127,172							

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued												
	7 under 10 percent			10 under 12 percent			12 under 15 percent						
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)				
All returns													
Total	23,049,236	1,260,257,977	108,268,241	10,306,070	781,398,804	85,320,674	9,871,860	1,111,387,709	150,521,568				
Under \$5,000	73,601	254,046	20,706	18,174	68,329	7,523	15,920	58,542	7,953				
\$5,000 under \$10,000	34,677	246,449	20,680	6,948	45,523	5,065	19,904	150,388	19,793				
\$10,000 under \$15,000	71,184	75,489	75,489	4,578	57,795	6,310	17,937	225,826	30,648				
\$15,000 under \$20,000	305,295	5,226,949	428,318	4,578	78,852	8,879	8,572	148,693	19,945				
\$20,000 under \$25,000	2,807,872	64,101,489	4,971,070	18,728	445,096	48,036	4,527	100,547	13,904				
\$25,000 under \$30,000	3,282,821	90,409,731	7,952,788	41,357	1,122,074	120,733	3,993	109,450	15,184				
\$30,000 under \$40,000	3,242,789	109,023,043	9,873,930	2,639,160	95,821,113	10,028,730	16,625	591,538	76,337				
\$40,000 under \$50,000	2,429,071	109,742,375	8,995,828	1,473,288	63,913,431	7,174,809	1,518,268	70,327,527	9,066,311				
\$50,000 under \$75,000	5,783,922	355,836,938	30,743,988	1,720,933	109,988,699	11,807,310	2,513,528	148,713,981	20,343,016				
\$75,000 under \$100,000	3,242,670	279,146,483	23,828,565	2,255,949	194,272,566	21,210,668	1,361,439	121,482,814	15,982,723				
\$100,000 under \$200,000	1,712,455	203,954,576	17,800,297	2,030,245	253,490,664	28,048,629	4,066,306	541,655,214	73,255,479				
\$200,000 or more	62,879	41,287,146	3,556,572	92,203	62,094,662	6,855,981	324,841	227,823,188	31,690,275				
Joint returns													
Total	10,073,536	805,751,359	69,079,377	4,596,359	505,661,792	55,304,906	4,658,797	741,197,451	100,381,360				
Under \$5,000	--	--	--	--	--	--	--	--	--				
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--				
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--				
\$15,000 under \$20,000	* 40	* 663	* 52	--	--	--	--	--	--				
\$20,000 under \$25,000	* 206	* 5,040	* 382	--	--	--	--	--	--				
\$25,000 under \$30,000	* 437	* 11,763	* 999	* 192	* 5,560	* 578	* 12	* 265	* 36				
\$30,000 under \$40,000	1,000	34,704	2,890	411	14,649	1,622	743	27,287	3,641				
\$40,000 under \$50,000	921,191	42,516,518	3,237,983	577	26,399	2,924	1,184	54,549	7,250				
\$50,000 under \$75,000	4,447,990	277,362,779	24,000,782	609,885	43,165,973	4,438,049	1,990	121,656	16,331				
\$75,000 under \$100,000	3,016,412	260,040,254	22,166,894	1,985,612	171,465,421	18,675,937	662,616	62,020,732	7,893,059				
\$100,000 under \$200,000	1,634,975	194,263,033	16,951,084	1,919,390	239,692,291	26,518,525	3,717,970	498,125,549	67,325,746				
\$200,000 or more	51,285	31,516,604	2,718,310	80,292	51,291,499	5,687,271	274,282	180,847,413	25,135,297				
Single returns													
Total	10,973,311	354,608,390	30,761,508	4,992,621	229,077,804	24,917,101	4,580,894	308,569,875	41,769,912				
Under \$5,000	73,601	254,046	20,706	18,174	68,329	7,523	15,920	58,542	7,953				
\$5,000 under \$10,000	34,677	246,449	20,680	6,900	45,215	5,031	19,904	150,388	19,793				
\$10,000 under \$15,000	69,921	1,012,859	74,281	4,265	54,541	5,971	17,887	225,124	30,556				
\$15,000 under \$20,000	296,708	5,066,854	414,106	* 3,511	* 57,716	* 6,680	8,524	147,827	19,826				
\$20,000 under \$25,000	2,695,325	61,552,921	4,774,383	16,615	396,987	40,807	4,467	99,200	13,708				
\$25,000 under \$30,000	3,110,975	85,660,962	7,544,740	31,839	857,993	91,969	3,849	105,540	14,661				
\$30,000 under \$40,000	2,885,579	96,491,820	8,820,615	2,521,263	91,565,222	9,579,760	6,845	232,120	30,731				
\$40,000 under \$50,000	1,015,025	44,956,033	3,901,341	1,381,493	59,845,297	6,726,553	1,453,966	67,382,535	8,682,726				
\$50,000 under \$75,000	624,746	36,647,304	3,206,094	777,193	46,126,284	5,122,688	2,278,775	133,700,686	18,350,189				
\$75,000 under \$100,000	108,135	9,143,405	802,015	147,312	12,502,645	1,392,603	492,032	41,667,626	5,690,900				
\$100,000 under \$200,000	50,288	6,464,015	572,929	74,092	9,241,843	1,025,883	237,972	30,413,199	4,125,135				
\$200,000 or more	8,331	7,111,723	609,608	9,966	8,315,733	911,636	40,754	34,387,087	4,783,732				

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	15 under 17 percent		17 under 25 percent		25 under 30 percent		25 under 30 percent		25 under 30 percent	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
All returns										
Total	3,987,837	677,462,581	107,914,814	4,613,128	1,252,843,385	255,942,882	702,169	567,201,442	154,818,108	
Under \$5,000	* 6,628	* 24,016	* 3,799	* 5,555	* 22,155	* 4,185	* 106	* 363	* 98	
\$5,000 under \$10,000	* 6,990	* 49,601	* 7,837	13,791	100,709	20,918	* 2,309	* 20,341	* 5,966	
\$10,000 under \$15,000	* 1,007	* 12,568	* 2,059	* 2,307	* 23,302	* 6,733	* 1,324	* 16,596	* 4,613	
\$15,000 under \$20,000	2,255	36,922	5,861	* 4,638	* 77,345	* 15,648	* 3	* 61	* 17	
\$20,000 under \$25,000	2,478	51,652	8,291	2,479	56,265	10,907	* 650	* 13,554	* 3,467	
\$25,000 under \$30,000	* 290	* 7,824	* 1,285	2,934	82,054	15,139	* 1,306	* 36,403	* 10,101	
\$30,000 under \$40,000	1,335	46,590	7,499	4,918	179,066	36,416	* 2,646	* 92,803	* 24,860	
\$40,000 under \$50,000	3,470	158,885	24,900	3,873	180,112	38,760	* 1,114	* 47,556	* 13,274	
\$50,000 under \$75,000	1,264,865	80,630,671	12,799,660	188,183	13,478,902	2,341,851	* 158	* 9,841	* 2,640	
\$75,000 under \$100,000	507,776	43,610,496	6,982,235	612,431	52,876,266	9,610,327	1,787	151,051	39,659	
\$100,000 under \$200,000	1,733,894	258,276,392	41,106,222	1,521,574	228,197,135	43,290,510	6,349	1,047,113	270,899	
\$200,000 or more	456,848	294,556,963	46,965,166	2,250,445	957,564,074	200,551,488	684,417	565,765,758	154,442,513	
Joint returns										
Total	1,804,381	454,158,690	72,355,927	2,506,715	920,895,073	189,814,857	532,258	468,794,942	127,924,245	
Under \$5,000	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]	
\$5,000 under \$10,000	--	--	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$10,000 under \$15,000	--	--	[1]	--	--	--	[1]	[1]	[1]	
\$15,000 under \$20,000	* 9	* 144	* 24	* 1,007	* 18,149	* 3,556	* 3	* 61	* 17	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	--	--	--	--	--	--	[1]	[1]	[1]	
\$30,000 under \$40,000	[1]	[1]	[1]	* 1,001	* 39,655	* 9,154	[1]	[1]	[1]	
\$40,000 under \$50,000	[1]	[1]	[1]	* 672	* 31,572	* 7,516	[1]	[1]	[1]	
\$50,000 under \$75,000	1,232	78,381	12,605	1,881	124,940	23,291	[1]	[1]	[1]	
\$75,000 under \$100,000	974	84,713	13,660	2,827	249,190	49,047	* 324	* 24,815	* 6,767	
\$100,000 under \$200,000	1,406,088	217,063,942	34,499,446	537,610	93,984,100	16,915,870	473	75,341	19,641	
\$200,000 or more	395,299	236,896,706	37,824,711	1,960,710	826,439,585	172,804,711	530,903	468,673,493	127,892,350	
Single returns										
Total	1,953,572	187,559,687	29,881,774	1,861,398	275,287,068	54,645,169	128,279	70,958,874	19,368,002	
Under \$5,000	* 6,628	* 24,016	* 3,799	[1]	[1]	[1]	[1]	[1]	[1]	
\$5,000 under \$10,000	* 6,990	* 49,601	* 7,837	[1]	[1]	[1]	[1]	[1]	[1]	
\$10,000 under \$15,000	* 1,007	* 12,568	* 2,059	* 2,307	* 29,302	* 6,733	[1]	[1]	[1]	
\$15,000 under \$20,000	* 2,195	* 35,849	* 5,686	* 3,629	* 59,178	* 12,088	--	--	--	
\$20,000 under \$25,000	2,478	51,652	8,291	2,383	59,997	10,495	* 650	* 13,554	* 3,467	
\$25,000 under \$30,000	* 195	* 5,319	* 880	2,826	79,020	14,560	[1]	[1]	[1]	
\$30,000 under \$40,000	[1]	[1]	[1]	3,552	127,067	24,727	[1]	[1]	[1]	
\$40,000 under \$50,000	[1]	[1]	[1]	3,081	142,741	30,096	[1]	[1]	[1]	
\$50,000 under \$75,000	1,202,392	76,601,597	12,160,986	175,317	12,601,483	2,187,494	[1]	[1]	[1]	
\$75,000 under \$100,000	436,423	37,284,824	5,977,144	579,831	50,093,823	9,101,209	1,259	108,194	27,889	
\$100,000 under \$200,000	241,074	30,498,826	4,896,284	839,859	113,559,869	22,380,429	939	137,659	36,682	
\$200,000 or more	51,234	42,890,698	6,798,832	230,274	96,385,605	20,853,953	117,204	70,506,738	19,246,538	

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	30 under 50 percent		50 under 100 percent		100 percent or more		50 under 100 percent		100 percent or more	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
All returns	124,264	308,535,366	98,604,941	1,596	525,011	319,471	6,790	-5,953,121	241,840	
Under \$5,000	--	--	--	* 137	* 249	* 140	6,322	-5,987,474	182,225	
\$5,000 under \$10,000	* 7	* 60	* 23	[1]	[1]	[1]	[1]	[1]	[1]	
\$10,000 under \$15,000	* 1,548	* 19,425	* 6,015	* 3	* 30	* 20	* 40	* 527	* 573	
\$15,000 under \$20,000	* 650	* 11,121	* 3,851	--	--	--	* 41	* 710	* 1,478	
\$20,000 under \$25,000	* 1,337	* 31,362	* 10,180	* 69	* 1,443	* 1,107	--	--	--	
\$25,000 under \$30,000	* 1,324	* 36,790	* 12,349	[1]	[1]	[1]	[1]	[1]	[1]	
\$30,000 under \$40,000	* 1,299	* 46,307	* 15,201	[1]	[1]	[1]	[1]	[1]	[1]	
\$40,000 under \$50,000	* 624	* 26,862	* 8,351	[1]	[1]	[1]	[1]	[1]	[1]	
\$50,000 under \$75,000	* 932	* 56,133	* 18,757	* 34	* 2,122	* 1,189	* 49	* 2,674	* 4,179	
\$75,000 under \$100,000	* 648	* 50,442	* 16,864	* 268	* 22,832	* 15,559	* 10	* 796	* 1,423	
\$100,000 under \$200,000	1,147	180,570	63,667	* 168	* 29,271	* 20,953	* 154	* 16,206	* 28,704	
\$200,000 or more	114,748	308,076,294	98,449,683	897	468,537	280,060	* 10	* 9,149	* 11,654	
Joint returns	87,000	245,376,198	78,249,431	1,352	476,554	289,924	3,039	-3,630,950	161,678	
Under \$5,000	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]	
\$5,000 under \$10,000	--	--	--	--	--	--	[1]	[1]	[1]	
\$10,000 under \$15,000	* 7	* 80	* 35	[1]	[1]	[1]	* 40	* 527	* 573	
\$15,000 under \$20,000	--	--	--	--	--	--	* 3	* 54	* 200	
\$20,000 under \$25,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$25,000 under \$30,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$30,000 under \$40,000	--	--	--	--	--	--	[1]	[1]	[1]	
\$40,000 under \$50,000	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]	
\$50,000 under \$75,000	* 11	* 727	* 324	* 4	* 234	* 168	[1]	[1]	[1]	
\$75,000 under \$100,000	* 11	* 957	* 399	* 128	* 10,236	* 7,084	* 3	* 258	* 882	
\$100,000 under \$200,000	1,014	159,741	56,867	* 165	* 28,800	* 20,552	* 150	* 15,702	* 27,623	
\$200,000 or more	85,941	245,214,360	78,191,673	834	435,114	260,466	* 10	* 9,149	* 11,654	
Single returns	27,982	41,623,253	13,335,561	* 219	* 30,945	* 19,709	2,197	-1,210,342	48,533	
Under \$5,000	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]	
\$5,000 under \$10,000	* 7	* 60	* 23	[1]	[1]	[1]	[1]	[1]	[1]	
\$10,000 under \$15,000	* 1,542	* 19,345	* 5,980	[1]	[1]	[1]	[1]	[1]	[1]	
\$15,000 under \$20,000	* 650	* 11,121	* 3,851	--	--	--	* 38	* 656	* 1,279	
\$20,000 under \$25,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$25,000 under \$30,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$30,000 under \$40,000	* 1,299	* 46,307	* 15,201	--	--	--	--	--	--	
\$40,000 under \$50,000	* 624	* 26,862	* 8,351	--	--	--	[1]	[1]	[1]	
\$50,000 under \$75,000	* 921	* 55,406	* 18,433	* 30	* 1,888	* 1,021	[1]	[1]	[1]	
\$75,000 under \$100,000	* 636	* 49,485	* 16,465	* 140	* 12,498	* 8,408	* 7	* 538	* 541	
\$100,000 under \$200,000	* 56	* 10,021	* 3,391	--	--	--	* 4	* 504	* 1,081	
\$200,000 or more	19,602	41,336,827	13,241,470	* 43	* 16,513	* 10,247	--	--	--	

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 [1] Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits										
	All returns		Total		Child care credit		Credit for the elderly and disabled		Child tax credit		Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns, total	138,394,754	46,091,502	58,938,971	6,466,792	3,486,637	95,261	14,571	25,741,511	31,741,551		
No adjusted gross income	2,675,594	4,602	3,925	* 4	* 5	** 315	** 224	3,602	3,070		
\$1 under \$5,000	11,633,370	128,710	3,722	* 625	* 223	**	**	* 2,095	* 904		
\$5,000 under \$10,000	11,786,747	680,091	46,864	--	--	* 1,658	* 98	* 2,943	* 260		
\$10,000 under \$15,000	11,711,680	1,812,137	337,648	34,535	4,404	53,739	9,898	223,656	23,639		
\$15,000 under \$20,000	10,937,694	3,095,853	1,036,307	258,485	70,167	32,616	3,141	1,294,236	355,340		
\$20,000 under \$25,000	9,912,261	4,290,763	2,282,668	424,355	219,309	9,932	1,211	2,066,202	1,026,261		
\$25,000 under \$30,000	8,749,761	3,569,803	2,942,500	456,804	300,522	--	--	2,147,348	1,545,132		
\$30,000 under \$40,000	14,151,824	5,849,213	5,687,787	757,388	477,339	--	--	3,670,668	3,604,360		
\$40,000 under \$50,000	10,687,193	4,699,854	5,610,678	587,976	314,945	--	--	3,057,747	4,033,045		
\$50,000 under \$75,000	18,854,917	8,424,127	13,016,392	1,351,595	723,722	--	--	6,098,909	9,839,487		
\$75,000 under \$100,000	11,140,408	5,877,571	9,758,876	1,059,945	556,015	--	--	4,053,416	7,001,516		
\$100,000 under \$200,000	12,088,423	5,757,978	6,622,352	1,263,315	678,382	--	--	3,119,295	4,307,293		
\$200,000 under \$500,000	3,121,485	1,327,157	2,329,368	236,082	121,568	--	--	1,393	1,243		
\$500,000 under \$1,000,000	589,306	342,863	1,744,714	** 35,682	** 20,034	--	--	--	--		
\$1,000,000 under \$1,500,000	150,431	96,453	94,195	**	**	--	--	--	--		
\$1,500,000 under \$2,000,000	64,007	43,087	628,879	**	**	--	--	--	--		
\$2,000,000 under \$5,000,000	98,724	69,452	1,820,947	**	**	--	--	--	--		
\$5,000,000 under \$10,000,000	24,975	18,816	1,038,960	**	**	--	--	--	--		
\$10,000,000 or more	15,956	12,972	3,084,408	**	**	--	--	--	--		
Taxable returns, total	92,740,927	32,144,174	45,827,577	4,355,890	2,246,696	55,360	8,278	16,167,669	24,080,565		
No adjusted gross income	6,301	2,191	2,860	* 4	* 5	** 301	** 220	1,559	2,309		
\$1 under \$5,000	856,788	110,490	2,647	--	--	--	--	* 243	* 348		
\$5,000 under \$10,000	3,368,135	115,892	4,095	--	--	**	**	--	--		
\$10,000 under \$15,000	5,775,871	952,539	104,192	--	--	23,753	4,825	--	--		
\$15,000 under \$20,000	5,720,565	845,859	187,853	--	--	24,653	2,540	* 1,676	* 1,679		
\$20,000 under \$25,000	5,853,087	1,314,914	487,409	* 2,688	* 796	* 6,653	* 694	39,173	39,171		
\$25,000 under \$30,000	5,777,215	1,095,545	824,139	16,078	8,522	--	--	229,990	229,891		
\$30,000 under \$40,000	11,156,227	3,273,244	2,796,594	254,054	126,187	--	--	1,501,243	1,634,412		
\$40,000 under \$50,000	9,329,664	3,516,647	3,698,484	357,791	163,208	--	--	2,019,147	2,650,128		
\$50,000 under \$75,000	17,817,863	7,529,272	11,024,276	1,160,792	595,312	--	--	5,321,796	8,464,256		
\$75,000 under \$100,000	10,981,207	5,754,917	9,359,375	1,035,801	538,035	--	--	3,951,427	6,774,211		
\$100,000 under \$200,000	12,041,382	5,726,324	6,423,109	1,257,008	673,064	--	--	3,100,016	4,282,920		
\$200,000 under \$500,000	3,115,244	1,323,901	2,120,317	236,005	121,535	--	--	* 1,389	* 1,239		
\$500,000 under \$1,000,000	588,046	342,110	1,617,115	** 35,670	** 20,032	--	--	--	--		
\$1,000,000 or more	353,341	240,329	7,175,113	**	**	--	--	--	--		
Nontaxable returns, total	45,653,826	13,947,327	13,111,394	2,110,902	1,239,941	42,901	6,293	9,573,852	7,660,986		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued									
	Education credit		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	7,725,138	7,022,420	5,192,133	893,957	4,344,189	1,000,149	93,369	351,184	2,960,172	797,162
No adjusted gross income	** 517	** 327	273	92	**	**	* 38	* 57	* 9	* 3
\$1 under \$5,000	**	**	* 106	* 106	--	--	--	--	* 637	* 90
\$5,000 under \$10,000	86,557	8,246	43,737	2,886	** 3,019	** 35	--	--	447,503	32,357
\$10,000 under \$15,000	497,570	172,644	259,377	60,963	33,268	3,985	--	--	642,247	54,465
\$15,000 under \$20,000	695,625	425,403	608,572	84,049	59,955	8,809	* 1,007	* 371	212,941	76,138
\$20,000 under \$25,000	740,224	594,529	1,184,202	197,554	102,428	19,552	* 1,088	* 456	398,815	202,245
\$25,000 under \$30,000	637,874	550,663	631,116	161,471	123,740	28,143	* 1,632	* 1,568	727,259	316,809
\$30,000 under \$40,000	1,229,482	1,120,372	1,296,260	196,164	374,836	73,888	9,551	11,922	530,760	115,055
\$40,000 under \$50,000	841,353	847,007	1,167,867	190,627	399,364	86,920	12,547	18,967	--	--
\$50,000 under \$75,000	1,570,901	1,705,504	* 625	* 44	1,074,168	239,835	30,625	98,193	--	--
\$75,000 under \$100,000	1,274,749	1,526,097	--	--	856,555	192,403	16,623	64,195	--	--
\$100,000 under \$200,000	150,487	71,628	--	--	1,054,189	266,052	19,439	150,208	--	--
\$200,000 under \$500,000	--	--	--	--	223,150	66,919	** 809	** 5,248	--	--
\$500,000 under \$1,000,000	--	--	--	--	** 39,515	** 13,610	**	**	--	--
\$1,000,000 under \$1,500,000	--	--	--	--	**	**	**	**	--	--
\$1,500,000 under \$2,000,000	--	--	--	--	**	**	**	**	--	--
\$2,000,000 under \$5,000,000	--	--	--	--	**	**	**	**	--	--
\$5,000,000 under \$10,000,000	--	--	--	--	**	**	**	**	--	--
\$10,000,000 or more	--	--	--	--	**	**	**	**	--	--
Taxable returns, total	5,453,195	5,098,239	3,152,302	489,012	4,070,368	940,565	34,564	144,994	1,191,208	275,639
No adjusted gross income	** 253	** 208	213	73	**	**	--	--	* 9	* 3
\$1 under \$5,000	**	**	* 106	* 106	--	--	--	--	--	--
\$5,000 under \$10,000	* 3,924	* 366	* 6,934	* 286	** 10	** 3	--	--	11,547	952
\$10,000 under \$15,000	139,297	25,611	137,935	24,522	20,750	2,392	--	--	558,692	42,714
\$15,000 under \$20,000	306,595	125,335	405,902	44,279	43,541	7,605	--	--	* 937	* 348
\$20,000 under \$25,000	441,590	332,009	716,631	86,421	73,148	13,400	--	--	* 3,608	* 2,746
\$25,000 under \$30,000	383,591	336,897	185,108	58,113	95,435	20,061	--	--	264,672	153,664
\$30,000 under \$40,000	819,391	720,906	817,493	127,026	306,953	60,987	* 1,000	* 482	351,743	75,212
\$40,000 under \$50,000	618,667	582,905	881,356	148,141	348,933	75,059	* 2,044	* 2,848	--	--
\$50,000 under \$75,000	1,353,339	1,429,892	* 625	* 44	1,016,862	224,321	* 7,779	* 13,045	--	--
\$75,000 under \$100,000	1,237,394	1,473,289	--	--	849,241	190,834	8,747	16,339	--	--
\$100,000 under \$200,000	149,154	70,820	--	--	1,052,860	265,387	14,203	107,297	--	--
\$200,000 under \$500,000	--	--	--	--	223,125	66,910	** 791	** 4,983	--	--
\$500,000 under \$1,000,000	--	--	--	--	** 39,509	** 13,605	**	**	--	--
\$1,000,000 or more	--	--	--	--	**	**	**	**	--	--
Nontaxable returns, total	2,271,942	1,924,182	2,039,831	404,945	273,821	59,585	56,804	206,190	1,768,964	521,523

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued											
	Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Other tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)			
All returns, total	389,098	1,032,247	6,418,317	10,958,470	386,681	1,302,464	32,209	120,603	79,911	168,593		
No adjusted gross income	--	--	151	13	--	--	43	26	* 14	* 113		
\$1 under \$5,000	--	--	125,978	2,391	--	--	--	--	--	--		
\$5,000 under \$10,000	* 727	* 42	95,754	2,666	* 1,949	* 199	* 1,299	* 44	* 650	* 6		
\$10,000 under \$15,000	* 634	* 64	122,013	6,335	* 3,913	* 832	--	--	** 1,614	** 419		
\$15,000 under \$20,000	* 631	* 109	122,772	10,332	* 1,611	* 2,239	--	--	**	**		
\$20,000 under \$25,000	5,532	3,061	143,642	14,044	* 1,911	* 1,299	--	--	* 4,013	* 2,070		
\$25,000 under \$30,000	4,233	2,701	155,818	23,334	8,029	5,533	--	--	* 827	* 637		
\$30,000 under \$40,000	4,226	4,406	312,213	45,483	21,404	28,636	--	--	* 1,725	* 2,805		
\$40,000 under \$50,000	8,417	16,095	361,082	41,338	21,256	37,756	* 625	* 618	9,492	14,183		
\$50,000 under \$75,000	26,071	20,291	952,000	206,183	65,719	133,501	* 2,049	* 3,511	16,717	28,418		
\$75,000 under \$100,000	34,659	38,395	854,194	214,073	66,524	128,993	* 2,081	* 6,939	16,552	25,753		
\$100,000 under \$200,000	163,170	165,391	1,708,249	754,929	114,331	178,259	4,865	9,765	19,902	38,296		
\$200,000 under \$500,000	55,347	140,800	960,785	1,920,006	44,805	** 21,246	**	** 99,701	5,020	6,926		
\$500,000 under \$1,000,000	34,495	159,886	288,317	1,432,537	24,827	102,599	**	**	** 3,386	** 48,966		
\$1,000,000 under \$1,500,000	8,887	110,331	84,665	739,541	9,788	70,010	**	**	**	**		
\$1,500,000 under \$2,000,000	3,635	60,006	38,493	494,282	5,446	63,183	**	**	**	**		
\$2,000,000 under \$5,000,000	5,976	155,298	62,732	1,471,381	10,008	167,116	**	**	**	**		
\$5,000,000 under \$10,000,000	1,570	69,269	17,310	839,138	3,275	111,007	**	**	**	**		
\$10,000,000 or more	887	86,103	12,151	2,740,464	2,649	225,896	**	**	**	**		
Taxable returns, total	338,391	987,308	6,207,200	10,014,389	349,510	1,240,829	29,574	114,558	73,655	152,082		
No adjusted gross income	--	--	* 74	* 5	--	--	43	26	* 9	* 15		
\$1 under \$5,000	--	--	110,247	2,187	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	91,537	2,474	* 650	* 1	* 650	* 10	* 650	* 6		
\$10,000 under \$15,000	**	**	102,035	3,832	* 1,097	* 2	--	--	* 1,000	* 294		
\$15,000 under \$20,000	**	**	113,014	6,068	--	--	--	--	--	--		
\$20,000 under \$25,000	** 1,241	** 650	128,585	8,222	* 982	* 1,229	--	--	* 4,013	* 2,070		
\$25,000 under \$30,000	* 1,275	* 278	134,034	12,684	* 4,004	* 1,758	--	--	* 787	* 610		
\$30,000 under \$40,000	* 3,187	* 2,779	278,430	24,416	11,939	16,006	--	--	* 1,645	* 2,645		
\$40,000 under \$50,000	5,655	7,352	338,418	29,772	15,210	24,889	--	--	* 6,232	* 6,660		
\$50,000 under \$75,000	22,933	15,853	910,829	136,229	56,418	107,562	* 1,748	* 1,829	14,842	23,510		
\$75,000 under \$100,000	33,106	36,996	841,228	169,369	65,221	127,132	* 1,027	* 3,286	16,494	25,386		
\$100,000 under \$200,000	160,740	161,851	1,698,446	636,817	114,091	177,758	4,865	9,765	19,594	35,281		
\$200,000 under \$500,000	54,948	131,351	957,816	1,721,454	23,931	44,312	** 21,241	** 99,643	5,006	6,790		
\$500,000 under \$1,000,000	34,400	155,005	287,600	1,310,063	24,808	102,370	**	**	** 3,383	** 48,814		
\$1,000,000 or more	20,906	475,192	214,909	5,950,797	31,160	637,811	**	**	**	**		
Nontaxable returns, total	20,706	44,940	211,117	944,081	37,171	61,634	2,635	6,045	6,256	16,511		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Total income tax		All other taxes					
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax	
					(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	92,740,926	1,023,916,399	92,740,927	1,023,920,139	22,616,201	53,821,990	5,148,030	4,347,720	17,074,708	47,842,244
No adjusted gross income	6,301	181,211	6,301	181,211	274,498	513,983	37,401	55,284	227,919	426,829
\$1 under \$5,000	856,788	88,684	856,788	88,684	1,350,300	635,544	90,714	15,289	1,223,200	593,978
\$5,000 under \$10,000	3,368,135	654,390	3,368,135	654,390	1,942,922	1,794,289	144,235	46,450	1,751,376	1,728,692
\$10,000 under \$15,000	5,775,871	2,373,130	5,775,871	2,373,130	1,940,919	2,528,050	190,304	55,012	1,714,841	2,453,102
\$15,000 under \$20,000	5,720,555	4,759,278	5,720,555	4,759,278	1,442,821	2,038,165	254,414	76,469	1,154,425	1,949,281
\$20,000 under \$25,000	5,853,087	7,501,691	5,853,087	7,501,691	1,172,082	1,757,227	289,699	97,668	850,630	1,649,327
\$25,000 under \$30,000	5,777,215	10,396,566	5,777,215	10,396,566	1,048,195	1,840,000	253,822	94,758	776,607	1,732,300
\$30,000 under \$40,000	11,156,227	27,293,090	11,156,227	27,293,090	1,901,028	3,192,333	575,878	276,063	1,300,938	2,895,477
\$40,000 under \$50,000	9,329,664	32,509,507	9,329,664	32,509,507	1,646,372	3,043,529	494,671	303,670	1,138,138	2,713,697
\$50,000 under \$75,000	17,817,863	94,443,384	17,817,863	94,443,384	3,296,269	6,833,857	1,110,130	848,562	2,175,980	5,918,754
\$75,000 under \$100,000	10,981,207	90,019,371	10,981,207	90,019,371	2,316,893	5,861,893	770,091	738,691	1,504,737	5,072,370
\$100,000 under \$200,000	12,041,382	209,381,101	12,041,382	209,381,101	2,852,443	10,788,086	785,695	1,271,887	2,035,499	9,334,868
\$200,000 under \$500,000	3,115,243	177,041,085	3,115,243	177,041,086	1,028,307	7,016,379	130,846	414,780	866,406	6,359,989
\$500,000 under \$1,000,000	588,046	94,213,951	588,046	94,213,951	240,680	2,456,259	13,158	35,326	215,205	2,283,778
\$1,000,000 under \$1,500,000	150,100	44,125,224	150,100	44,125,224	63,421	812,116	3,177	5,824	55,824	745,609
\$1,500,000 under \$2,000,000	63,863	26,720,695	63,863	26,721,295	29,440	448,666	1,332	2,826	25,190	397,857
\$2,000,000 under \$5,000,000	98,525	71,645,509	98,525	71,647,095	47,389	1,063,849	1,801	4,317	40,088	901,389
\$5,000,000 under \$10,000,000	24,924	39,556,521	24,924	39,556,521	12,902	399,273	411	999	10,478	273,086
\$10,000,000 or more	15,929	91,012,054	15,929	91,013,554	9,321	798,488	252	1,344	7,226	411,863
Taxable returns, total	92,740,926	1,023,916,399	92,740,927	1,023,920,139	14,629,554	42,527,052	4,110,643	3,910,881	10,207,763	37,162,491
No adjusted gross income	6,301	181,211	6,301	181,211	2,092	20,303	241	1,434	1,793	17,164
\$1 under \$5,000	856,788	88,684	856,788	88,684	31,217	5,220	7,974	1,396	21,081	3,571
\$5,000 under \$10,000	3,368,135	654,390	3,368,135	654,390	178,501	110,572	23,635	15,245	143,404	94,224
\$10,000 under \$15,000	5,775,871	2,373,130	5,775,871	2,373,130	500,349	532,493	72,972	18,165	411,784	508,836
\$15,000 under \$20,000	5,720,555	4,759,278	5,720,555	4,759,278	568,312	718,295	136,541	43,713	411,641	670,311
\$20,000 under \$25,000	5,853,087	7,501,691	5,853,087	7,501,691	588,697	755,588	147,256	47,199	412,395	705,729
\$25,000 under \$30,000	5,777,215	10,396,566	5,777,215	10,396,566	563,145	816,086	147,412	54,790	394,837	758,447
\$30,000 under \$40,000	11,156,227	27,293,090	11,156,227	27,293,090	1,324,803	1,970,169	424,749	205,173	864,588	1,757,822
\$40,000 under \$50,000	9,329,664	32,509,507	9,329,664	32,509,507	1,331,364	2,312,477	146,654	282,136	890,970	2,032,324
\$50,000 under \$75,000	17,817,863	94,443,384	17,817,863	94,443,384	3,004,113	5,961,736	1,040,633	796,558	1,943,912	5,115,746
\$75,000 under \$100,000	10,981,207	90,019,371	10,981,207	90,019,371	2,270,227	5,667,677	757,650	728,647	1,469,909	4,890,958
\$100,000 under \$200,000	12,041,382	209,381,101	12,041,382	209,381,101	2,837,290	10,682,122	784,165	1,269,285	2,022,621	9,246,617
\$200,000 under \$500,000	3,115,243	177,041,085	3,115,243	177,041,086	1,026,777	7,001,942	130,672	414,250	865,192	6,351,144
\$500,000 under \$1,000,000	588,046	94,213,951	588,046	94,213,951	240,385	2,453,375	13,134	35,297	214,972	2,282,067
\$1,000,000 or more	353,341	273,059,961	353,341	273,063,689	162,283	3,518,997	6,957	17,613	138,664	2,727,530
Nontaxable returns, total	--	--	--	--	7,986,646	11,294,938	1,037,386	436,839	6,866,945	10,679,754

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All other taxes--continued						Eamed income credit used to offset other taxes		Total tax liability		Tax payments	
	Social security taxes on tip income			Household employment tax			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount		Number of returns	Amount							
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
All returns, total	355,457	73,109	225,441	917,524	4,874,407	96,815,936	1,071,872,816	133,577,700	1,189,243,053			
No adjusted gross income	3,010	1,820	8,054	25,352	99,751	234,675	605,713	2,091,933	3,057,365			
\$1 under \$5,000	33,592	2,162	* 4,972	* 23,652	632,493	1,961,072	522,445	9,806,598	2,010,493			
\$5,000 under \$10,000	48,734	7,064	* 1,017	* 11,505	1,329,882	927,439	1,507,457	10,850,924	4,986,618			
\$10,000 under \$15,000	47,030	13,614	2,027	5,189	1,137,179	1,472,211	3,401,938	11,084,693	9,062,741			
\$15,000 under \$20,000	28,815	8,693	* 10	* 109	585,303	852,734	5,882,011	10,602,199	13,397,440			
\$20,000 under \$25,000	22,900	2,879	3,828	5,744	426,698	506,835	8,616,321	9,761,499	17,531,549			
\$25,000 under \$30,000	17,170	2,733	2,696	7,922	349,837	338,544	11,670,718	8,640,262	20,664,534			
\$30,000 under \$40,000	28,115	3,870	4,569	12,809	313,265	165,263	29,955,773	14,063,203	47,622,449			
\$40,000 under \$50,000	27,703	7,307	7,770	15,720	--	--	35,318,058	10,636,008	50,848,602			
\$50,000 under \$75,000	34,382	7,669	18,590	48,344	--	--	101,071,554	18,799,091	131,428,282			
\$75,000 under \$100,000	24,760	2,543	12,773	21,400	--	--	95,846,923	11,119,289	116,630,450			
\$100,000 under \$200,000	32,619	10,659	44,609	146,469	--	--	220,160,149	12,067,238	232,587,861			
\$200,000 under \$500,000	6,000	1,628	59,457	208,996	--	--	184,057,465	3,113,887	172,568,275			
\$500,000 under \$1,000,000	408	260	24,131	122,850	--	--	96,670,210	587,651	89,986,092			
\$1,000,000 under \$1,500,000	* 75	* 42	8,856	43,811	--	--	42,154,442	150,016	42,154,442			
\$1,500,000 under \$2,000,000	* 69	* 96	5,149	33,687	--	--	27,169,961	63,821	26,009,747			
\$2,000,000 under \$5,000,000	67	57	9,910	71,003	--	--	72,710,944	98,510	69,623,527			
\$5,000,000 under \$10,000,000	* 6	* 1	3,591	38,797	--	--	39,955,794	24,945	40,529,166			
\$10,000,000 or more	* 3	* 12	3,433	74,166	--	--	91,812,042	15,934	98,543,421			
Taxable returns, total	188,291	40,785	198,303	784,303	4,874,407	92,735,610	1,066,446,822	91,370,329	1,143,475,027			
No adjusted gross income	--	--	111	1,579	--	--	201,513	6,181	268,964			
\$1 under \$5,000	* 1,650	* 247	--	--	--	--	93,905	386,260	59,937			
\$5,000 under \$10,000	* 8,998	* 942	--	--	--	--	764,961	3,138,951	1,586,708			
\$10,000 under \$15,000	11,303	3,984	* 528	* 1,271	--	--	2,905,623	5,588,388	5,313,516			
\$15,000 under \$20,000	10,943	3,347	--	--	--	--	5,477,573	5,597,595	8,369,064			
\$20,000 under \$25,000	9,973	990	* 1,623	* 613	--	--	8,257,279	5,782,593	11,699,662			
\$25,000 under \$30,000	9,635	782	* 998	* 230	--	--	11,212,652	5,718,134	15,293,072			
\$30,000 under \$40,000	17,598	1,983	* 2,283	* 1,912	--	--	29,263,215	11,101,204	40,850,492			
\$40,000 under \$50,000	24,109	6,173	6,176	8,984	--	--	34,821,983	9,292,000	46,431,619			
\$50,000 under \$75,000	30,389	7,178	17,422	32,467	--	--	100,404,809	17,775,183	126,855,523			
\$75,000 under \$100,000	24,455	2,410	12,056	18,794	--	--	95,687,047	10,963,057	115,573,457			
\$100,000 under \$200,000	32,619	10,659	42,892	131,556	--	--	220,063,222	12,022,421	232,022,522			
\$200,000 under \$500,000	5,993	1,624	59,235	204,043	--	--	184,043,028	3,109,052	172,441,632			
\$500,000 under \$1,000,000	408	260	24,086	122,071	--	--	96,667,326	586,687	89,935,105			
\$1,000,000 or more	220	207	30,892	260,784	--	--	276,582,686	352,622	276,773,754			
Nontaxable returns, total	167,166	32,323	27,138	133,222	4,874,407	4,080,325	5,425,994	42,207,371	45,768,026			

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income		Tax payments--continued										
		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)			
All returns, total	120,500,889	11,128,072	252,998,613	15,590,592	16,248,869	1,758,125	86,530,919	1,443,437	2,288,806			
No adjusted gross income	543,659	121,921	1,193,395	191,526	333,488	25,596	221,047	5,014	9,239			
\$1 under \$5,000	8,148,662	148,746	244,089	61,269	55,604	62,136	34,423	* 494	* 2,125			
\$5,000 under \$10,000	9,042,344	4,342,997	364,730	105,902	95,921	43,858	50,702	* 73	* 248			
\$10,000 under \$15,000	9,262,164	8,124,226	568,385	302,534	783,794	39,539	62,941	* 1,000	* 930			
\$15,000 under \$20,000	9,460,396	12,314,252	694,208	3,137,032	2,584,575	50,622	85,804	* 4,498	* 4,498			
\$20,000 under \$25,000	9,025,994	16,259,759	894,306	2,961,453	3,262,558	40,776	89,643	* 811	* 1,722			
\$25,000 under \$30,000	8,070,267	19,231,986	1,081,420	2,102,992	2,741,593	43,610	93,687	1,355	2,119			
\$30,000 under \$40,000	13,309,957	44,588,272	2,405,966	2,445,860	3,422,949	78,137	212,336	1,268	1,759			
\$40,000 under \$50,000	10,140,720	47,309,404	2,988,942	1,183,472	1,586,862	72,697	179,722	796	566			
\$50,000 under \$75,000	17,914,569	120,696,792	9,295,866	890,653	1,175,910	181,272	726,260	12,516	8,337			
\$75,000 under \$100,000	10,637,829	105,000,357	1,464,943	116,758	156,629	158,898	890,356	123,612	44,592			
\$100,000 under \$200,000	11,393,266	197,436,470	2,352,445	25,807	39,005	375,823	3,480,153	818,639	965,048			
\$200,000 under \$500,000	2,769,579	118,189,232	1,238,076	* 5	* 3	329,319	8,077,124	371,658	854,933			
\$500,000 under \$1,000,000	492,587	49,541,540	338,907	32,359,619	--	125,215	7,817,533	65,153	230,919			
\$1,000,000 under \$1,500,000	122,881	19,856,154	101,749	17,101,762	--	43,596	5,120,226	16,374	64,017			
\$1,500,000 under \$2,000,000	51,516	10,929,349	45,654	11,259,484	--	22,574	3,789,829	6,907	26,995			
\$2,000,000 under \$5,000,000	80,304	27,490,291	71,876	29,568,901	--	41,253	12,506,564	11,297	47,536			
\$5,000,000 under \$10,000,000	20,736	14,132,192	19,599	17,074,056	--	13,134	9,304,684	3,204	14,032			
\$10,000,000 or more	13,459	24,538,153	13,302	40,198,855	--	10,068	33,787,884	2,034	9,191			
Taxable returns, total	85,968,447	803,651,494	10,008,399	5,503	11,422	1,586,183	86,012,496	1,428,765	2,262,757			
No adjusted gross income	4,445	63,200	1,513	--	--	605	89,131	91	254			
\$1 under \$5,000	323,679	41,384	18,030	--	--	27,894	7,095	--	--			
\$5,000 under \$10,000	3,049,587	1,509,808	42,085	--	--	21,594	16,572	* 3	* 17			
\$10,000 under \$15,000	4,951,374	4,928,630	170,208	--	--	23,156	31,040	--	--			
\$15,000 under \$20,000	5,112,670	7,791,102	250,509	--	--	35,458	50,236	* 288	* 1,653			
\$20,000 under \$25,000	5,356,548	10,897,892	293,840	--	--	29,388	56,180	* 96	* 24			
\$25,000 under \$30,000	5,349,839	14,260,829	334,391	--	--	31,909	69,451	* 329	* 69			
\$30,000 under \$40,000	10,543,104	38,337,874	696,368	* 1,047	* 3,149	66,588	175,648	* 967	* 423			
\$40,000 under \$50,000	8,865,268	43,342,491	736,730	* 1,011	* 3,837	64,980	155,785	* 519	* 284			
\$50,000 under \$75,000	16,982,694	116,698,423	1,845,504	** 2,431	** 1,219	170,604	672,615	10,131	6,484			
\$75,000 under \$100,000	10,500,272	104,119,127	1,449,748	**	**	156,086	860,260	122,538	42,337			
\$100,000 under \$200,000	11,361,276	197,066,418	2,342,769	* 1,015	* 3,217	373,337	3,458,541	817,411	964,195			
\$200,000 under \$500,000	2,767,030	118,138,382	1,236,283	--	--	328,941	8,067,774	371,488	854,538			
\$500,000 under \$1,000,000	492,074	49,526,026	338,541	--	--	125,109	7,811,240	65,112	230,828			
\$1,000,000 or more	288,587	96,929,909	251,880	--	--	130,536	64,490,928	39,792	161,652			
Nontaxable returns, total	34,532,443	39,443,485	1,119,673	15,595,088	16,237,467	171,941	518,424	14,672	26,050			

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued						Earned income credit refundable portion		Federal telephone excise tax credit	
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	318,754	85,905	84,547	52,199	22,397	27,567	20,268,821	39,072,222	96,873,353	4,164,063
No adjusted gross income	22,881	6,329	684	362	* 30	* 220	137,223	126,381	1,903,631	88,822
\$1 under \$5,000	11,104	2,745	--	--	--	--	2,512,414	1,622,141	3,584,433	133,508
\$5,000 under \$10,000	13,546	3,337	* 1,299	* 21	* 1,055	* 996	4,240,682	6,688,442	5,670,531	223,587
\$10,000 under \$15,000	20,342	20,943	* 3,834	* 773	* 2,944	* 3,012	3,731,353	11,214,308	7,034,712	281,531
\$15,000 under \$20,000	24,358	5,858	* 1,632	* 1,464	* 2,288	* 4,590	3,147,195	9,212,446	7,058,989	286,765
\$20,000 under \$25,000	24,065	4,592	* 1,254	* 258	--	--	2,922,994	6,218,585	6,775,377	281,270
\$25,000 under \$30,000	18,714	3,448	* 1,278	* 439	* 2,646	* 1,974	2,117,333	2,959,402	6,045,308	249,460
\$30,000 under \$40,000	39,784	6,119	6,216	1,694	* 2,928	* 2,249	1,459,628	1,030,518	10,388,101	424,424
\$40,000 under \$50,000	28,361	5,734	* 2,506	* 190	* 631	* 597	--	--	8,438,148	353,446
\$50,000 under \$75,000	54,087	9,726	10,142	5,273	* 6,089	* 7,462	--	--	15,568,233	678,567
\$75,000 under \$100,000	30,374	5,481	4,690	1,401	* 3,311	* 4,781	--	--	9,677,565	451,706
\$100,000 under \$200,000	19,262	3,861	30,941	10,700	* 434	* 1,435	--	--	10,927,095	523,876
\$200,000 under \$500,000	7,857	2,623	12,059	4,772	--	--	--	--	2,915,943	142,684
\$500,000 under \$1,000,000	2,109	1,573	4,582	7,088	* 40	* 252	--	--	552,340	27,567
\$1,000,000 under \$1,500,000	566	509	1,164	2,625	--	--	--	--	142,056	7,150
\$1,500,000 under \$2,000,000	287	703	627	421	--	--	--	--	60,503	2,965
\$2,000,000 under \$5,000,000	568	764	1,032	4,916	--	--	--	--	91,940	4,556
\$5,000,000 under \$10,000,000	231	661	350	2,328	--	--	--	--	23,512	1,212
\$10,000,000 or more	257	898	256	7,472	--	--	--	--	14,936	968
Taxable returns, total	198,664	39,983	76,406	48,949	17,710	19,760	--	--	68,297,214	2,822,078
No adjusted gross income	52	224	15	13	--	--	--	--	5,683	354
\$1 under \$5,000	--	--	--	--	--	--	--	--	* 2,541	* 82
\$5,000 under \$10,000	* 2,602	* 193	* 650	* 17	--	--	--	--	340,476	11,526
\$10,000 under \$15,000	4,143	481	* 637	* 4	* 1,000	* 325	--	--	2,837,578	89,679
\$15,000 under \$20,000	6,394	910	--	--	* 631	* 686	--	--	3,322,786	105,889
\$20,000 under \$25,000	12,727	2,275	--	--	--	--	--	--	3,743,531	127,595
\$25,000 under \$30,000	10,898	1,376	* 1,249	* 133	* 2,646	* 1,974	--	--	3,837,728	130,559
\$30,000 under \$40,000	28,693	4,388	* 5,587	* 1,674	* 2,928	* 2,249	--	--	8,001,551	289,254
\$40,000 under \$50,000	21,697	4,509	* 2,506	* 190	* 631	* 597	--	--	7,301,466	287,262
\$50,000 under \$75,000	50,288	8,639	10,139	5,273	* 6,089	* 7,462	--	--	14,675,485	627,346
\$75,000 under \$100,000	30,077	5,469	4,666	1,393	* 3,311	* 4,781	--	--	9,542,410	443,789
\$100,000 under \$200,000	19,250	3,844	30,931	10,698	* 434	* 1,435	--	--	10,889,684	521,871
\$200,000 under \$500,000	7,833	2,601	12,028	4,756	--	--	--	--	2,912,168	142,508
\$500,000 under \$1,000,000	2,106	1,543	4,571	7,039	* 40	* 252	--	--	551,642	27,536
\$1,000,000 or more	1,906	3,531	3,426	17,760	--	--	--	--	332,486	16,827
Nontaxable returns, total	120,090	45,922	8,141	3,250	* 4,687	* 7,807	20,268,821	39,072,222	28,576,138	1,341,985

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2007 estimated tax		Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)				
All returns, total	109,915,823	295,796,995	107,001,071	250,941,390	3,978,421	44,855,606	26,694,105	126,289,869	6,496,924	1,770,962
No adjusted gross income	2,097,577	3,171,882	2,036,981	2,587,142	75,641	584,740	146,148	295,209	38,023	5,345
\$1 under \$5,000	9,342,616	3,528,564	9,280,210	3,484,671	78,690	63,892	1,525,770	373,785	23,221	1,417
\$5,000 under \$10,000	10,231,326	10,979,390	10,162,954	10,904,118	95,296	75,272	1,295,658	744,897	154,714	8,241
\$10,000 under \$15,000	10,139,760	18,615,945	10,057,125	18,478,374	115,242	137,570	1,456,103	1,009,385	241,155	16,647
\$15,000 under \$20,000	9,599,099	20,401,353	9,485,966	20,199,416	158,669	201,937	1,275,723	1,182,821	223,795	18,721
\$20,000 under \$25,000	8,550,466	19,505,984	8,452,755	19,328,517	140,055	177,467	1,339,787	1,283,123	251,210	20,530
\$25,000 under \$30,000	7,393,366	15,922,155	7,286,524	15,728,664	150,480	193,490	1,341,929	1,483,473	263,321	24,420
\$30,000 under \$40,000	11,883,314	24,681,511	11,693,933	24,252,130	275,283	429,380	2,251,033	2,979,998	496,378	47,568
\$40,000 under \$50,000	8,492,916	20,392,015	8,324,354	19,895,541	252,840	486,475	2,181,048	3,557,999	531,592	57,402
\$50,000 under \$75,000	14,358,673	40,520,496	13,964,304	39,386,837	564,188	1,133,659	4,465,446	9,330,748	1,134,001	135,514
\$75,000 under \$100,000	8,343,244	28,719,625	8,007,959	27,181,289	473,817	1,538,336	2,786,425	7,930,562	823,782	116,752
\$100,000 under \$200,000	7,601,496	34,868,173	7,011,750	31,026,993	800,836	3,841,190	4,466,245	22,698,609	1,371,370	288,114
\$200,000 under \$500,000	1,422,419	14,702,311	1,031,908	8,783,136	497,394	5,919,175	1,683,970	26,578,547	686,992	387,049
\$500,000 under \$1,000,000	269,394	7,428,893	136,081	2,788,201	158,714	4,640,692	316,639	14,323,612	160,172	210,600
\$1,000,000 under \$1,500,000	72,818	3,952,383	28,868	1,159,524	50,822	2,792,859	76,776	6,828,434	42,743	93,152
\$1,500,000 under \$2,000,000	33,051	2,654,532	11,978	718,106	24,199	1,936,426	30,636	3,864,073	17,282	49,327
\$2,000,000 under \$5,000,000	55,990	7,479,427	18,898	1,682,960	42,978	5,796,467	42,254	10,719,392	27,150	152,548
\$5,000,000 under \$10,000,000	16,490	4,882,242	5,109	1,032,560	13,257	3,849,682	8,400	4,358,202	6,301	49,332
\$10,000,000 or more	11,809	13,390,114	3,415	2,343,218	10,019	11,046,896	4,113	6,747,018	3,721	88,284
Taxable returns, total	68,624,895	198,664,295	66,060,113	155,239,335	3,460,433	43,424,961	23,999,118	123,342,331	5,901,325	1,711,861
No adjusted gross income	4,214	151,290	2,756	65,396	1,553	85,893	2,082	84,788	759	949
\$1 under \$5,000	243,382	38,159	227,509	31,575	16,547	6,584	603,122	72,158	* 137	* 6
\$5,000 under \$10,000	2,731,303	1,024,479	2,717,948	1,011,932	15,185	12,547	627,566	204,710	35,667	1,583
\$10,000 under \$15,000	4,554,574	3,090,358	4,499,331	3,026,987	71,226	63,371	1,212,669	693,132	149,028	10,010
\$15,000 under \$20,000	4,609,037	3,822,485	4,533,538	3,727,215	98,068	95,271	1,108,574	944,961	156,100	13,224
\$20,000 under \$25,000	4,629,313	4,534,958	4,552,160	4,443,261	101,256	91,687	1,221,439	1,109,496	199,130	15,967
\$25,000 under \$30,000	4,559,124	5,304,629	4,475,981	5,163,942	115,582	140,687	1,212,865	1,243,358	211,876	19,112
\$30,000 under \$40,000	9,038,938	14,201,028	8,877,372	13,857,390	233,130	343,639	2,112,297	2,649,626	432,054	38,978
\$40,000 under \$50,000	7,216,589	14,922,949	7,070,654	14,517,195	219,339	405,754	2,107,158	3,361,944	492,032	51,525
\$50,000 under \$75,000	13,403,831	35,350,641	13,025,072	34,326,466	534,305	1,024,175	4,393,376	9,029,361	1,097,866	128,653
\$75,000 under \$100,000	8,198,243	27,630,770	7,869,272	26,155,416	465,026	1,475,355	2,773,340	7,858,696	814,710	114,336
\$100,000 under \$200,000	7,560,256	34,349,964	6,976,914	30,563,605	793,520	3,786,358	4,462,448	22,674,871	1,367,989	287,423
\$200,000 under \$500,000	1,417,986	14,587,180	1,028,335	8,700,345	496,215	5,886,835	1,683,502	26,575,467	686,698	386,890
\$500,000 under \$1,000,000	268,511	7,380,299	135,410	2,757,528	158,432	4,622,772	316,545	14,323,102	160,118	210,582
\$1,000,000 or more	189,594	32,275,105	67,864	6,891,082	141,049	25,384,023	162,134	32,516,661	97,160	432,622
Nontaxable returns, total	41,290,928	97,132,700	40,940,959	95,702,055	517,988	1,430,645	2,694,987	2,947,558	595,599	59,101

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

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

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

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All returns		Tax credits							
	Total		Child care credit		Credit for the elderly and disabled		Child tax credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns, total	0.01	0.33	1.13	1.36	9.82	11.23	0.51	0.62		
No adjusted gross income	1.44	21.11	61.32	49.08	** 55.30	** 58.34	25.40	26.20		
\$1 under \$5,000	0.81	20.53	99.92	99.92	**	**	50.57	50.25		
\$5,000 under \$10,000	0.81	4.59	--	--	59.63	69.20	50.93	67.17		
\$10,000 under \$15,000	0.82	2.24	3.11	26.08	13.04	14.57	6.51	9.45		
\$15,000 under \$20,000	0.85	1.72	2.30	7.21	16.96	19.98	2.69	3.23		
\$20,000 under \$25,000	0.91	1.43	1.84	5.36	29.85	35.52	2.11	2.48		
\$25,000 under \$30,000	0.97	1.57	1.86	4.59	--	--	2.06	2.29		
\$30,000 under \$40,000	0.74	1.46	3.52	4.06	--	--	1.55	1.70		
\$40,000 under \$50,000	0.77	1.29	3.93	4.61	--	--	1.65	1.81		
\$50,000 under \$75,000	0.50	0.91	2.56	3.08	--	--	1.11	1.25		
\$75,000 under \$100,000	0.71	1.11	2.94	3.58	--	--	1.40	1.59		
\$100,000 under \$200,000	0.58	1.00	2.48	3.04	--	--	1.56	1.89		
\$200,000 under \$500,000	0.69	1.10	3.31	3.99	--	--	44.44	50.57		
\$500,000 under \$1,000,000	0.94	1.23	** 4.15	** 4.76	--	--	--	--		
\$1,000,000 under \$1,500,000	1.15	1.45	**	**	--	--	--	--		
\$1,500,000 under \$2,000,000	0.86	1.06	**	**	--	--	--	--		
\$2,000,000 under \$5,000,000	0.99	0.59	**	**	--	--	--	--		
\$5,000,000 under \$10,000,000	0.54	0.61	**	**	--	--	--	--		
\$10,000,000 or more	0.02	0.03	**	**	--	--	--	--		
Taxable returns, total	0.15	0.53	1.35	1.63	12.89	15.00	0.65	0.74		
No adjusted gross income	16.87	29.73	61.32	49.08	** 57.92	** 59.50	38.24	31.22		
\$1 under \$5,000	3.15	8.36	--	--	--	--	71.03	71.96		
\$5,000 under \$10,000	1.62	8.12	--	--	**	**	--	--		
\$10,000 under \$15,000	1.22	3.08	--	--	19.60	21.60	--	--		
\$15,000 under \$20,000	1.23	3.28	--	--	19.59	22.68	70.73	70.60		
\$20,000 under \$25,000	1.21	2.63	58.59	68.68	36.76	48.99	15.60	15.60		
\$25,000 under \$30,000	1.23	2.87	24.62	27.70	--	--	6.46	6.47		
\$30,000 under \$40,000	0.85	1.63	6.15	6.91	--	--	2.48	2.57		
\$40,000 under \$50,000	0.85	1.52	5.09	5.85	--	--	2.07	2.23		
\$50,000 under \$75,000	0.53	0.97	2.78	3.33	--	--	1.21	1.34		
\$75,000 under \$100,000	0.72	1.12	2.98	3.62	--	--	1.42	1.61		
\$100,000 under \$200,000	0.58	1.01	2.48	3.04	--	--	1.56	1.89		
\$200,000 under \$500,000	0.69	1.11	3.31	3.99	--	--	44.57	50.76		
\$500,000 under \$1,000,000	0.95	1.23	** 4.15	** 4.76	--	--	--	--		
\$1,000,000 or more	0.54	0.58	**	**	--	--	--	--		
Nontaxable returns, total	0.31	0.99	2.08	2.45	14.47	16.97	0.92	1.23		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits--continued									
	Education credit		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits	
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)
All returns, total	1.06	1.35	1.29	1.74	1.34	1.68	9.62	12.49	1.75	2.57
No adjusted gross income	** 47.00	** 28.03	72.00	53.11	**	**	80.44	77.13	69.52	84.09
\$1 under \$5,000	**	**	99.53	99.53	--	--	--	--	99.92	99.92
\$5,000 under \$10,000	10.38	13.17	14.07	17.26	** 57.47	** 51.82	--	--	4.52	5.31
\$10,000 under \$15,000	4.38	4.98	5.98	7.35	16.45	19.94	--	--	3.79	4.69
\$15,000 under \$20,000	3.70	4.33	3.93	5.31	11.98	15.94	99.95	99.95	6.67	7.90
\$20,000 under \$25,000	3.59	4.39	2.80	3.71	8.97	11.03	91.42	85.48	4.87	6.11
\$25,000 under \$30,000	3.84	4.71	3.80	5.49	8.31	10.30	72.58	84.54	3.59	4.30
\$30,000 under \$40,000	2.74	3.39	2.61	3.21	4.84	6.03	30.74	39.14	4.20	5.91
\$40,000 under \$50,000	3.24	3.95	2.69	3.07	4.65	6.33	27.07	30.87	--	--
\$50,000 under \$75,000	2.33	2.92	99.92	99.92	2.83	3.46	16.67	19.77	--	--
\$75,000 under \$100,000	2.64	3.20	--	--	3.21	3.89	24.11	28.53	--	--
\$100,000 under \$200,000	7.77	10.05	--	--	2.68	3.57	19.82	22.48	--	--
\$200,000 under \$500,000	--	--	--	--	3.40	4.19	** 55.93	** 71.47	--	--
\$500,000 under \$1,000,000	--	--	--	--	** 4.02	** 5.25	**	**	--	--
\$1,000,000 under \$1,500,000	--	--	--	--	**	**	**	**	--	--
\$1,500,000 under \$2,000,000	--	--	--	--	**	**	**	**	--	--
\$2,000,000 under \$5,000,000	--	--	--	--	**	**	**	**	--	--
\$5,000,000 under \$10,000,000	--	--	--	--	**	**	**	**	--	--
\$10,000,000 or more	--	--	--	--	**	**	**	**	--	--
Taxable returns, total	1.27	1.63	1.67	2.17	1.38	1.73	15.77	21.09	2.79	4.19
No adjusted gross income	** 55.98	** 28.68	91.14	66.03	**	**	--	--	69.52	84.09
\$1 under \$5,000	**	**	99.53	99.53	--	--	--	--	--	--
\$5,000 under \$10,000	45.80	50.08	36.03	42.14	** 42.62	** 42.43	--	--	27.34	32.25
\$10,000 under \$15,000	8.27	10.46	8.36	10.35	20.63	25.42	--	--	4.07	4.74
\$15,000 under \$20,000	5.57	6.97	4.82	6.35	14.06	17.86	--	--	75.08	92.33
\$20,000 under \$25,000	4.68	5.85	3.61	4.64	10.57	12.29	--	--	50.87	55.78
\$25,000 under \$30,000	4.99	6.27	6.97	9.56	9.48	11.70	--	--	6.00	6.48
\$30,000 under \$40,000	3.39	4.29	3.28	3.99	5.34	6.60	99.95	99.95	5.18	7.07
\$40,000 under \$50,000	3.80	4.68	3.10	3.52	4.99	6.88	69.05	75.45	--	--
\$50,000 under \$75,000	2.53	3.18	99.92	99.92	2.91	3.55	34.12	47.61	--	--
\$75,000 under \$100,000	2.68	3.26	--	--	3.23	3.91	33.43	36.99	--	--
\$100,000 under \$200,000	7.82	10.14	--	--	2.68	3.58	23.28	27.03	--	--
\$200,000 under \$500,000	--	--	--	--	3.40	4.19	** 57.13	** 75.28	--	--
\$500,000 under \$1,000,000	--	--	--	--	** 4.02	** 5.25	**	**	--	--
\$1,000,000 or more	--	--	--	--	**	**	**	**	--	--
Nontaxable returns, total	2.00	2.46	2.10	2.84	5.63	7.23	12.15	15.26	2.28	3.28

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits--continued											
	Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Other tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
All returns, total	3.58	3.41	0.50	0.96	3.88	2.75	8.77	9.04	9.29	9.15		
No adjusted gross income	--	--	35.82	43.39	--	--	68.88	43.81	48.08	69.26		
\$1 under \$5,000	--	--	7.83	13.99	--	--	--	--	--	--		
\$5,000 under \$10,000	87.79	92.30	8.73	14.31	57.68	92.67	70.65	80.71	99.92	99.92		
\$10,000 under \$15,000	98.51	96.05	7.73	13.11	45.11	61.39	--	--	** 72.63	** 76.16		
\$15,000 under \$20,000	99.92	99.92	7.73	20.53	72.30	77.73	--	--	**	**		
\$20,000 under \$25,000	38.38	47.33	7.12	14.57	51.89	79.20	--	--	49.98	66.92		
\$25,000 under \$30,000	39.64	61.02	6.81	17.64	33.55	40.69	--	--	80.41	95.65		
\$30,000 under \$40,000	37.67	59.57	4.73	14.58	19.17	24.43	--	--	68.76	67.96		
\$40,000 under \$50,000	30.43	39.76	4.39	11.61	17.97	22.72	99.92	99.92	29.51	40.44		
\$50,000 under \$75,000	16.34	22.74	2.39	10.67	10.99	14.11	51.58	65.85	21.38	28.06		
\$75,000 under \$100,000	13.47	20.52	2.68	11.25	10.98	13.82	68.94	65.62	21.98	27.64		
\$100,000 under \$200,000	5.89	10.07	1.51	4.66	7.16	8.98	27.12	32.98	17.63	21.50		
\$200,000 under \$500,000	6.62	12.49	1.16	3.40	9.90	14.96	** 6.36	** 9.09	22.09	25.15		
\$500,000 under \$1,000,000	4.23	10.01	1.29	3.67	5.01	8.04	**	**	** 9.01	** 7.72		
\$1,000,000 under \$1,500,000	5.09	10.43	1.53	3.30	4.63	8.77	**	**	**	**		
\$1,500,000 under \$2,000,000	4.24	9.42	1.10	3.79	3.51	7.81	**	**	**	**		
\$2,000,000 under \$5,000,000	2.43	5.79	0.60	2.14	1.84	3.59	**	**	**	**		
\$5,000,000 under \$10,000,000	2.33	5.65	0.63	1.50	1.51	3.05	**	**	**	**		
\$10,000,000 or more	--	--	0.03	--	--	--	**	**	**	**		
Taxable returns, total	3.64	3.50	0.52	1.02	4.04	2.73	8.31	8.95	9.69	9.32		
No adjusted gross income	--	--	57.73	50.81	--	--	68.88	43.81	70.42	91.99		
\$1 under \$5,000	--	--	8.38	15.09	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	9.01	15.12	99.92	99.92	99.92	99.92	99.92	99.92		
\$10,000 under \$15,000	**	**	8.52	13.36	91.41	88.00	--	--	99.95	99.95		
\$15,000 under \$20,000	--	--	8.11	20.30	--	--	--	--	--	--		
\$20,000 under \$25,000	** 67.43	** 85.59	7.59	13.22	73.71	83.63	--	--	49.98	66.92		
\$25,000 under \$30,000	70.67	95.53	7.43	18.10	49.98	58.52	--	--	84.30	99.90		
\$30,000 under \$40,000	47.39	89.05	5.08	16.04	25.95	35.39	--	--	72.02	71.94		
\$40,000 under \$50,000	35.98	51.33	4.55	14.50	21.91	29.87	--	--	37.79	55.74		
\$50,000 under \$75,000	17.53	25.47	2.47	11.63	12.01	15.26	57.98	87.03	22.67	31.39		
\$75,000 under \$100,000	13.89	21.19	2.71	12.84	11.14	13.99	98.77	97.28	22.05	28.01		
\$100,000 under \$200,000	5.96	10.26	1.52	5.26	7.17	9.01	27.12	32.98	17.84	21.76		
\$200,000 under \$500,000	6.66	13.39	1.17	3.79	9.95	15.13	** 6.36	** 9.09	22.15	25.65		
\$500,000 under \$1,000,000	4.24	10.33	1.30	3.93	5.02	8.06	**	**	** 9.02	** 7.74		
\$1,000,000 or more	2.38	3.39	0.73	1.68	1.68	1.64	**	**	**	**		
Nontaxable returns, total	17.37	13.96	5.57	2.80	13.63	18.45	52.74	61.25	32.85	36.97		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Income tax after credits		Total income tax		All other taxes					
	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Total		Penalty tax on qualified retirement plans		Self-employment tax	
					Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)
All returns, total	0.15	0.18	0.15	0.18	0.39	0.65	1.20	2.02	0.39	0.71
No adjusted gross income	16.87	26.78	16.87	26.78	3.66	4.41	10.27	13.38	3.95	4.77
\$1 under \$5,000	3.15	5.03	3.15	5.03	2.21	3.86	9.15	16.23	2.29	3.07
\$5,000 under \$10,000	1.62	2.28	1.62	2.28	1.81	2.35	7.42	27.79	1.87	2.23
\$10,000 under \$15,000	1.22	1.44	1.22	1.44	1.83	2.20	6.45	12.84	1.90	2.23
\$15,000 under \$20,000	1.23	1.36	1.23	1.36	2.19	2.83	5.70	9.28	2.37	2.93
\$20,000 under \$25,000	1.21	1.37	1.21	1.37	2.45	3.35	5.31	8.00	2.77	3.52
\$25,000 under \$30,000	1.23	1.37	1.23	1.37	2.60	3.69	5.63	8.78	2.92	3.85
\$30,000 under \$40,000	0.85	0.97	0.85	0.97	1.91	2.92	3.73	5.72	2.22	3.16
\$40,000 under \$50,000	0.85	0.98	0.85	0.98	2.03	3.26	3.97	6.11	2.36	3.57
\$50,000 under \$75,000	0.53	0.64	0.53	0.64	1.41	2.30	2.64	3.93	1.67	2.57
\$75,000 under \$100,000	0.72	0.81	0.72	0.81	1.73	2.73	3.32	4.81	2.05	3.07
\$100,000 under \$200,000	0.58	0.60	0.58	0.60	1.36	1.84	3.03	4.51	1.52	2.02
\$200,000 under \$500,000	0.69	0.66	0.69	0.66	1.36	1.85	4.49	8.07	1.45	1.92
\$500,000 under \$1,000,000	0.95	0.88	0.95	0.88	1.57	2.27	7.50	15.42	1.66	2.28
\$1,000,000 under \$1,500,000	1.16	1.17	1.16	1.17	1.82	2.72	8.92	41.55	1.94	2.80
\$1,500,000 under \$2,000,000	0.86	0.92	0.86	0.92	1.41	2.56	7.14	17.44	1.54	2.60
\$2,000,000 under \$5,000,000	0.99	1.55	0.99	1.55	1.95	8.76	4.59	13.95	2.28	10.28
\$5,000,000 under \$10,000,000	0.54	0.49	0.54	0.49	0.75	1.87	4.62	9.90	0.84	1.60
\$10,000,000 or more	0.02	0.02	0.02	0.02	0.04	0.18	--	--	0.05	0.35
Taxable returns, total	0.15	0.18	0.15	0.18	0.57	0.79	1.35	2.20	0.62	0.88
No adjusted gross income	16.87	26.78	16.87	26.78	22.73	15.57	80.42	73.86	24.21	17.30
\$1 under \$5,000	3.15	5.03	3.15	5.03	15.04	18.49	30.21	44.78	18.02	19.33
\$5,000 under \$10,000	1.62	2.28	1.62	2.28	6.42	13.72	19.04	81.11	6.96	9.30
\$10,000 under \$15,000	1.22	1.44	1.22	1.44	3.79	4.82	10.65	17.46	4.09	4.92
\$15,000 under \$20,000	1.23	1.36	1.23	1.36	3.60	4.92	7.81	13.16	4.10	5.19
\$20,000 under \$25,000	1.21	1.37	1.21	1.37	3.53	5.01	7.51	11.57	4.06	5.30
\$25,000 under \$30,000	1.23	1.37	1.23	1.37	3.62	5.45	7.41	11.38	4.20	5.77
\$30,000 under \$40,000	0.85	0.97	0.85	0.97	2.34	3.77	4.37	6.75	2.79	4.14
\$40,000 under \$50,000	0.85	0.98	0.85	0.98	2.30	3.75	4.34	6.78	2.71	4.16
\$50,000 under \$75,000	0.53	0.64	0.53	0.64	1.49	2.45	2.74	4.06	1.79	2.77
\$75,000 under \$100,000	0.72	0.81	0.72	0.81	1.76	2.77	3.35	4.86	2.08	3.12
\$100,000 under \$200,000	0.58	0.60	0.58	0.60	1.37	1.85	3.03	4.52	1.53	2.03
\$200,000 under \$500,000	0.69	0.66	0.69	0.66	1.36	1.85	4.50	8.08	1.45	1.92
\$500,000 under \$1,000,000	0.95	0.88	0.95	0.88	1.57	2.28	7.51	15.44	1.66	2.28
\$1,000,000 or more	0.54	0.44	0.54	0.44	0.92	2.74	4.46	20.14	1.03	3.50
Non taxable returns, total	--	--	--	--	0.75	1.25	2.71	4.36	0.76	1.28

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All other taxes--continued						Earned income credit used to offset other taxes		Total tax liability		Tax payments	
	Social security taxes on tip income		Household employment tax		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
All returns, total	5.05	10.12	4.23	5.23	1.03	1.44	0.15	0.18	0.04	0.14		
No adjusted gross income	42.07	61.37	28.90	26.02	6.57	9.33	3.99	9.00	1.72	3.08		
\$1 under \$5,000	16.98	26.12	41.73	68.47	3.28	4.52	1.95	4.24	0.90	2.43		
\$5,000 under \$10,000	13.81	20.57	99.02	99.21	2.24	2.84	1.40	2.34	0.85	1.43		
\$10,000 under \$15,000	13.97	25.81	53.09	55.91	2.46	2.88	1.17	1.55	0.84	1.32		
\$15,000 under \$20,000	17.95	30.06	24.95	26.62	3.49	4.25	1.19	1.40	0.87	1.10		
\$20,000 under \$25,000	20.06	29.41	48.40	52.51	4.10	5.33	1.18	1.36	0.92	1.10		
\$25,000 under \$30,000	22.76	44.30	58.36	75.76	4.53	5.78	1.20	1.36	0.98	1.15		
\$30,000 under \$40,000	18.02	31.34	41.60	55.52	4.79	5.95	0.84	0.96	0.74	0.97		
\$40,000 under \$50,000	18.32	34.36	30.89	50.20	--	--	0.84	0.97	0.78	0.89		
\$50,000 under \$75,000	16.58	25.38	20.89	35.34	--	--	0.52	0.64	0.50	0.60		
\$75,000 under \$100,000	19.57	23.49	24.45	34.80	--	--	0.72	0.81	0.71	0.80		
\$100,000 under \$200,000	16.23	39.12	11.17	16.88	--	--	0.58	0.60	0.58	0.62		
\$200,000 under \$500,000	21.92	39.02	5.92	10.22	--	--	0.69	0.65	0.69	0.71		
\$500,000 under \$1,000,000	31.00	55.18	5.27	13.37	--	--	0.94	0.88	0.95	0.94		
\$1,000,000 under \$1,500,000	58.62	59.01	5.18	7.64	--	--	1.16	1.16	1.16	1.21		
\$1,500,000 under \$2,000,000	31.89	63.81	3.59	7.29	--	--	0.86	0.92	0.86	1.00		
\$2,000,000 under \$5,000,000	24.29	36.66	1.87	2.97	--	--	0.99	1.65	0.99	0.50		
\$5,000,000 under \$10,000,000	41.62	33.86	1.36	1.62	--	--	0.54	0.49	0.54	0.50		
\$10,000,000 or more	--	--	0.07	0.08	--	--	0.02	0.02	0.02	0.03		
Taxable returns, total	6.95	15.25	4.26	4.89	1.03	1.44	0.15	0.18	0.16	0.15		
No adjusted gross income	--	--	11.38	10.35	--	--	16.87	25.09	17.18	7.25		
\$1 under \$5,000	72.24	98.12	--	--	--	--	3.15	4.93	4.91	8.35		
\$5,000 under \$10,000	33.31	43.52	--	--	--	--	1.62	2.84	1.69	2.07		
\$10,000 under \$15,000	29.14	68.99	99.91	99.91	--	--	1.22	1.57	1.24	1.81		
\$15,000 under \$20,000	29.26	51.42	--	--	--	--	1.23	1.44	1.24	1.43		
\$20,000 under \$25,000	30.58	51.29	72.51	70.67	--	--	1.21	1.38	1.22	1.38		
\$25,000 under \$30,000	31.82	44.22	99.95	99.95	--	--	1.23	1.38	1.23	1.37		
\$30,000 under \$40,000	23.24	31.18	58.94	62.40	--	--	0.85	0.97	0.86	1.09		
\$40,000 under \$50,000	19.83	37.54	35.67	59.48	--	--	0.85	0.98	0.85	0.96		
\$50,000 under \$75,000	17.57	26.76	21.91	30.05	--	--	0.53	0.64	0.53	0.62		
\$75,000 under \$100,000	19.77	24.18	25.34	38.33	--	--	0.72	0.81	0.72	0.80		
\$100,000 under \$200,000	16.23	39.12	11.41	17.73	--	--	0.58	0.60	0.59	0.62		
\$200,000 under \$500,000	21.95	39.12	5.94	10.47	--	--	0.69	0.65	0.69	0.71		
\$500,000 under \$1,000,000	31.00	55.18	5.27	13.46	--	--	0.95	0.88	0.95	0.94		
\$1,000,000 or more	23.47	33.35	1.70	1.80	--	--	0.54	0.47	0.54	0.22		
Non taxable returns, total	7.36	12.39	16.35	21.73	1.03	1.44	1.17	2.00	0.34	0.75		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments--continued											
	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)		
All returns, total	0.09	0.19	0.67	0.40	0.68	0.91	1.59	0.47	1.96	2.13		
No adjusted gross income	2.88	3.58	5.56	5.71	5.97	7.07	11.94	6.14	26.26	26.38		
\$1 under \$5,000	1.00	2.20	6.85	12.60	11.47	14.96	11.01	17.65	72.17	71.54		
\$5,000 under \$10,000	0.95	1.26	5.64	10.97	8.82	10.62	12.41	17.07	58.44	58.56		
\$10,000 under \$15,000	0.94	1.32	4.92	8.08	1.92	2.65	13.53	27.01	71.87	99.73		
\$15,000 under \$20,000	0.93	1.10	4.54	6.30	1.68	1.78	12.17	18.83	59.70	72.12		
\$20,000 under \$25,000	0.96	1.12	4.40	5.89	1.74	1.98	12.48	16.75	53.86	67.30		
\$25,000 under \$30,000	1.02	1.17	4.29	5.85	2.07	2.41	12.66	17.34	74.78	94.32		
\$30,000 under \$40,000	0.77	1.00	3.09	4.35	1.90	2.31	9.53	12.18	55.95	76.94		
\$40,000 under \$50,000	0.80	0.91	3.03	4.31	2.70	3.50	9.64	13.05	45.11	38.29		
\$50,000 under \$75,000	0.52	0.61	1.93	2.51	3.06	4.03	6.10	9.05	22.99	26.59		
\$75,000 under \$100,000	0.74	0.83	2.19	2.92	8.52	11.37	6.59	8.83	8.65	11.50		
\$100,000 under \$200,000	0.62	0.68	1.46	1.72	16.61	23.27	3.60	4.37	2.96	3.82		
\$200,000 under \$500,000	0.77	0.90	1.19	1.37	--	--	2.43	2.92	2.65	3.45		
\$500,000 under \$1,000,000	1.09	1.34	1.27	1.44	--	--	2.19	2.50	3.49	4.42		
\$1,000,000 under \$1,500,000	1.32	1.80	1.42	1.64	--	--	2.15	2.53	3.92	4.96		
\$1,500,000 under \$2,000,000	1.00	1.49	1.08	1.43	--	--	1.63	2.16	3.11	4.00		
\$2,000,000 under \$5,000,000	1.20	0.87	0.60	0.75	--	--	0.84	1.01	1.80	5.06		
\$5,000,000 under \$10,000,000	0.60	0.88	0.60	0.65	--	--	0.74	0.76	1.59	1.99		
\$10,000,000 or more	0.02	0.01	0.03	0.02	--	--	0.02	0.05	0.12	0.06		
Taxable returns, total	0.17	0.20	0.71	0.41	40.16	51.96	1.65	0.47	1.97	2.14		
No adjusted gross income	22.09	13.81	21.48	12.97	--	--	12.39	6.24	34.80	29.17		
\$1 under \$5,000	5.26	8.53	20.87	25.25	--	--	17.04	24.70	--	--		
\$5,000 under \$10,000	1.72	2.03	13.49	19.63	--	--	18.56	25.94	81.21	81.21		
\$10,000 under \$15,000	1.33	1.78	6.72	13.52	--	--	18.21	31.63	--	--		
\$15,000 under \$20,000	1.31	1.45	5.67	8.02	--	--	14.71	19.62	72.67	98.83		
\$20,000 under \$25,000	1.28	1.40	5.12	6.79	--	--	15.01	19.87	69.95	86.33		
\$25,000 under \$30,000	1.28	1.39	4.86	6.79	--	--	15.12	21.63	50.57	53.79		
\$30,000 under \$40,000	0.88	1.13	3.33	4.72	96.25	98.72	10.57	13.73	66.50	55.35		
\$40,000 under \$50,000	0.87	0.98	3.20	4.62	98.75	99.79	10.24	14.26	60.61	48.00		
\$50,000 under \$75,000	0.55	0.64	1.97	2.57	** 55.87	** 61.74	6.32	9.55	25.96	29.59		
\$75,000 under \$100,000	0.75	0.84	2.20	2.95	**	**	6.66	8.97	8.71	11.69		
\$100,000 under \$200,000	0.62	0.68	1.46	1.72	99.95	99.95	3.61	4.39	2.96	3.82		
\$200,000 under \$500,000	0.77	0.90	1.19	1.38	--	--	2.43	2.92	2.65	3.45		
\$500,000 under \$1,000,000	1.09	1.34	1.27	1.44	--	--	2.20	2.50	3.50	4.42		
\$1,000,000 or more	0.64	0.46	0.59	0.33	--	--	0.79	0.31	1.77	2.55		
Nontaxable returns, total	0.40	0.77	2.36	3.21	0.68	0.91	5.85	7.11	17.44	20.12		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments--continued										Federal telephone excise tax credit	
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Earned income credit refundable portion		Federal telephone excise tax credit		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)			
All returns, total	4.26	12.53	8.17	13.26	18.87	20.99	0.56	0.71	0.15	0.32		
No adjusted gross income	11.89	12.34	60.83	39.06	98.33	98.33	6.35	9.20	1.83	5.29		
\$1 under \$5,000	22.88	33.95	--	--	--	--	1.90	2.60	1.53	2.29		
\$5,000 under \$10,000	22.93	35.87	70.65	81.53	95.51	96.40	1.43	1.80	1.20	2.76		
\$10,000 under \$15,000	17.98	47.73	40.81	64.58	53.78	58.88	1.50	1.67	1.07	1.62		
\$15,000 under \$20,000	17.18	30.43	72.58	98.47	59.17	63.89	1.67	1.79	1.08	1.65		
\$20,000 under \$25,000	17.66	25.01	82.11	95.13	--	--	1.75	1.92	1.11	1.71		
\$25,000 under \$30,000	19.24	24.87	69.09	70.98	58.86	63.98	2.08	2.36	1.18	2.07		
\$30,000 under \$40,000	13.14	18.91	33.34	53.08	53.89	59.57	2.53	3.04	0.88	1.08		
\$40,000 under \$50,000	14.78	21.12	49.83	75.30	99.92	99.92	--	--	0.91	1.23		
\$50,000 under \$75,000	10.51	14.83	26.69	55.53	33.79	40.96	--	--	0.59	0.67		
\$75,000 under \$100,000	14.58	24.15	38.67	57.62	51.09	53.63	--	--	0.79	0.99		
\$100,000 under \$200,000	15.44	19.93	14.98	32.63	75.18	71.20	--	--	0.64	0.69		
\$200,000 under \$500,000	15.57	20.89	13.90	34.18	--	--	--	--	0.73	0.82		
\$500,000 under \$1,000,000	15.89	35.43	12.56	55.20	98.73	98.73	--	--	0.99	1.78		
\$1,000,000 under \$1,500,000	18.10	36.95	13.33	71.43	--	--	--	--	1.20	2.13		
\$1,500,000 under \$2,000,000	19.22	24.64	10.34	36.53	--	--	--	--	0.90	1.13		
\$2,000,000 under \$5,000,000	7.34	18.69	5.54	26.26	--	--	--	--	0.52	0.67		
\$5,000,000 under \$10,000,000	4.37	10.14	4.96	1.03	--	--	--	--	0.56	0.58		
\$10,000,000 or more	--	--	--	--	--	--	--	--	0.02	0.02		
Taxable returns, total	5.44	6.99	8.51	13.77	21.06	23.38	--	--	0.22	0.29		
No adjusted gross income	57.69	30.03	23.47	13.42	--	--	--	--	17.66	29.98		
\$1 under \$5,000	--	--	--	--	--	--	--	--	53.82	50.82		
\$5,000 under \$10,000	59.21	58.30	99.92	99.92	--	--	--	--	5.19	9.84		
\$10,000 under \$15,000	36.58	48.18	99.92	99.92	99.95	99.95	--	--	1.76	3.13		
\$15,000 under \$20,000	32.65	38.03	--	--	99.92	99.92	--	--	1.62	1.73		
\$20,000 under \$25,000	25.34	36.98	--	--	--	--	--	--	1.53	2.20		
\$25,000 under \$30,000	26.41	30.49	70.65	81.24	58.86	63.98	--	--	1.51	1.69		
\$30,000 under \$40,000	15.29	21.17	35.38	53.70	53.89	59.57	--	--	1.02	1.13		
\$40,000 under \$50,000	16.75	23.62	49.83	75.30	99.92	99.92	--	--	0.99	1.36		
\$50,000 under \$75,000	10.94	15.38	26.70	55.53	33.79	40.96	--	--	0.62	0.70		
\$75,000 under \$100,000	14.70	24.20	38.87	57.95	51.09	53.63	--	--	0.80	1.00		
\$100,000 under \$200,000	15.45	20.01	14.98	32.64	75.18	71.20	--	--	0.64	0.69		
\$200,000 under \$500,000	15.62	21.07	13.93	34.30	--	--	--	--	0.73	0.83		
\$500,000 under \$1,000,000	15.92	36.13	12.59	55.59	98.73	98.73	--	--	0.99	1.78		
\$1,000,000 or more	6.50	8.51	5.20	12.85	--	--	--	--	0.51	0.92		
Non taxable returns, total	7.05	22.64	28.78	48.60	42.46	44.62	0.56	0.71	0.45	0.89		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total						Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns		Amount		Refunded		Credited to 2007 estimated tax		Number of returns		Amount		Number of returns		Amount	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)						
All returns, total	0.11	0.28	0.12	0.31	1.15	0.87	0.46	1.06	0.93	1.84						
No adjusted gross income	1.77	3.03	1.82	3.14	6.85	8.08	5.26	17.41	9.50	11.95						
\$1 under \$5,000	0.92	1.91	0.93	1.89	9.52	21.34	2.20	3.21	16.01	18.48						
\$5,000 under \$10,000	0.89	1.37	0.89	1.38	8.40	11.59	2.43	3.73	6.75	7.88						
\$10,000 under \$15,000	0.89	1.32	0.90	1.32	7.90	15.57	2.37	3.46	5.40	6.20						
\$15,000 under \$20,000	0.93	1.30	0.93	1.31	6.86	10.51	2.53	3.71	5.62	6.70						
\$20,000 under \$25,000	0.99	1.34	1.00	1.35	7.14	10.76	2.49	3.68	5.41	7.28						
\$25,000 under \$30,000	1.07	1.46	1.08	1.46	7.02	13.08	2.49	3.85	5.37	6.97						
\$30,000 under \$40,000	0.82	1.40	0.83	1.42	5.13	9.75	1.89	2.91	3.87	5.80						
\$40,000 under \$50,000	0.90	1.24	0.91	1.22	5.37	13.15	1.88	2.93	3.72	5.74						
\$50,000 under \$75,000	0.62	0.91	0.63	0.91	3.55	6.27	1.27	1.93	2.49	3.91						
\$75,000 under \$100,000	0.89	1.27	0.91	1.25	3.92	8.06	1.62	2.46	2.94	4.51						
\$100,000 under \$200,000	0.85	1.19	0.91	1.27	2.54	3.22	1.13	1.53	2.02	3.01						
\$200,000 under \$500,000	1.23	1.78	1.55	2.28	1.96	2.56	1.06	1.44	1.70	2.61						
\$500,000 under \$1,000,000	1.51	2.02	2.33	3.11	1.91	2.40	1.43	1.81	2.00	3.66						
\$1,000,000 under \$1,500,000	1.70	2.20	2.87	4.18	2.00	2.46	1.75	2.30	2.29	4.41						
\$1,500,000 under \$2,000,000	1.31	2.31	2.30	4.03	1.57	2.67	1.39	1.98	1.91	3.47						
\$2,000,000 under \$5,000,000	0.70	1.02	1.35	2.02	0.81	1.14	2.19	11.02	3.30	17.76						
\$5,000,000 under \$10,000,000	0.66	0.70	1.24	1.30	0.72	0.79	1.02	1.21	1.11	1.92						
\$10,000,000 or more	0.02	0.04	--	--	0.02	0.05	0.06	0.04	0.06	0.01						
Taxable returns, total	0.23	0.36	0.24	0.43	1.23	0.87	0.49	1.09	0.98	1.90						
No adjusted gross income	22.78	8.56	30.77	12.13	29.02	11.89	21.94	57.65	30.78	47.65						
\$1 under \$5,000	6.05	10.57	6.30	10.64	21.29	31.40	3.74	5.71	99.64	99.64						
\$5,000 under \$10,000	1.83	2.32	1.83	2.32	21.64	29.80	3.71	6.63	14.73	16.92						
\$10,000 under \$15,000	1.39	2.48	1.40	2.49	10.49	18.31	2.65	4.12	6.96	8.10						
\$15,000 under \$20,000	1.39	1.75	1.40	1.75	8.90	14.09	2.76	4.18	6.81	8.23						
\$20,000 under \$25,000	1.38	1.76	1.40	1.76	8.59	11.77	2.64	3.98	6.15	8.57						
\$25,000 under \$30,000	1.40	1.82	1.41	1.81	8.17	16.56	2.65	4.26	6.09	8.10						
\$30,000 under \$40,000	0.97	2.00	0.98	2.03	5.68	11.59	1.97	3.11	4.20	6.59						
\$40,000 under \$50,000	1.00	1.37	1.02	1.33	5.82	15.58	1.92	3.03	3.90	6.21						
\$50,000 under \$75,000	0.66	0.95	0.67	0.95	3.66	6.69	1.28	1.96	2.54	4.04						
\$75,000 under \$100,000	0.90	1.28	0.92	1.25	3.96	8.32	1.63	2.47	2.96	4.56						
\$100,000 under \$200,000	0.86	1.19	0.91	1.27	2.56	3.26	1.13	1.53	2.03	3.02						
\$200,000 under \$500,000	1.24	1.79	1.55	2.30	1.97	2.57	1.06	1.44	1.70	2.61						
\$500,000 under \$1,000,000	1.51	2.03	2.34	3.14	1.92	2.41	1.43	1.81	2.00	3.66						
\$1,000,000 or more	0.69	0.40	1.32	0.97	0.78	0.43	1.01	3.67	1.39	6.35						
Nontaxable returns, total	0.34	0.56	0.35	0.56	3.39	4.72	1.47	2.43	3.21	4.03						

** Data combined to prevent disclosure of certain taxpayer information.

Table 3.4--Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns									
All tax rates	106,658,774	7,842,167,353	5,580,354,544	1,986,699,246	1,061,283,363	462,956,708	1,023,300,348	13.0	18.3
5 percent	1,151,527	27,701,952	8,346,340	8,346,231	417,350	417,312	383,080	1.4	4.6
10 percent	25,752,688	526,398,164	138,754,410	128,511,169	13,365,867	12,851,117	7,122,378	1.4	5.1
10 percent (Form 8814)	19,240	-7,919	17,907	17,907	1,796	1,796	6,826	[2]	38.1
15 percent	41,304,877	1,805,310,493	1,069,736,810	613,977,076	137,673,528	92,096,561	110,746,584	6.1	10.4
15 percent (capital gains)	8,639,561	774,171,191	536,927,394	217,345,910	70,077,993	32,601,887	68,241,017	8.8	12.7
25 percent	22,314,164	2,017,884,595	1,503,962,573	254,642,952	253,145,760	63,660,738	246,911,616	12.2	16.4
25 percent (capital gains)	442,189	94,804,743	80,060,597	6,861,803	13,260,613	1,715,451	13,832,445	14.6	17.3
28 percent	4,020,037	703,069,357	568,137,742	41,499,306	117,747,721	11,619,806	120,719,611	17.2	21.2
28 percent (capital gains)	71,581	13,754,748	11,294,494	1,045,431	2,078,922	292,721	2,188,233	15.9	19.4
33 percent	1,587,873	509,361,358	431,351,363	87,525,981	102,570,049	28,883,574	107,380,555	21.1	24.9
35 percent	1,002,051	1,364,567,706	1,226,989,916	622,722,005	350,015,255	217,952,702	344,894,798	25.3	28.1
Form 8615	352,987	5,150,965	4,774,997	4,203,477	928,508	863,043	873,205	17.0	18.3
Joint returns and returns of surviving spouses									
All tax rates	45,391,852	5,287,113,548	3,849,427,406	1,319,780,255	758,086,750	326,792,949	733,754,945	13.9	19.1
5 percent	321,946	15,402,702	4,488,252	4,488,142	224,429	224,407	205,909	1.3	4.6
10 percent	7,359,293	240,118,797	61,282,226	55,279,464	5,829,274	5,527,946	2,907,005	1.2	4.7
10 percent (Form 8814)	9,863	-104,232	10,368	10,368	1,040	1,040	6,826	[2]	65.8
15 percent	16,576,126	1,045,032,131	611,973,278	361,661,915	79,280,787	54,249,287	61,484,987	5.9	10.0
15 percent (capital gains)	5,544,510	581,936,154	400,873,976	153,635,831	52,393,252	23,045,375	50,315,306	8.6	12.6
25 percent	10,852,508	1,296,629,277	952,338,858	134,718,007	158,650,461	33,679,502	153,403,341	11.8	16.1
25 percent (capital gains)	281,664	69,949,557	58,855,331	4,987,803	9,733,657	1,246,951	10,179,707	14.6	17.3
28 percent	2,326,638	481,786,640	384,204,622	21,708,180	78,201,477	6,078,290	80,612,729	16.7	21.0
28 percent (capital gains)	46,340	10,191,242	8,280,609	694,495	1,497,884	194,459	1,591,454	15.6	19.2
33 percent	1,227,064	409,711,044	345,663,286	68,146,293	81,340,285	22,488,277	85,476,312	20.9	24.7
35 percent	845,900	1,136,460,236	1,021,456,602	514,449,757	290,934,203	180,057,415	287,571,371	25.3	28.2
Form 8615	--	--	--	--	--	--	--	[2]	[2]
Separate returns of married persons									
All tax rates	2,174,867	153,813,933	117,178,658	53,984,899	24,540,501	14,280,102	23,943,022	15.6	20.4
5 percent	8,451	276,885	69,938	69,938	3,496	3,497	2,804	1.0	4.0
10 percent	314,014	4,914,125	1,319,516	1,254,716	128,736	125,472	103,012	2.1	7.8
10 percent (Form 8814)	* 7	* -15,049	* 3	* 3	--	--	--	[2]	[2]
15 percent	1,027,096	31,408,803	18,783,198	11,028,622	2,429,774	1,654,293	2,139,772	6.8	11.4
15 percent (capital gains)	102,197	13,051,538	9,760,131	7,353,048	1,371,958	1,102,957	1,470,046	11.3	15.1
25 percent	528,841	31,086,547	23,190,920	5,003,001	3,880,325	1,250,750	3,841,070	12.4	16.6
25 percent (capital gains)	7,771	2,168,329	1,838,007	240,747	305,127	60,187	336,209	15.5	18.3
28 percent	104,988	10,847,239	8,692,950	704,571	1,739,211	197,280	1,785,977	16.5	20.5
28 percent (capital gains)	657	168,691	144,179	63,869	31,887	17,883	32,817	19.5	22.8
33 percent	49,667	8,175,581	6,872,881	1,272,536	1,607,607	419,937	1,662,129	20.3	24.2
35 percent	31,179	51,731,245	46,506,934	26,993,847	13,042,380	9,447,846	12,569,187	24.3	27.0
Form 8615	--	--	--	--	--	--	--	[2]	[2]

Footnotes at end of table.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income	
Returns of heads of households									
All tax rates	13,526,875	556,591,736	301,094,986	133,491,009	46,806,599	23,245,904	36,803,628	6.6	12.2
5 percent	28,690	1,046,889	325,331	325,331	16,268	16,267	8,883	0.8	2.7
10 percent	5,775,685	130,405,313	30,229,898	29,932,369	3,008,571	2,993,237	306,851	0.2	1.0
10 percent (Form 8814)	7,729	80,958	6,218	6,218	623	623	--	[2]	[2]
15 percent	5,857,705	233,991,461	126,937,735	63,965,766	15,892,220	9,594,865	9,358,725	4.0	7.4
15 percent (capital gains)	365,107	25,161,559	16,631,159	6,085,493	2,146,889	912,824	1,922,799	7.6	11.6
25 percent	1,329,939	109,708,855	78,494,249	17,297,541	13,279,346	4,324,385	12,669,803	11.5	16.1
25 percent (capital gains)	13,080	2,811,099	2,429,329	249,475	404,939	62,369	427,253	15.2	17.6
28 percent	87,051	15,360,267	12,277,922	1,150,528	2,634,227	322,148	2,816,963	18.3	22.9
28 percent (capital gains)	* 3,036	* 321,834	* 253,537	* 27,198	* 47,644	* 7,615	* 47,224	* 14.7	* 18.6
33 percent	37,260	11,516,443	9,904,583	2,315,504	2,444,123	764,116	2,569,479	22.3	25.9
35 percent	21,595	26,187,059	23,605,026	12,135,587	6,931,750	4,247,455	6,675,649	25.5	28.3
Form 8615	--	--	--	--	--	--	--	[2]	[2]
Returns of single persons									
All tax rates	45,565,179	1,844,648,135	1,312,653,493	479,443,084	231,849,512	98,637,752	228,798,753	12.4	17.4
5 percent	792,440	10,975,477	3,462,819	3,462,819	173,157	173,141	165,485	1.5	4.8
10 percent	12,303,695	150,959,929	45,922,770	42,044,620	4,399,285	4,204,462	3,805,510	2.5	8.3
10 percent (Form 8814)	* 1,642	* 30,405	* 1,318	* 1,318	* 133	* 133	--	[2]	[2]
15 percent	17,843,951	494,878,097	312,042,600	177,320,772	40,070,748	26,598,116	37,763,101	7.6	12.1
15 percent (capital gains)	2,627,748	154,021,939	109,662,128	50,271,538	14,165,893	7,540,731	14,532,866	9.4	13.3
25 percent	9,602,877	580,459,916	449,938,546	97,624,402	77,335,628	24,406,101	76,997,403	13.3	17.1
25 percent (capital gains)	139,674	19,875,758	16,937,930	1,383,778	2,816,890	345,945	2,889,277	14.5	17.1
28 percent	1,501,361	195,075,211	162,962,248	17,936,028	35,172,807	5,022,088	35,503,942	18.2	21.8
28 percent (capital gains)	21,547	3,072,982	2,616,170	259,868	501,506	72,763	516,738	16.8	19.8
33 percent	273,882	79,958,290	68,910,613	15,791,648	17,178,035	5,211,244	17,672,635	22.1	25.6
35 percent	103,377	150,189,166	135,421,355	69,142,814	39,106,922	24,199,985	38,078,592	25.4	28.1
Form 8615	352,987	5,150,965	4,774,997	4,203,477	928,508	863,043	873,205	17.0	18.3

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

[1] See section 4 for the definition of modified taxable income.

[2] Percentage not computed.

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

Table 3.5--Returns with Modified Taxable Income [1]: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					5 percent			10 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	106,658,774	5,579,105,232	5,580,354,544	1,061,283,363	12,761,691	71,118,752	3,556,337	105,189,855	1,033,637,088	103,363,709
Under \$2,000	333,185	148,463	152,384	10,867	215,970	93,830	4,696	177,160	49,508	4,951
\$2,000 under \$4,000	393,372	520,951	528,454	52,708	242,077	204,417	10,221	287,459	183,568	18,357
\$4,000 under \$6,000	887,021	863,366	867,382	83,024	204,368	261,830	13,091	803,707	444,138	44,414
\$6,000 under \$8,000	1,180,325	2,363,844	2,370,326	238,533	146,683	208,017	10,410	1,153,419	2,025,705	202,571
\$8,000 under \$10,000	2,011,905	4,089,984	4,102,339	406,204	165,502	292,318	14,618	1,944,233	3,636,187	363,619
\$10,000 under \$12,000	2,529,783	7,624,699	7,630,993	754,870	247,395	288,787	14,443	2,445,717	7,236,113	723,611
\$12,000 under \$14,000	2,621,735	11,954,530	11,967,972	1,193,483	274,899	469,347	23,477	2,554,894	11,205,642	1,120,564
\$14,000 under \$16,000	2,940,733	16,061,007	16,073,701	1,609,722	263,628	538,281	26,918	2,887,247	14,958,266	1,495,827
\$16,000 under \$18,000	3,057,122	20,474,244	20,489,929	2,140,998	241,451	510,594	25,536	3,020,719	17,689,478	1,768,948
\$18,000 under \$20,000	3,443,534	25,444,391	25,467,224	2,795,763	290,701	575,386	28,773	3,387,513	19,341,366	1,934,137
\$20,000 under \$25,000	8,828,262	84,958,925	85,056,763	9,784,387	815,192	1,799,186	89,979	8,709,674	56,123,440	5,612,344
\$25,000 under \$30,000	8,251,278	111,591,561	111,656,367	13,325,950	845,048	2,414,786	120,764	8,182,866	63,896,258	6,389,626
\$30,000 under \$40,000	13,731,528	265,072,833	265,293,734	32,970,635	1,597,122	5,194,359	259,795	13,646,327	126,953,412	12,695,341
\$40,000 under \$50,000	10,512,281	284,971,930	285,177,742	38,102,778	1,353,523	5,455,865	272,836	10,454,320	112,209,998	11,221,000
\$50,000 under \$75,000	18,708,956	743,782,211	744,232,638	107,343,865	2,969,845	14,809,963	740,597	18,602,026	226,336,105	22,633,611
\$75,000 under \$100,000	11,102,049	660,318,278	660,681,476	99,607,990	1,851,338	14,118,365	705,956	11,037,241	149,144,766	14,914,477
\$100,000 under \$200,000	12,067,873	1,181,233,546	1,181,992,599	213,889,256	772,440	14,372,204	718,643	11,955,091	167,018,658	16,701,866
\$200,000 under \$500,000	3,116,220	731,857,395	732,277,004	168,370,440	190,501	6,309,725	315,502	3,048,380	42,724,743	4,272,474
\$500,000 under \$1,000,000	588,226	348,055,997	347,985,796	92,728,417	40,768	1,637,192	81,864	564,629	7,915,923	791,592
\$1,000,000 under \$1,500,000	150,189	161,556,432	161,483,285	44,152,720	12,202	530,982	26,551	141,612	1,977,465	197,747
\$1,500,000 under \$2,000,000	63,848	98,151,682	98,061,076	26,816,518	5,985	279,244	13,963	59,371	825,167	82,517
\$2,000,000 under \$5,000,000	98,500	265,082,448	264,771,604	72,283,115	9,577	466,103	23,306	90,548	1,248,284	124,828
\$5,000,000 under \$10,000,000	24,917	153,833,151	153,612,831	39,972,419	3,025	157,300	7,865	22,144	306,459	30,646
\$10,000,000 or more	15,931	399,093,365	398,420,925	92,648,701	2,451	130,671	6,534	13,559	186,439	18,644

Size of adjusted gross income	Tax generated at specified rate--continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total	175,397	139,646	13,993	78,987,673	1,827,399,429	274,109,914	13,103,694	710,432,860	106,565,265	29,370,033	785,142,547	196,285,637
Under \$2,000	2,562	3,761	376	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	* 698	* 542	* 55	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	--	--	--	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	* 866	* 298	* 30	* 698	* 1,253	* 188	--	--	--	--	--	--
\$8,000 under \$10,000	* 1,925	* 937	* 94	* 7,635	* 9,172	* 1,376	--	--	--	--	--	--
\$10,000 under \$12,000	* 2,355	* 1,725	* 173	* 1,804	* 2,110	* 317	--	--	--	--	--	--
\$12,000 under \$14,000	4,063	3,468	349	182,982	129,539	19,431	--	--	--	--	--	--
\$14,000 under \$16,000	* 2,564	* 2,514	* 252	205,545	430,519	64,578	--	--	--	--	--	--
\$16,000 under \$18,000	* 2,947	* 2,126	* 214	1,785,231	2,189,813	328,472	--	--	--	--	--	--
\$18,000 under \$20,000	* 2,538	* 1,061	* 107	1,909,351	5,516,272	827,441	--	--	--	* 48	* 659	* 165
\$20,000 under \$25,000	* 2,325	* 1,428	* 144	4,582,979	26,953,407	4,043,011	--	--	--	* 917	* 9,929	* 2,482
\$25,000 under \$30,000	* 2,982	* 1,818	* 184	5,277,035	45,144,215	6,771,632	--	--	--	1,562	5,508	1,377
\$30,000 under \$40,000	6,945	4,872	489	10,553,498	132,645,630	19,896,845	28,090	16,323	2,450	301,909	208,356	52,089
\$40,000 under \$50,000	10,294	6,375	641	9,665,238	151,333,366	22,700,005	632,136	1,297,976	194,714	3,147,302	14,689,828	3,672,457
\$50,000 under \$75,000	28,978	21,319	2,138	18,088,522	409,890,691	61,483,604	1,641,186	7,976,307	1,196,487	5,808,570	84,896,035	21,224,009
\$75,000 under \$100,000	21,959	16,231	1,625	10,935,293	392,666,860	58,900,029	2,127,929	11,685,615	1,752,896	5,502,205	89,749,848	22,437,462
\$100,000 under \$200,000	40,841	30,510	3,053	11,878,481	494,916,604	74,237,491	5,572,059	61,931,958	9,289,940	10,854,279	377,411,401	94,352,850
\$200,000 under \$500,000	25,869	24,194	2,421	3,026,977	127,998,233	19,199,735	2,272,456	97,684,463	14,652,727	2,897,382	167,985,415	41,996,354
\$500,000 under \$1,000,000	8,293	9,033	904	560,896	23,833,857	3,575,079	507,109	72,998,494	10,949,784	540,275	31,721,514	7,930,379
\$1,000,000 under \$1,500,000	2,567	3,063	306	140,727	5,969,672	895,451	134,917	43,107,734	6,466,163	136,452	7,986,168	1,996,542
\$1,500,000 under \$2,000,000	1,141	1,243	124	59,028	2,490,726	373,609	58,372	29,463,986	4,419,599	57,006	3,345,482	836,371
\$2,000,000 under \$5,000,000	1,834	2,088	209	90,162	3,778,560	566,784	90,271	88,775,562	13,316,337	87,543	5,104,543	1,276,136
\$5,000,000 under \$10,000,000	472	588	59	22,057	930,937	139,641	23,728	65,141,852	9,771,278	21,432	1,259,055	314,764
\$10,000,000 or more	378	451	45	13,536	567,994	85,199	15,439	230,352,590	34,552,889	13,151	768,807	192,202

Footnotes at end of table.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Tax generated at specified rate--continued								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	855,216	15,384,573	3,846,240	6,626,142	270,372,582	75,704,323	97,447	2,339,269	654,998
Under \$2,000	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000	--	--	--	--	--	--	--	--	--
\$10,000 under \$12,000	--	--	--	--	--	--	--	--	--
\$12,000 under \$14,000	--	--	--	--	--	--	--	--	--
\$14,000 under \$16,000	--	--	--	--	--	--	--	--	--
\$16,000 under \$18,000	--	--	--	--	--	--	--	--	--
\$18,000 under \$20,000	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	* 1,007	* 4	* 1	--	--	--	--	--	--
\$40,000 under \$50,000	11,120	1,200	301	* 48	* 780	* 218	* 2,021	* 47	* 13
\$50,000 under \$75,000	51,452	64,096	16,028	8,384	30,320	8,490	* 7,265	* 7,004	* 1,961
\$75,000 under \$100,000	80,700	152,427	38,114	436,127	2,682,927	751,220	9,313	7,333	2,054
\$100,000 under \$200,000	329,317	1,335,992	334,034	2,689,377	62,572,623	17,520,334	44,273	127,974	35,833
\$200,000 under \$500,000	230,971	3,153,101	788,304	2,671,122	151,986,274	42,556,157	20,580	200,734	56,206
\$500,000 under \$1,000,000	79,651	2,318,597	579,659	515,690	33,361,697	9,341,275	7,079	201,432	56,401
\$1,000,000 under \$1,500,000	24,505	1,158,486	289,625	130,574	8,432,599	2,361,128	2,525	146,624	41,055
\$1,500,000 under \$2,000,000	12,261	732,376	183,096	55,261	3,581,570	1,002,840	1,112	55,610	15,571
\$2,000,000 under \$5,000,000	22,094	2,160,495	540,127	85,414	5,510,506	1,542,942	2,033	546,318	152,969
\$5,000,000 under \$10,000,000	7,005	1,340,285	335,072	21,124	1,371,091	383,905	705	354,114	99,152
\$10,000,000 or more	5,133	2,967,515	741,879	13,022	842,196	235,815	541	692,078	193,782

Size of adjusted gross income	Tax generated at specified rate--continued								
	33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	2,589,923	237,462,316	78,362,564	1,002,051	622,722,005	217,952,702	352,987	4,203,477	863,043
Under \$2,000	--	--	--	--	--	--	31,466	5,285	832
\$2,000 under \$4,000	--	--	--	--	--	--	118,109	139,928	24,059
\$4,000 under \$6,000	--	--	--	--	--	--	54,996	161,414	25,463
\$6,000 under \$8,000	--	--	--	--	--	--	31,964	135,053	25,264
\$8,000 under \$10,000	--	--	--	--	--	--	24,547	163,725	26,404
\$10,000 under \$12,000	--	--	--	--	--	--	12,409	102,259	16,219
\$12,000 under \$14,000	--	--	--	--	--	--	15,954	159,975	29,507
\$14,000 under \$16,000	--	--	--	--	--	--	11,522	144,121	21,977
\$16,000 under \$18,000	--	--	--	--	--	--	* 6,555	* 97,919	* 17,700
\$18,000 under \$20,000	--	--	--	--	--	--	* 1,972	* 32,480	* 5,005
\$20,000 under \$25,000	--	--	--	--	--	--	9,577	169,372	36,064
\$25,000 under \$30,000	--	--	--	--	--	--	7,543	193,781	42,016
\$30,000 under \$40,000	--	--	--	--	--	--	8,489	270,778	63,051
\$40,000 under \$50,000	--	--	--	--	--	--	* 4,179	* 182,307	* 40,101
\$50,000 under \$75,000	* 96	* 1,457	* 481	--	--	--	* 3,430	* 199,343	* 35,804
\$75,000 under \$100,000	564	7,025	2,318	--	--	--	* 5,873	* 450,079	* 101,647
\$100,000 under \$200,000	101,382	1,885,491	622,212	1,437	10,625	3,719	* 2,862	* 378,560	* 68,498
\$200,000 under \$500,000	1,697,958	121,062,409	39,950,595	272,377	12,894,416	4,513,046	* 761	* 253,296	* 66,718
\$500,000 under \$1,000,000	494,241	71,350,085	23,545,528	448,687	102,301,308	35,805,458	* 521	* 336,665	* 70,445
\$1,000,000 under \$1,500,000	125,696	18,318,581	6,045,132	117,644	73,700,373	25,795,131	* 122	* 151,539	* 37,882
\$1,500,000 under \$2,000,000	53,312	7,812,853	2,578,241	50,403	49,418,977	17,296,642	* 33	* 53,842	* 13,939
\$2,000,000 under \$5,000,000	83,092	12,097,580	3,992,201	79,085	144,810,466	50,683,663	83	271,098	63,604
\$5,000,000 under \$10,000,000	20,690	3,032,145	1,000,608	19,821	79,616,978	27,865,942	** 20	** 150,658	** 30,844
\$10,000,000 or more	12,892	1,894,690	625,248	12,597	159,968,864	55,989,102	**	**	**

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

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

[1] See section 4 for the definition of modified taxable income.

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

Table 3.6--Returns with Modified Taxable Income [1]: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate class	All returns			Joint returns and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	106,658,774	5,580,354,544	1,061,277,890	45,391,852	3,849,427,406	758,084,535	2,174,867	117,178,658	24,540,390
5 percent	12,761,691	71,118,752	3,555,938	7,105,969	47,201,096	2,360,055	129,275	705,381	35,269
10 percent	105,189,855	1,033,637,088	103,363,709	44,930,813	622,134,651	62,213,465	2,157,296	15,168,422	1,516,842
10 percent (Form 8814)	175,397	139,646	13,993	146,302	123,309	12,352	147	127	13
15 percent	78,987,673	1,827,399,429	274,109,914	37,501,697	1,210,659,130	181,598,870	1,841,905	28,869,004	4,330,351
15 percent (capital gains)	13,103,694	710,432,860	106,564,929	8,466,662	532,085,641	79,812,846	195,768	25,535,216	3,830,282
25 percent	29,370,033	785,142,547	196,285,637	15,531,094	522,206,066	130,551,517	721,910	11,912,753	2,978,188
25 percent (capital gains)	855,216	15,384,573	3,846,143	576,487	11,738,561	2,934,640	16,552	525,433	131,358
28 percent	6,626,142	270,372,582	75,704,323	4,409,201	193,771,718	54,256,081	185,834	3,738,943	1,046,904
28 percent (capital gains)	97,447	2,339,269	654,995	67,238	1,633,442	457,364	1,136	148,195	41,495
33 percent	2,589,923	237,462,316	78,362,564	2,072,964	193,424,034	63,829,931	80,846	3,581,338	1,181,842
35 percent	1,002,051	622,722,005	217,952,702	845,900	514,449,757	180,057,415	31,179	26,993,847	9,447,846
Form 8615	352,987	4,203,477	863,043	--	--	--	--	--	--

Tax rate class	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	13,526,875	301,094,986	46,806,046	45,565,179	1,312,653,493	231,846,919
5 percent	496,751	2,216,652	110,833	5,029,697	20,995,622	1,049,781
10 percent	13,478,568	112,701,455	11,270,145	44,623,178	283,632,560	28,363,256
10 percent (Form 8814)	24,325	13,527	1,358	4,624	2,683	271
15 percent	7,697,144	114,360,061	17,154,009	31,946,927	473,511,234	71,026,685
15 percent (capital gains)	359,663	15,441,129	2,316,169	4,081,600	137,370,874	20,605,631
25 percent	1,489,080	31,979,513	7,994,878	11,627,948	219,044,214	54,761,054
25 percent (capital gains)	20,151	393,496	98,374	242,026	2,727,084	681,771
28 percent	145,909	5,943,713	1,664,240	1,885,198	66,918,208	18,737,098
28 percent (capital gains)	3,146	33,349	9,338	25,927	524,284	146,799
33 percent	58,855	5,876,505	1,939,247	377,259	34,580,440	11,411,545
35 percent	21,595	12,135,587	4,247,455	103,377	69,142,814	24,199,985
Form 8615	--	--	--	352,987	4,203,477	863,043

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

[1] See section 4 for the definition of modified taxable income.

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

Table 3.7--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Age [1]	Tax credits											Earned income credit used to offset income tax before credits	
	All returns		Total		Child care credit		Credit for the elderly and disabled		Adoption credit		Child tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
All returns, total	138,394,754	46,091,502	58,938,971	6,466,792	3,466,637	98,261	14,571	25,741,511	31,741,551				
Under 18	3,171,465	186,527	32,846	* 301	* 30	--	--	* 10,046	* 9,235				
18 under 35	45,860,531	14,320,821	15,000,454	2,625,621	1,510,136	--	--	8,378,831	9,180,097				
35 under 45	26,539,754	13,703,304	21,883,103	2,818,753	1,515,013	--	--	10,654,491	14,750,558				
45 under 55	25,642,275	10,147,909	14,181,575	897,451	402,118	--	--	5,509,391	6,591,236				
55 under 65	18,418,709	4,699,119	5,517,426	115,434	54,410	* 5,031	* 886	1,042,239	1,074,529				
65 and over	18,762,020	3,033,822	2,323,566	9,232	4,930	93,230	13,685	146,513	135,897				
										Tax credits--continued			
Age [1]	Education credit		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)			
All returns, total	7,725,138	7,022,420	5,192,133	893,957	4,344,189	1,000,149	93,369	351,184	2,960,172	797,162			
Under 18	* 3,007	* 2,416	--	--	--	--	--	--	--	--			
18 under 35	3,772,140	2,921,327	1,866,220	254,951	571,470	120,026	20,535	58,266	1,005,293	199,559			
35 under 45	1,407,983	1,289,894	1,197,178	188,069	1,007,624	233,375	42,250	172,375	828,418	267,449			
45 under 55	1,830,305	2,061,975	1,229,149	228,675	1,229,149	288,331	22,505	87,245	807,188	251,579			
55 under 65	648,613	689,880	725,528	172,932	941,552	226,296	6,656	27,278	295,686	70,282			
65 and over	63,089	56,929	189,672	49,329	594,394	132,121	1,422	6,021	23,586	8,293			
										Tax credits--continued			
Age [1]	Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Other tax credits				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)			
All returns, total	359,098	1,032,247	6,418,317	10,956,470	386,681	1,302,464	32,209	120,603	79,911	168,593			
Under 18	* 812	* 159	170,787	16,581	1,009	1,710	* 997	* 204	* 663	* 2,512			
18 under 35	12,744	22,290	663,490	622,011	34,329	61,178	591	2,707	14,861	35,138			
35 under 45	67,389	175,876	851,209	3,066,048	57,753	166,320	9,779	17,182	16,378	28,504			
45 under 55	108,268	353,558	1,317,103	3,456,547	108,369	383,643	9,741	34,211	16,638	29,550			
55 under 65	100,101	314,470	1,437,742	2,411,664	93,684	372,946	7,187	41,736	21,123	49,663			
65 and over	69,783	165,895	1,977,985	1,385,618	91,536	316,667	3,915	24,564	10,249	23,226			

Footnotes at end of table.

Table 3.7--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Age [1]	Income tax after credits		Total income tax		All other taxes				Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	92,740,926	1,023,916,399	92,740,927	1,023,920,139	22,616,201	53,821,990	5,148,030	4,347,720	17,074,708	47,842,244
Under 18	1,187,135	1,178,582	1,187,135	1,178,582	77,120	39,016	* 2,294	* 354	66,703	28,260
18 under 35	26,442,250	108,619,329	26,442,250	108,620,877	5,381,201	6,827,501	1,421,869	636,534	3,860,572	6,109,227
35 under 45	17,241,341	210,315,920	17,241,341	210,316,520	5,675,655	13,337,303	1,583,863	1,350,214	4,147,473	11,704,714
45 under 55	19,486,503	301,150,673	19,486,504	301,152,210	5,692,364	16,843,596	1,494,378	1,673,401	4,280,822	14,792,978
55 under 65	15,130,643	240,582,430	15,130,643	240,582,486	3,773,263	11,880,225	584,435	628,099	3,043,610	10,876,212
65 and over	13,253,055	162,069,464	13,253,055	162,069,464	2,016,597	4,894,348	61,189	59,119	1,675,527	4,330,854
	All other taxes--continued									
Age [1]	Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes				Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	355,457	73,109	225,441	917,524	4,874,407	4,518,182	96,815,936	1,071,872,816	133,577,700	1,189,243,053
Under 18	* 7,298	* 227	* 810	* 10,065	* 5,414	* 6,026	1,236,249	1,211,190	2,286,366	1,213,160
18 under 35	176,625	31,991	12,020	33,014	1,675,538	1,499,252	27,554,083	113,614,323	44,363,140	159,716,910
35 under 45	74,987	16,385	48,062	170,055	1,525,035	1,601,150	18,172,781	221,364,023	25,749,206	261,101,013
45 under 55	52,743	11,553	35,955	137,302	1,121,011	1,055,050	20,388,276	316,651,465	25,088,300	341,294,983
55 under 65	30,835	8,543	32,177	127,613	464,757	302,157	15,735,168	252,123,417	17,983,546	262,648,739
65 and over	12,970	4,409	96,418	439,476	82,652	54,547	13,729,379	166,908,398	18,097,143	163,268,248
	Tax payments--continued									
Age [1]	Income tax withheld		Estimated tax payments		Additional child tax credit				Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	120,500,889	843,094,979	11,128,072	252,998,613	15,590,592	16,248,889	1,758,125	86,530,919	1,443,437	2,288,806
Under 18	2,175,705	513,672	71,392	407,400	14,388	18,565	62,095	289,357	* 8	* 48
18 under 35	42,732,545	146,160,518	633,423	8,371,703	7,149,943	7,099,412	166,481	3,871,615	169,027	229,936
35 under 45	23,965,977	206,229,974	1,148,309	37,125,427	5,473,302	6,276,962	324,045	15,987,260	472,115	749,862
45 under 55	23,129,103	248,693,505	1,962,599	66,584,215	2,373,081	2,358,071	461,073	24,205,038	513,028	845,128
55 under 65	16,148,641	174,168,277	2,300,119	64,899,592	493,279	428,180	399,307	22,546,300	248,229	393,513
65 and over	12,348,917	67,329,034	5,012,230	75,610,276	86,600	67,699	345,123	19,631,349	41,028	70,318

Footnotes at end of table.

Table 3.7--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Age [1]	Tax payments--continued										Federal telephone excise tax credit			
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Earned income credit refundable portion		Federal telephone excise tax credit		Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	Tax due at time of filing		Predetermined estimated tax penalty		
	Total		Refunded		Credited to 2007 estimated tax						Number of returns		Amount	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	Number of returns		Amount	
All returns, total	109,915,823	295,796,995	107,001,071	250,941,390	3,978,421	44,855,606	26,694,105	126,289,889	6,496,924	1,770,962	96,873,353	4,164,063		
Under 18	2,078,092	513,594	2,042,749	413,141	36,851	100,453	736,968	461,887	62,191	4,724	71,437	2,682		
18 under 35	40,869,720	81,223,282	40,676,913	79,476,615	258,798	1,746,668	4,551,638	9,103,873	705,413	118,485	25,049,867	1,057,845		
35 under 45	22,337,390	78,208,739	22,007,188	71,187,678	460,513	7,021,060	4,021,122	21,895,085	1,073,313	346,584	20,088,432	991,343		
45 under 55	19,977,244	67,109,912	19,375,229	55,090,030	800,670	12,019,882	5,505,513	34,806,221	1,500,224	536,485	20,376,826	922,632		
55 under 65	13,078,251	42,061,043	12,458,574	30,408,717	890,141	11,652,326	5,145,614	29,868,641	1,487,272	433,996	15,101,156	602,132		
65 and over	11,575,126	26,680,426	10,440,418	14,365,208	1,531,448	12,315,217	6,733,250	30,154,182	1,668,510	330,687	16,165,634	587,428		

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

[1] Age for joint returns was based on the primary taxpayer's age.

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

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2006 to reflect changes in the law.

Additional Child Tax Credit Δ (line 68, Form 1040)

See “Child Tax Credit.”

Additional Standard Deduction (included in line 40, Form 1040)

See “Standard Deduction.”

Additional Taxes (line 44, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit Δ (line 37, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business

- property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
 - Rents and royalties;
 - Distributive share of partnership or S corporation net income;
 - Net income from an estate or trust;
 - Unemployment compensation;
 - Taxable amounts of social security and railroad retirement (Tier 1) payments;
 - Taxable distributions from a Coverdell education savings account or qualified tuition program;
 - Taxable distributions from a health savings account (HSA) or Archer MSA;
 - Prizes, awards, and gambling winnings;
 - Jury duty pay;
 - Amounts received that were claimed as a deduction or credit in a prior year;
 - Bartering income;
 - Alaska permanent fund dividends; and
 - Alternative trade adjustment assistance
 - Income from an activity not engaged in for profit;
 - Loss on certain corrective distributions of excess deferrals;
 - Dividends on insurance policies if they exceeded the total of all net premiums paid; payments;

Some reported income was fully or partially excluded from total income for 2006. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 35, Form 1040)

were subtracted to arrive at adjusted gross income (line 37, Form 1040):

- Archer MSA deduction;
- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

Adjusted Gross Income or Loss

See “Adjusted Gross Income Less Deficit.”

Adjustments

See “Statutory Adjustments.”

Adoption Credit Δ

(line 54b, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2005 for an adoption that was not final at the end of 2005, or for qualified expenses paid in 2006, for an adoption that was final in or before 2006. The credit could have been as much as \$10,960 for each child.

Advance Earned Income Credit Payments

(line 61, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 58, 59, 60, 62, 63 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare

Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; section 72 penalty taxes; excise tax on stock compensation from an expatriated corporation; an additional tax on income from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; and the statistics included tax from recapture of education credits. This differs slightly from the “other taxes” portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item that is not included in all other taxes but instead is included in “total income tax” is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

Alternative Minimum Tax Δ

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax to ensure that a minimum amount of income tax was paid by taxpayers who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which reduced an individual’s regular effective tax rate. These benefits, known as “alternative minimum tax preferences and adjustments,” resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$62,550. The maximum amount for a single or head of household taxpayer was \$42,500, and for a married couple filing separately, \$31,275. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$282,500. For joint returns the range was \$150,000 to \$400,200, and for married couples filing separately, the range was \$75,000 to \$200,100.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 44, Form 1040 minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

Archer Medical Savings Account Deduction Δ

(line 23, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,755 (4,087.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA's and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

Basic Standard Deduction Δ

(included in line 40, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was included in computing net income, and was not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2008 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss.”

Capital Gains and Losses

See “Sales of Capital Assets, Net Gain or Loss.”

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. Casualty and theft losses that occurred in the Hurricane Katrina, Rita, or Wilma disaster areas after August 24, 2005 were not subject to these limitations. (See also “Total Itemized Deductions.”)

Casualty or Theft Loss of Income-Producing Property

(included in line 27, Schedule A)

See “Miscellaneous Itemized Deductions.”

Certain business expenses of reservists, performing artists, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis

state or local government officials, whether or not the taxpayer itemized their deductions.

Child Care Credit

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Child Tax Credit Δ

(line 53, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepchild, grandchild, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. Taxpayers, who could not claim children as a dependent exemption, may have been able to claim them for the child tax credit, using form 8901. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 68, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded \$11,300. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit.

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous

years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Starting in 2006, taxpayers were able to make a tax free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Credit for Federal Tax on Gasoline and Special Fuels Δ

(line 70b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

Credit for the Elderly or Disabled

(line 49, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not

refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 70a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 2007 Estimated Tax

(line 75, Form 1040)

This amount was the part of the overpayment of 2006 tax which taxpayers specifically requested to be credited to their estimated tax for 2007. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

Domestic Production Activities Credit

(line 35, Form 1040)

A taxpayer could have deducted up to 3 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, exchange. Other dispositions were also deductible, such as tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States.

Earned Income Credit Δ

(line 66a, Form 1040)

The earned income credit (EIC) for 2006 was a maximum of \$2,747 for one qualifying child, \$4,536 for two or more qualifying children, and \$412 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing

jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$32,001 (\$36,348 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$34,001 for one child and \$38,348 for two or more children. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$12,120 (\$14,120 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$2,800 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also “Advance Earned Income Credit Payments.”)

Earned Income Credit, Refundable Portion

See “Earned Income Credit.”

Earned Income Credit Used to Offset Income Tax Before Credits

See “Earned Income Credit.”

Earned Income Credit Used to Offset Other Taxes

See “Earned Income Credit.”

Education Credits Δ

(line 50, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$45,000 and \$55,000 (\$90,000 and \$110,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,100 of qualified tuition and related expenses and 50 percent credit of the next \$1,100 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return. Education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone (GOZ). The Hope credit was increased to 100 percent of the first \$2,200 and 50 percent of the next \$2,200 for GOZ students. The Lifetime Learning credit was also increased for GOZ students from 20 percent to 40 percent.

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the

extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Educator Expenses

(included in line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2006, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Empowerment Zone and Renewal Community Employment Credit

(included in line 55c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2006. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

Estate or Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends

and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estate or Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(line 65, Form 1040)

This figure represents the total of the tax payments made for 2006 using Form 1040-ES, and any overpayment from the taxpayer's 2005 return that was applied to the 2006 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2006, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2006, or (b) 100 percent of the tax shown on Form 1040 for 2005 (110 percent of the tax shown on Form 1040 for 2005 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Social Security Taxes

Withheld Δ

(line 67, Form 1040)

If a taxpayer earned more than \$94,200 in total wages from two or more employers in 2006, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.)

Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$3,300 deduction was allowed for each exemption claimed if adjusted gross income was less than \$112,875. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2006:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19 or a full-time student under age 24 or any age and was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2006;
- 4) The individual lived with the taxpayer for more than half of 2006;
- 5) The individual met certain citizenship requirements;
- 6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as children at home, children away from home, parents, and other. For 2006, taxpayers, if they met certain criteria, could have claimed an additional \$500 exemption per person (up to \$2000) if they provided housing to a person displaced by Hurricane Katrina.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced to one-third of the full amount. For single taxpayers, the phaseout began at \$150,500

and was completed at \$273,000; for married persons filing jointly and surviving spouses, the phaseout began at \$225,750 and was completed at \$348,250; for heads of household, the phaseout began at \$188,150 and was completed at \$310,650; and for married persons filing separately, the phaseout began at \$112,875 and was completed at \$174,125.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Federal Telephone Excise Tax Credit Δ (line 71, Form 1040)

Taxpayers who were billed after February 28, 2003 and before August 1, 2006, for federal telephone excise tax on long distance or bundled service may have taken a credit or refund for Tax Year 2006. Individuals were eligible to receive this credit even if they owed no tax. Taxpayers could request the standard amount based on the number of exemptions claimed on their return (number of exemptions: 0 = \$0, 1 = \$30, 2 = \$40, 3 = \$50, 4 or more = \$60) or the actual amount shown on the taxpayers long distance records. Individuals who did not otherwise have to file an income tax return filed a Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, in order to obtain their refund. A total of 742,859 Form 1040EZ-T returns were filed for Tax Year 2006.

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion Δ (included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. For 2006, taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$82,400 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided

foreign housing exclusion was left as part of other income. (See also "Other Income.")

Foreign Housing Deduction Δ (included in the total on line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. Starting in 2006, this deduction was generally limited to \$24,720. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2006.

Foreign Tax Credit (line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2006 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form is classified by the form on which it was actually filed.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be

used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040A could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2006 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

General Business Credit Δ

(line 55a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the work opportunity credit,
- the welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the enhanced oil recovery credit,

- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- the credit for employer social security and Medicare taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- qualified railroad track maintenance credit,
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- the community development corporation credit,
- mine rescue team training credit,
- the credit from electing large partnerships,
- and credit for employers affected by Hurricane Katrina, Rita, or Wilma

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

General Sales Tax Deduction

See "Sales Tax Deduction."

Health Coverage Credit (formerly Health Insurance Credit)

(line 70c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2006 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,700 (\$5,450, if family coverage). These limits were \$700 higher if the taxpayer was age 55 or older (\$1,400 higher if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes Δ

(line 62, Form 1040)

Taxpayers paying domestic employees more than \$1,500 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(line 57 minus part or all of line 66a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 56, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), and the alternative minimum tax (line 45). (See also "Tax Generated.")

Income Tax Withheld

(line 64, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer

to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and the Roth IRA. Information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$75,000 and \$85,000 of modified AGI for married persons filing jointly and surviving spouses; between \$50,000 and \$60,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$4,000 (\$5,000 if age 50 or older). Married couples filing a joint return could contribute up to \$4,000 (\$5,000 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$8,000 (\$10,000 if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable

year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, distributions from a Roth IRA, and distributions from an IRA made directly by the trustee to a qualified charitable organization where the taxpayer was at least 70 1/2 when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Starting in 2005, qualified hurricane distributions by Hurricanes Katrina, Rita, and Wilma, were not subject to the additional 10 percent tax on early distributions by taxpayers affected

Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 2006 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy,

build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains that were taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See “Taxable Interest Received.”

Interest, Tax-Exempt

See “Tax-Exempt Interest.”

Investment Interest Expense Deduction

(line 13, Schedule A)

See “Interest Paid Deduction.” and “Total Itemized Deductions.”

Itemized Deductions

See “Total Itemized Deductions” and specific itemized deductions.

Itemized Deduction Limitation Δ

See “Total Itemized Deductions.”

Jury Duty Pay Δ

(line 34, Form 1040)

If a taxpayer gave the jury duty pay to their employer because the employer continued to pay the taxpayer’s salary while they served on the jury, the taxpayer could have deducted the amount turned over to the employer, since the jury duty pay was also reported in the taxpayer’s total income. For 2006, this jury duty pay was reported on line 34 on Form 1040.

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted

on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also “Sales of Capital Assets, Net Gain or Loss.”)

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See “Sales of Capital Assets, Net Gain or Loss.”

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the “marginal tax rate” for that return. (See also “Tax Generated.”)

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);

- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2004 or 2005, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(line 55b, Form 1040)

A minimum tax credit could be taken for 2006 by certain taxpayers who paid alternative minimum tax for 2005 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2006, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns

with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2006 statistics, a modified taxable income was calculated by using the tax rate schedule for 2006 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain Less Loss in AGI

See "Sales of Capital Assets, Net Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss," also "Long-Term Capital Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

Net operating loss was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also "Other Income.")

Net Short-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss," also "Short-Term Capital Gain or Loss."

Nonconventional Source Fuel Credit Δ

(included in line 55c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples were coke and coke gas, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal. For 2006 this credit was claimed on line 1s on Form 3800, *General Business Credit*.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nontaxable Combat Pay Election

(line 66b, Form 1040)

For Tax Year 2006, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred

while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

One-Half of Self-Employment Tax

See “Deduction for Self-Employment Tax.”

Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer’s qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA’s, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children’s interest and non-qualified dividends from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or “net operating loss” in an earlier year (that was carried forward and deducted for 2006) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Income Less Loss

See “Other Income.”

Other Payments

(line 70, Form 1040)

See “Credit for Federal Tax on Gasoline and Special Fuels”, “Credit from Regulated Investment Companies”, and “Health Coverage Credit” (formally known as Health Insurance Credit).

Other Tax Credits

(included in lines 54c, 55c, 56, Form 1040)

“Other tax credits” is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or U.S. possession. (See also “Personal Property Tax” and “Taxes Paid Deduction.”)

Overpayment

(line 73, Form 1040)

An overpayment of tax occurred when “total tax payments” exceeded “total tax.” Overpayments included the amount of any “refundable portion of the earned income tax credit.” An overpayment could be refunded or credited toward the estimated tax for the following year. (See also “Credit to 2007 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 74a, Form 1040)

See “Overpayment” and “Refund.”

Parents’ Election to Report Child’s Interest and Dividends Δ

(calculated on Form 8814)

A parent could elect to report on his or her

return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 18 on January 1, 2007;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2006 that was more than \$850 but less than \$8,500;
- did not file a joint return;
- had no estimated tax payments for 2006;
- did not have any overpayment of tax shown on his or her 2005 return applied to the 2006 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also “Modified Taxable Income” and “other income.”)

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer’s share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were

limited under new rules to the amount that could offset passive income.

Partnership and S Corporation Net Income Less Loss

See “Partnership and S Corporation Net Income or Loss.”

Passive Activity Losses

Losses generated by any “flow-through” business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not “materially participate” (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also “Nondeductible Passive Losses.”)

Payment with Request for Extension of Filing Time

(line 69, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 60, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of \$4,000, \$8,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable

pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax

Penalty

(line 77, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 76 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2006 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(included in line 63, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 74a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 75, Form 1040)

See "Credit to 2007 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income

(lines 24, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a positive amount it was considered rent and royalty net income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss

(lines 25, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a negative amount it was considered rent and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Loss."

Residential Energy Credit Δ

(line 52, Form 1040)

New for 2006, a taxpayer could have received a 10 percent credit for buying qualified energy efficiency improvements for their main home. The maximum credit for all tax years was \$500 and no more than \$200 of the credit could have been attributable to expenses for windows.

Retirement Savings Contribution Credit

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

Roth IRA Δ

(lines 16-25c, Form 8606)

Similar to traditional IRAs Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$4,000 (\$5,000 if age 50 or older), \$8,000, (\$9,000, or \$10,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer

converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

Royalty Net Income Less Loss

See "Royalty Net Income or Loss."

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;

- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss Δ

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period

was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

The maximum rate for most long-term net capital gains was 15 percent (generally, 5 percent for taxpayers in the 10- or 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 5-percent, 15-percent, 25-percent, or 28-percent.

Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain “involuntary conversions,” including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(included in line 5, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

Schedule D Capital Gain Distributions

See “Sales of Capital Assets, Net Gain or Loss.”

Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health

coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 58, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2006 was \$94,200. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also “Total Tax Liability.”)

Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See “Sales of Capital Assets, Net Gain or Loss.”)

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See “Sales of Capital Assets, Net Gain or Loss.”

Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income,

such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross income” and appear as a separate class in most basic tables. The absence of a class labeled “no adjusted gross income” indicates that any deficit or break-even returns in a table were included in the lowest income size class. (See “Adjusted Gross Income Less Deficit.”)

Social Security Benefits Δ

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a “tier 1 railroad retirement benefit” that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer’s total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Starting in tax year 2006, taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Social Security and Medicare Taxes Δ

For 2006, the maximum wages subject to social security tax (6.2%) increased to \$94,200. All wages were subject to medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 59, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee’s Form W-2, and the employee was required to

report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 40, Form 1040)

For 2006, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,150;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$10,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,150;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,550;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$850 or the dependent’s earned income plus \$300 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The “additional standard deduction” total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2006 that was paid or deducted before 2006, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local income taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2006; had paid state and local income taxes directly during 2006 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

This is the total of State and Local Income Taxes or Sales Tax Deduction. The taxpayer could elect to use either, but not both.

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2006, statutory adjustments included Archer MSA deductions, educator expenses, certain business expenses of certain reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, deduction for certain domestic production activities, tuition and fees

deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: deduction for clean-fuel vehicles, performing-arts-related expenses, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction

(line 33, Form 1040)

For 2006, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$50,000 to \$65,000 (\$105,000 to \$135,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 76, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included in line 63, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional

tax. Also tax from recapture of an education credit was reported here.

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2006 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below \$7,550 for single filers and married persons filing separately; \$15,100 for joint filers or surviving spouses; and \$10,750 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$30,650 for single filers; \$61,300 for joint filers or surviving spouses; \$30,650 for married persons filing separately; and \$41,050 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$74,200 for single filers; \$123,700 for joint filers or surviving spouses; \$61,850 for married persons filing separately; and \$106,000 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$154,800 for single filers; \$188,450 for joint filers or surviving spouses; \$94,225 for married persons filing separately; and \$171,650 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$336,550 for single filers, joint filers, or surviving spouses and heads of households and \$168,275 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 18 had investment income that exceeded \$1,700, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,700 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their

return, they attached a Form 8814. The investment income in excess of \$1,700 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$850 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income")

Tax Payments

(lines 64, 65, 67, 69, 70, 72, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2005 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 66a, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 64, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this

classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

Taxable Income

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See “Pensions and Annuities.”

Taxable Social Security Benefits

(line 20b, Form 1040)

See “Social Security Benefits.”

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the “taxes paid” statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 57 + any Form 4970 tax on line 63 - line 66a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the

earned income credit) plus the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$150,500 (\$75,250 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$150,500 (\$75,250) or b) 80 percent of the non-exempt deductions. For Tax Year 2006, the reduction amount was then divided by 3 and subtracted from the original reduction amount. As a result, the amount by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Total Miscellaneous Deductions

See “Miscellaneous Itemized Deductions.”

Total Rent and Royalty Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Statutory Adjustments

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

Total Tax Credits Δ

(lines 56, 66a, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) residential energy credit;
- (7) child tax credit;
- (8) mortgage interest credit;
- (9) adoption credit
- (10) District of Columbia first time homebuyers credit;
- (11) general business credit;
- (12) minimum tax credit;
- (13) qualified electric vehicle credit;
- (14) empowerment zone and renewal community employment credit;
- (15) alcohol used as fuel credit;
- (16) renewable electricity, refined coal, and

- Indian coal production credit;
- (17) alternative motor vehicle credit;
- (18) other tax credits;
- (19) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits.” Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as “earned income credit refundable portion,” or “earned income credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit – see “Child Tax Credit”) or used to offset any other taxes.

Total Tax Liability

(line 63 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, additional tax on HSA and MSA distributions, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, Indian employment credit, new market credit, employer-provided child care facilities credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, and interest on tax due on installment income from sale of residential lots and timeshares. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under “Earned Income Credit” and “Additional Child Tax Credit”), limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See “Tax Payments.”

Total Taxable IRA Distributions

See “Individual Retirement Arrangement Taxable Distributions.”

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See “Miscellaneous Itemized Deductions.”

Tuition and Fees Deduction

(included in line 35, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer’s modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer’s return or if they claimed the education credit for the same student.

Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, returns are included with regular tax. (See also “Regular Tax Computation”);
- (2) Form 8615, used to compute the tax on investment income of children under 18; and

- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 5, 15, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also “Limited Miscellaneous Itemized Deductions.”)

Section 6

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Type of exemption and size of AGI	2.3
Reported on:	
Returns with itemized deductions	2.1
Classified by age	2.6
Time Series, 2002-2006	A

O**Ordinary dividends**

Classified by:

1979 income concept	B
Age	1.5
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 148
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age	2.6
Marital status	2.2
Time Series, 2002-2006	A

Other adjustments

(See also Statutory adjustments)

Classified by:

Age	1.5
Size of adjusted gross income	1.4
Time Series, 2002-2006	A

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss
 Classified by:
 Age..... 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 148
 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by:
 Age..... 2.6
 Marital status..... 2.2
 Time Series, 2002-2006 A

Other payments
 Definition pg 148
 Time Series, 2002-2006 A

Other tax credits
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3
 Definition pg 148

Other tax deduction
 (See also Taxes paid deduction)
 Definition pg 148
 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by age 2.6

Other than cash contributions deduction
 (See Contributions deduction)

Overpayment
 (See also Credit to 2007 estimated tax)
 Credited to 2007 estimated tax:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3
 Definition pg 148
 Refunded:
 Classified by:
 Age..... 3.7
 Marital status..... 1.3
 Size of adjusted gross income..... 3.3
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2

Time Series, 2002-2006 A
 Total..... 3.3, 3.7

P

Parent exemptions
 (See Exemptions)

Parents' election to report child's interest and dividends
 Changes in law pg 13
 Classified by:
 Marital status..... 3.4, 3.6
 Size of adjusted gross income..... 3.5
 Definition pg 148
 Reported on:
 Returns with modified
 Taxable income 3.4, 3.5, 3.6

Partnership and S corporation net income or loss
 Classified by:
 1979 income concept B
 Age..... 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 149
 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by:
 Age..... 2.6
 Marital status..... 2.2

Passive activity losses
 Definition pg 149

Payments to a Keogh plan
 Classified by:
 Age..... 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 149
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time Series, 2002-2006 A

Payment with request for extension of filing time

Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Definition	pg 149
Time Series, 2002-2006	A

Penalty on early withdrawal of savings

Classified by:	
Marital status.....	1.3
Definition	pg 150
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2

Penalty tax on qualified retirement plans

Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Definition	pg 150
Time Series, 2002-2006	A

Pensions and annuities

Classified by:	
1979 income concept	B
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition	pg 150
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2002-2006	A

Personal exemption

(See Exemptions)

Personal interest deductions

(See Interest paid deduction)

Personal interest paid

(See Interest paid deduction)

Personal property taxes deduction

(See also Taxes paid deduction)

Definition	pg 150
Reported on:	
Returns with itemized deductions.....	2.1
Classified by age	2.6

Population and sample

Reported on:	
Forms 1040, 1040A, and 1040EZ.....	C

Predetermined estimated tax penalty

Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Definition	pg 150
Time Series 2002-2006	A

Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

Primary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2002-2006	A

Q**Qualified dividends**

Classified by:	
1979 income concept	B
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition	pg 150
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2002-2006	A

R**Real estate taxes**

(See also Taxes paid deduction)

Definition pg 151

Reported on:

Returns with itemized deductions 2.1

Classified by age 2.6

Recapture taxes

Time Series, 2002-2006 A

Refund

(See also Overpayment refunded)

Definition pg 151

Refund credited to next year

(See also Credit to 2007 estimated tax)

Time Series, 2002-2006 A

Regular tax computation

Classified by:

Size of adjusted gross income 3.1

Definition pg 151

Rent and royalty net income or loss

Classified by:

Marital status 1.3

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Reported on:

Returns with itemized deductions 2.1

Classified by:

Age 2.6

Marital status 2.2

Rent net income or loss

Classified by:

Age 1.5

Size of adjusted gross income 1.4

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Requirements for filing

Description pg 11

Residential energy credit

Changes in law pg 14

Classified by:

Age 3.7

Marital status 1.3

Size of adjusted gross income 3.3

Definition pg 151

Reported on:

Returns with itemized deductions

Classified by marital status 2.2

Time Series, 2002-2006 A

Retirement savings contribution credit

Classified by:

Age 3.7

Marital status 1.3

Size of adjusted gross income 3.3

Definition pg 152

Reported on:

Returns with itemized deductions

Classified by marital status 2.2

Time Series, 2002-2006 A

Retrospective income concept

Classified by:

Size of AGI and 1979 income concept . B

Description pg 14

Roth IRA

Description pg 152

Royalty net income or loss

Classified by:

Age 1.5

Size of adjusted gross income 1.4

Definition pg 152

S**S corporation**

(See partnership and S Corporation net income or loss)

Salaries and wages

Classified by:

1979 income concept B

Age 1.5

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 152

Reported on:

Returns with itemized deductions 2.1

Classified by:

Age.....	2.6	Secondary IRA payments	
Marital status.....	2.2	(See also Individual retirement arrangement deductible payments, adjustment)	
Time Series, 2002-2006.....	A	Classified by:	
Sales of capital assets, net gain or loss		Age.....	1.5
Classified by:		Marital status.....	1.3
1979 income concept.....	B	Size of adjusted gross income.....	1.4
Age.....	1.5	Reported on:	
Marital status.....	1.3	Returns with itemized deduction	
Size of adjusted gross income.....	1.4	Classified by marital status.....	2.2
Definition.....	pg 153	Time Series, 2002-2006.....	A
Reported on:		Self-employed health insurance deduction	
Returns with itemized deductions.....	2.1	Classified by:	
Classified by:		Age.....	1.5
Age.....	2.6	Marital status.....	1.3
Marital status.....	2.2	Size of adjusted gross income.....	1.4
Sales of capital assets reported on Schedule D		Definition.....	pg 154
Classified by:		Time Series, 2002-2006.....	A
Age.....	1.5	Self-employment tax	
Size of adjusted gross income.....	1.4	(See also Deduction of self-employment tax)	
Sales of property other than capital assets, net gain or loss		Changes in law.....	pg 14
Classified by:		Classified by:	
Age.....	1.5	Age.....	3.7
Marital status.....	1.3	Size of adjusted gross income.....	3.3
Size of adjusted gross income.....	1.4	Definition.....	pg 154
Definition.....	pg 154	Time Series, 2002-2006.....	A
Reported on:		Separate returns of married persons	
Returns with itemized deductions.....	2.1	(See also Marital filing status)	
Classified by:		Classified by:	
Age.....	2.6	Each rate at which tax was computed.....	3.6
Marital status.....	2.2	Marginal tax rate.....	3.4
Time Series, 2002-2006.....	A	Size of adjusted gross income.....	1.2
Sales tax deduction		Sources of income.....	1.3
Definition.....	pg 154	Type of exemption.....	2.4
Reported on:		Reported on:	
Returns with itemized deductions.....	2.1	Returns with itemized deductions	
Classified by age.....	2.6	Classified by marital status.....	2.2
Schedule D gain subject to 28% tax rate		Short-term capital gain or loss	
Classified by:		(See also Sales of capital assets, net gain or loss)	
Age.....	1.5	Classified by:	
Size of adjusted gross income.....	1.4	Age.....	1.5
		Size of adjusted gross income.....	1.4
		Definition.....	pg 154

Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by:

- Age..... 1.5
- Size of adjusted gross income..... 1.4

Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by:

- Age..... 1.5
- Size of adjusted gross income..... 1.4
- Definition pg 154

Single persons, returns of

(See also Marital filing status)

Classified by:

- Each rate at which tax was computed..... 3.6
- Marginal tax rate..... 3.4
- Size of adjusted gross income..... 1.2
- Sources of income..... 1.3
- Type of exemption 2.4

Reported on:

- Returns with itemized deductions
Classified by marital status 2.2

Size of adjusted gross income

Classified by:

- 1979 income concept B
- Age..... 1.5
- Marital status..... 1.2
- Selected income and tax items..... 1.1
- Size of adjusted gross income..... 3.3
- Sources of income..... 1.4
- Type of tax computation 3.1
- Definition pg 154

Reported on:

- Returns with earned income credit 2.5
- Returns with itemized deductions..... 2.1
 - Classified by age 2.6
- Returns with modified
Taxable income 3.1, 3.6
- Returns with total income tax 3.2
- Type of exemption 2.3

Social security and Medicare tax on tip income

Classified by:

- Age..... 3.7

Size of adjusted gross income..... 3.3

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Time Series, 2002-2006 A

Social security benefits

Benefits in adjusted gross income:

Classified by:

- Age..... 1.5
- Marital status..... 1.3
- Size of adjusted gross income..... 1.4

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Reported on:

Returns with itemized deductions 2.1

Classified by:

- Age..... 2.6
- Marital status..... 2.2

Time Series, 2002-2006 A

Sources of data

(See description of sample)

Sources of income

(See also specific type)

Classified by:

- Age..... 1.5
- Marital status..... 1.3
- Size of adjusted gross income..... 1.4

Reported on:

Returns with itemized deductions 2.1

Classified by:

- Age..... 2.6
- Marital status..... 2.2

Spouse IRA

Times Series, 2002-2006..... A

Standard deduction

(See also Basic and additional standard deductions)

Changes in law pg 14

Classified by:

- Age..... 1.5
- Marital status..... 1.2
- Size of adjusted gross income..... 1.4

Definition pg 155

Time Series, 2002-2006 A

State and local income taxes

Definition	pg 156
Reported on:	
Returns with itemized deductions	2.1
Classified by age	2.6

State income tax refunds

(See Taxes paid deduction)

Classified by:	
Age	1.5
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 156
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age	2.6
Marital status	2.2
Time Series, 2002-2006	A

Statutory adjustments

(See also specific type)

Classified by:	
1979 income concept	B
Age	1.5
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 156
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age	2.6
Marital status	2.2
Time Series, 2002-2006	A
Type of adjustment	1.4, 1.5

Student loan interest deduction

Classified by:	
Marital status	1.3
Definition	pg 156
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2002-2006	A
Type of adjustment	1.4, 1.5

Surviving spouses, returns of

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Size of adjusted gross income	1.2
Sources of income	1.3
Type of exemption	2.4
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2

T**Tax-exempt interest**

Classified by:	
Age	1.5
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 158
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age	2.6
Marital status	2.2
Time Series, 2002-2006	A

Taxable income

Classified by:	
1979 income concept	B
Accumulated size of AGI	1.1
Age	1.5
Marital status	1.2, 1.3
Size of AGI	1.1, 1.2, 1.4, 3.5
Tax generated at specific rate	3.5
Definition	pg 158
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age	2.6
Marital status	2.2
Time Series, 2002-2006	A

Taxable interest

Classified by:	
1979 income concept	B
Age	1.5
Marital status	1.3

Size of adjusted gross income.....	1.4	Taxes paid deduction	
Definition	pg 158	Classified by:	
Reported on:		Marital status.....	1.3
Returns with itemized deductions.....	2.1	Definition	pg 159
Classified by:		Reported on:	
Age.....	2.6	Returns with itemized deductions.....	2.1
Marital status.....	2.2	Classified by:	
Time Series, 2002-2006	A	Age.....	2.6
Taxable pensions and annuities		Marital status.....	2.2
Time Series, 2002-2006	A	Type of taxes paid deduction	2.1
Taxable returns		Tax generated	
(See also Nontaxable returns)		Classified by:	
Classified by:		Each rate at which tax was computed.....	3.6
Accumulated size of AGI.....	1.1	Marginal tax rate.....	3.4
Size of AGI	1.1, 1.2, 1.4, 2.3, 3.3	Marital status.....	3.4
Reported on:		Size of adjusted gross income.....	3.5
Returns with itemized deductions.....	2.1	Tax generated at specified rate.....	3.5
Taxable social security		Definition	pg 157
Time Series, 2002-2006	A	Reported on:	
Tax credits		Returns with modified taxable income ..	3.1
(See also specific type)		Tax items	
Classified by:		(See also specific type)	
1979 income concept	B	Classified by:	
Age.....	3.7	1979 income concept	B
Marital status.....	1.3	Accumulated size of AGI.....	1.1
Size of adjusted gross income.....	3.3	Age.....	1.5, 3.7
Reported on:		Marital status.....	1.3
Returns with itemized deductions.....	2.1	Size of AGI	1.2, 1.4, 3.3
Classified by:		Reported on:	
Age.....	2.6	Returns with itemized deductions.....	2.1
Marital status.....	2.2	Classified by:	
Returns with modified taxable income ..	3.1	Age.....	2.6
Time Series, 2002-2006	A	Marital status.....	2.2
Type of credit	3.3, 3.7	Returns with modified taxable income ..	3.1
Tax due at time of filing		Time Series, 2002-2006	A
Classified by:		Tax liability	
Age.....	3.7	Classified by:	
Marital status.....	1.3	Age.....	3.7
Size of adjusted gross income.....	3.3	Marital status.....	1.3
Definition	pg 156	Size of adjusted gross income.....	3.3
Reported on:		Reported on:	
Returns with itemized deductions		Returns with itemized deductions	
Classified by marital status	2.2	Classified by marital status	2.2
Time Series, 2002-2006	A	Time Series, 2002-2006	A

Tax payments

(See also specific type)

Classified by:

Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 157
Reported on:	
Returns with itemized deductions	
Classified by marital status.....	2.2
Time Series, 2002-2006.....	A

Tax penalty

(See also Predetermined estimated tax penalty)

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Time Series, 2002-2006.....	A

Tax preparation fee

(See also Miscellaneous itemized deductions)

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Tax Rates

(See Income tax withheld)

Tax withheld

(See Income tax withheld)

Total credits

(See also Tax credits and total tax credits)

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Total income

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Total income, net gain less loss

Time Series, 2002-2006.....	A
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Total income tax

As percentage of AGI.....	3.2
Type of tax computation.....	3.1
As percentage of taxable income.....	1.1
Average.....	1.1
Type of tax computation.....	3.1
Classified by:	
1979 income concept.....	B
Accumulated size of AGI.....	1.1
Age.....	2.6, 3.7
Each rate at which tax was computed.....	3.6

Marital status.....	1.2, 1.3
Number of exemptions.....	2.4
Size of AGI.....	1.1, 1.2, 2.1, 3.2, 3.3
Type of exemption.....	2.3
Definition.....	pg 159
Reported on:	
Returns with earned income credit.....	2.5
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Returns with modified taxable income.....	3.1

Total itemized deductions

Classified by:

1979 income concept.....	B
Age.....	1.5
Marital status.....	1.2, 1.3
Size of adjusted gross income.....	1.2, 1.4
Definition.....	pg 159
Limitation reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2002-2006.....	A
Type of deduction.....	2.1, 2.6

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

Time Series, 2002-2006.....	A
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Total rent and royalty income or loss

Classified by:

Age.....	1.5
Size of adjusted gross income.....	1.4
Definition.....	pg 160

Total standard deduction

(See Standard deduction)

Time Series, 2002-2006.....	A
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Total statutory adjustments
 (See Statutory adjustments)
 Time Series, 2002-2006 A

Total tax credits
 (See Tax credits)
 Definition pg 160

Total tax liability
 (See Tax liability)
 Definition pg 160

Tuition and fees deduction
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 161
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time Series, 2002-2006 A

Type of tax computation
 Classified by:
 Size of adjusted gross income 3.1
 Definition pg 161

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Unemployment compensation
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 161
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2002-2006 A

Unreimbursed employee business expense
 (See also Miscellaneous itemized deductions and
 employee business expense)
 Definition pg 161
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age 2.6

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