

Individual Income Tax Returns, 2001

by David Campbell and Michael Parisi

Taxpayers filed 130.3 million individual income tax returns for Tax Year 2001. The adjusted gross income (AGI) reported on these returns totaled \$6.2 trillion, a 3.1-percent drop from the previous year. This was the first time since 1949 that AGI had fallen. The principal cause of this decrease was a large decline in net capital gain (less loss), which fell 48.2 percent for 2001. Taxable income also fell for 2001, declining 6.1 percent to \$4.3 trillion. Taxable income fell faster than AGI because the amount of exemptions and deductions reported for 2001 increased more than AGI declined. Of particular note was the home mortgage interest deduction which, benefiting from very low interest rates on new home mortgages and a healthy real estate market, increased \$30.7 billion [1]. The result of falling taxable income, as well as lower tax rates and larger tax credits enacted in the Economic Growth and Tax Relief Reconciliation Act of 2001, was that total income tax fell 9.5 percent to just under \$888.0 billion. This was the first time taxes had fallen since 1983 and the largest percentage decrease in total income tax since 1958. The average tax rate for all returns also declined, falling 1 percentage point to 14.4 percent of AGI for 2001. Income analysis reveals that income-size classes containing returns reporting less than \$1 million of AGI had a decreasing average tax rate for 2001, while the income-size classes for those returns reporting more than \$1 million of AGI posted increasing average tax rates. The latter was due to a large decrease in long-term capital gains subject to preferential marginal rates reported by those taxpayers.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) dropped 3.1 percent to approximately \$6.2 trillion for 2001. A reduction in nominal AGI is extraordinarily rare, having occurred last in 1949. The stock market performance of recent years was a major reason for the negative income growth for 2001. As shown in Figure B, the \$326.5 billion of net capital gain (less

loss) realized for 2001 (48.2 percent less than the previous year) was less than the amount reported in each of the previous 4 years.

Between 1997 and 2000, the amount of net capital gain (less loss) reported had doubled. This pattern of significant increases in net capital gain (less loss) followed by its sharp decline in 2001 closely parallels the performance of domestic stock markets over the same period. The S&P 500 index, regarded as one of the most comprehensive stock market indexes, increased approximately 93 percent from January 1997 through August 2000, and then fell by about a third over the course of the following year [2]. Another component of AGI that fell as a result of stock market performance was capital gain distributions, which declined 82.8 percent to \$13.6 billion.

There were also significant decreases in other components of AGI. Dividends, taxable Individual Retirement Account (IRA) distributions, and taxable interest fell by 18.7 percent, 4.7 percent, and 0.6 percent, respectively. The decline in taxable IRA distributions is especially notable since it had experienced double-digit growth in 8 of the 9 years prior to 2001.

There were, however, components of AGI that increased for 2001. Most notably, salaries and wages increased 2.4 percent to \$4.6 trillion. This was the smallest increase in salaries and wages since they actually fell 0.2 percent in 1958. Due to the declines in other components of AGI, the share of salaries and wages in AGI increased to 74.0 percent of the AGI for 2001, up from 70.0 percent for 2000. The 74.0 percent for 2001 represented salaries and wages' highest percentage of AGI since 1996, the year before the stock market began its significant appreciation.

The component of AGI with the largest percentage increase for 2001 was unemployment compensation, which increased 59.0 percent to just under \$10.0 billion. The number of returns reporting unemployment compensation also increased greatly, rising 35.8 percent to 8.8 million for 2001. These increases occurred in conjunction with a significant rise in the unemployment rate, from 3.9 percent for December

Total income tax decreased 9.5 percent for 2001 to just less than \$888.0 billion.

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
Adjusted gross income (less deficit).....	129,374	6,365,377	130,255	6,170,604	-3.1
Taxable income.....	105,259	4,544,242	104,175	4,268,506	-6.1
Total income tax.....	96,818	980,645	94,764	887,974	-9.5
Alternative minimum tax.....	1,304	9,601	1,120	6,757	-29.6

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Increase in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)		
Adjusted gross income (less deficit) ¹.....	129,374	6,365,377	130,255	6,170,604	-194,773	-3.1
Salaries and wages.....	110,169	4,456,167	111,227	4,565,229	109,062	2.4
Taxable interest.....	68,046	199,322	67,480	198,178	-1,144	-0.6
Dividends.....	34,141	146,988	32,621	119,533	-27,454	-18.7
Business or profession net income (less loss).....	17,600	213,865	18,018	216,772	2,907	1.4
Net capital gain (less loss).....	29,521	630,542	25,956	326,527	-304,015	-48.2
Capital gain distributions ²	17,546	79,079	12,216	13,609	-65,470	-82.8
Sales of property other than capital assets, net gain (less loss).....	1,700	-919	1,616	-1,897	-978	-106.4
Taxable Social Security benefits.....	10,609	89,964	10,779	93,559	3,595	4.0
Total rental and royalty net income (less loss) ³	9,620	28,166	9,677	32,894	4,729	16.8
Partnership and S corporation net income (less loss).....	6,300	212,914	6,497	225,110	12,196	5.7
Estate and trust net income (less loss).....	596	11,006	537	10,220	-786	-7.1
Farm net income (less loss).....	2,062	-9,035	2,007	-11,005	-1,970	-21.8
Unemployment compensation.....	6,478	16,913	8,800	26,891	9,978	59.0
Taxable pensions and annuities.....	21,765	325,828	22,263	338,745	12,918	4.0
Taxable Individual Retirement Arrangement distributions.....	8,732	98,967	8,834	94,328	-4,639	-4.7
Other net income (less loss) ⁴	n.a.	25,370	n.a.	19,509	-5,861	-23.1
Gambling earnings.....	1,403	16,762	1,442	17,096	334	2.0

n.a.--Not available.

¹ Sources of adjusted gross income shown are not comprehensive and, therefore, do not add to total adjusted gross income.

² Includes both Schedule D and non-Schedule D capital gain distributions.

³ Includes farm rental net income (less loss).

⁴ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

2000 to 5.8 percent for December 2001 [3]. Other components of AGI that increased for 2001 included partnership and S corporation net income (less loss) and taxable pensions and annuities, which rose by 5.7 percent and 4.0 percent, respectively.

Losses

Total negative income includes net negative income line items from individual tax returns [4]. Total negative income, i.e., net loss, included in AGI increased 13.1 percent to \$253.4 billion for 2001 (Figure C). Much

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Figure C

Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	224,063	n.a.	253,143	13.0
Business or profession net loss.....	4,287	30,733	4,407	32,735	6.5
Net capital loss ¹	6,875	13,742	10,840	22,964	67.1
Net loss, sales of property other than capital assets.....	873	8,364	843	9,105	8.9
Total rental and royalty net loss ²	4,268	27,684	4,269	27,909	0.8
Partnership and S corporation net loss.....	2,121	72,511	2,140	76,449	5.4
Estate and trust net loss.....	39	1,128	44	2,159	91.4
Farm net loss.....	1,359	17,305	1,358	18,661	7.8
Net operating loss ³	527	48,096	611	54,475	13.3
Other net loss ⁴	225	4,499	396	8,686	93.1

n.a.--Not available.

¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 per return of net capital loss are allowed as part of negative total income. Any excess is carried forward to future years.

² Includes farm rental net loss.

³ See footnote 5 of this article for a definition of net operating loss.

⁴ Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

of this loss was related to individual-owned businesses that must report income and loss through individual tax forms. The increases to business or profession net loss, partnership and S corporation net loss, net operating loss, and farm net loss combined to account for 46.6 percent of the \$29.3 billion increase in net loss for 2001 [5]. As a reflection of the stock market

performance mentioned above, net capital loss increased 67.1 percent to just under \$23.0 billion [6].

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 3.3 percent to \$60.6 billion for 2001 (Figure D). The

Figure D

Selected Statutory Adjustments, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	23,197	58,610	23,497	60,573	3.3
Payments to an Individual Retirement Account.....	3,505	7,477	3,448	7,407	-0.9
Moving expenses adjustment.....	957	2,138	945	2,181	2.0
Student loan interest deduction.....	4,478	2,639	4,406	2,712	2.7
Self-employment tax deduction.....	14,300	17,393	14,574	18,135	4.3
Self-employed health insurance deduction.....	3,565	7,569	3,560	8,177	8.0
Payments to a self-employed retirement (Keogh) plan.....	1,288	12,475	1,290	13,114	5.1
Forfeited interest penalty.....	863	287	891	198	-31.1
Alimony paid.....	657	7,460	657	7,473	0.2
Other adjustments ¹	n.a.	1,171	n.a.	1,177	0.5

n.a.--Not available.

¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments.

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largest statutory adjustment was the self-employment tax deduction, representing 29.9 percent of the total. This adjustment increased 4.3 percent to \$18.1 billion for 2001. Payments to self-employed retirement (Keogh) plans increased 5.1 percent to \$13.1 billion, and were the second largest statutory deduction for 2001. The self-employed health insurance deduction increased 8.0 percent to \$8.2 billion, maintaining its position as the third largest statutory adjustment for 2001. This was also the 14th year out of the previous 16 that deductible payments to an IRA decreased, falling 0.9 percent to \$7.4 billion for 2001. The student loan interest deduction increased just 2.7 percent for 2001, slowing significantly after consecutive years of double-digit growth (17.1 percent for 2000 and 30.3 percent for 1999).

Deductions

The total standard deduction claimed on 2001 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 2.4 percent to \$481.9 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), equaled just less than \$1.4 trillion, an increase of 5.7 percent.

The number of returns claiming a standard deduction decreased 1.7 percent for 2001, accounting for 64.7 percent of all returns filed. As the number of returns reporting the standard deduction fell and the total amount of the standard deduction increased, the average standard deduction rose \$225 from the 2000 average, equaling \$5,721. Some of this increase may have been attributable to inflation-indexing of the standard deduction amounts. (See the *Changes in Law* section of this article)

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 34.2 percent of all returns filed and represented 64.7 percent of the total deductions amount [7]. The average total for itemized deductions (after limitation) equaled \$19,849, up \$515 from the average for 2000.

Total itemized deductions (before limitation) increased for 2001, as did all of the major component deductions, except for charitable contributions. Though the number of returns that reported charitable contributions increased from 37.5 million to 39.4 million for 2001, the amount of charitable contributions fell 1.0 percent to \$139.2 billion. The last time charitable contributions fell was for 1987, when a provision expired that had allowed nonitemizers to

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change	
	Number of returns ¹	Amount	Number of returns ¹	Amount	Number of returns ¹	Amount
	(3)	(4)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	42,534	860,427	44,562	915,510	4.8	6.4
Medical and dental expenses after 7.5 % AGI limitation.....	6,513	39,251	7,572	47,072	16.3	19.9
Taxes paid.....	41,824	294,712	43,797	307,975	4.7	4.5
Interest paid ²	35,405	322,932	36,801	349,901	3.9	8.4
Home mortgage interest.....	34,914	299,963	36,331	330,692	4.1	10.2
Charitable contributions.....	37,525	140,682	39,387	139,241	5.0	-1.0
Other than cash contributions.....	21,244	47,256	22,585	37,998	6.3	-19.6
Casualty and theft losses.....	83	1,039	97	1,747	18.0	68.1
Miscellaneous deductions after 2% AGI limitation.....	10,108	51,241	10,969	57,909	8.5	13.0
Gambling losses and other unlimited miscellaneous deductions.....	1,054	10,571	1,154	11,556	9.5	9.3
Itemized deductions in excess of limitation.....	6,030	38,066	5,660	30,982	-6.2	-18.6
Total itemized deductions after limitation	42,534	822,361	44,562	884,528	4.8	7.6
Total standard deduction	85,671	470,821	84,238	481,908	-1.7	2.4
Total deductions (after itemized deduction limitation)	128,205	1,293,181	128,801	1,366,436	0.5	5.7

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

² Includes investment interest and deductible mortgage "points" not shown separately.

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deduct charitable contributions. The fall in charitable contributions for 2001 was attributable to the 19.6-percent drop in other than cash contributions, a component of the total contributions deduction. Other than cash contributions increased sixfold during the 1990's, partially due to the increased donations of assets related to the stock market. Coinciding with the downturn in the stock market, this component of charitable deductions fell by \$9.3 billion for 2001. Charitable deductions other than noncash contributions increased from 2000 by 8.4 percent.

The largest itemized deduction (comprising 38.2 percent of the total), interest paid, increased 8.4 percent to \$349.9 billion. The largest component of the interest paid deduction, home mortgage interest, increased 10.2 percent for 2001. The home mortgage interest deduction has increased for 8 consecutive years, over which time it has risen from \$188.6 billion for 1993 to \$330.7 billion for 2001. The growth in the home mortgage interest deduction for 2001 was partially attributable to lower average interest rates for home mortgages (108 basis points lower than the previous year) coinciding with a large increase in the value of mortgage originations, which nearly doubled to \$2,030 for 2001 [1]. Taxes paid, the second largest itemized deduction (33.6 percent of the total), increased 4.5 percent to \$308.0 billion. Itemized deductions for medical and dental expenses jumped 19.9 percent to \$47.1 billion for 2001, and miscellaneous itemized deductions (such as unreimbursed employee business expenses, tax preparation fees, etc.) after the AGI floor increased 13.0 percent to \$57.9 billion.

The AGI threshold for the limitation of itemized deductions increased to \$132,950 (\$66,475 if married filing separately) for 2001. Due to this limitation, almost 5.7 million higher-income taxpayers were unable to deduct \$31.0 billion in itemized deductions, 18.6 percent less than for 2000. This decrease was partially the result of higher thresholds for 2001 together with slower growth in AGI for high-income taxpayers.

Taxable Income and Total Income Tax

Total income tax fell 9.5 percent to \$888.0 billion for 2001 (Figure A). This reversed a trend of consistent increases in total income tax that saw it double during the 1990's. Tax Year 2001 was the first year since 1983 that total income tax declined. Tax Year 1958 was the last year in which there was such a large

decrease in total income tax. The main reason for the fall in 2001 was the declining stock market resulting in net capital gain (less loss) being reduced to about half of Tax Year 2000 levels, thus reducing AGI. A contributing factor to the decline was the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). This fiscal stimulus package included half percentage point reductions in some marginal tax rates, a tax rate reduction credit in lieu of implementation of a new 10-percent tax rate bracket, increases in the child tax credit, and an increase in alternative minimum tax exemptions. (See the *Changes in Law* section for further details) Thus, with lower taxable income and with it being taxed at lower rates, total income tax declined by the largest amount since 1958. Taxable income, which is the result of AGI less exemptions and deductions, fell 6.1 percent to \$4.3 trillion. This fall is partially attributable to the increases in allowable exemptions and deductions, as well as the decline in AGI described above. Increases in deductions (5.7 percent) and exemption amounts (5.4 percent), combined with the negative growth of AGI (-3.1 percent), resulted in an even larger percentage decrease in taxable income. The alternative minimum tax fell 29.6 percent to less than \$6.8 billion, ending 5 consecutive years of double-digit growth. This sharp reduction in the AMT was partially due to a provision in the EGTRRA that increased the AMT exemption amounts by \$4,000 for married persons, and \$2,000 for taxpayers reported as single or married filing separately. This provision was intended to prevent taxpayers from being affected by the AMT because the AMT income and exemption brackets were not indexed for inflation, whereas ordinary income tax parameters are indexed. The sharp reduction in AMT was also partially attributable to the large decrease in capital gains. Note, however, that AMT for 2001 was still almost \$0.3 billion more than the amount reported for 1999.

Average AGI reported on 2001 individual income tax returns was \$47,373, and average taxable income was \$40,975 [8]. These amounts represent declines of 3.7 percent and 5.1 percent, respectively, from the 2000 amounts of \$49,202 (average AGI) and \$43,172 (average taxable income).

Figure F shows that the average tax rate for 2001 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 14.4

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Figure F

Number of Returns, Adjusted Gross Income, Net Long-Term Capital Gains, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 ¹	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2001:								
Number of returns.....	130,255	1,438	24,946	23,380	18,534	24,456	26,464	8,469
Long-term capital gain (less loss).....	234,077	-5,215	-5,388	-3,311	-2,524	-5,190	-2,092	19,056
Adjusted gross income (less deficit).....	6,170,604	-70,432	125,814	348,945	458,705	955,902	1,838,591	1,114,319
Total income tax.....	887,974	92	1,219	11,999	27,184	82,926	212,798	185,264
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	3.8	(²)	-4.3	-0.9	-0.6	-0.5	-0.1	1.7
Tax as a percentage of adjusted gross income (less deficit).....	14.4	(²)	1.0	3.4	5.9	8.7	11.6	16.6
Tax Year 2000:								
Number of returns.....	129,374	1,146	25,604	23,773	18,362	23,960	25,673	8,083
Long-term capital gain (less loss).....	567,802	10	-274	1,050	2,141	6,892	30,290	56,422
Adjusted gross income (less deficit).....	6,365,377	-58,600	130,179	354,845	453,765	936,496	1,782,159	1,066,342
Total income tax.....	980,645	124	2,231	14,408	29,533	85,969	215,549	184,035
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	8.9	(²)	-0.2	0.3	0.5	0.7	1.7	5.3
Tax as a percentage of adjusted gross income (less deficit).....	15.4	(²)	1.7	4.1	6.5	9.2	12.1	17.3
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2001 over 2000.....	-1.0	(³)	-0.7	-0.7	-0.6	-0.5	-0.5	-0.7

Tax year, item	Size of adjusted gross income--continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$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
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2001:							
Number of returns.....	2,018	356	85	36	52	12	7
Long-term capital gain (less loss).....	34,297	28,044	16,287	12,189	37,114	25,985	84,826
Adjusted gross income (less deficit).....	578,593	240,864	103,192	62,634	154,968	83,520	174,989
Total income tax.....	134,591	67,781	30,260	18,478	45,842	24,208	45,332
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	5.9	11.6	15.8	19.5	23.9	31.1	48.5
Tax as a percentage of adjusted gross income (less deficit).....	23.3	28.1	29.3	29.5	29.6	29.0	25.9
Tax Year 2000:							
Number of returns.....	2,136	396	100	45	67	18	11
Long-term capital gain (less loss).....	76,748	54,551	31,395	22,389	68,418	49,443	168,327
Adjusted gross income (less deficit).....	613,756	269,021	120,604	76,711	199,393	120,577	300,128
Total income tax.....	146,454	76,022	35,149	22,521	58,227	34,333	76,091
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	12.5	20.3	26.0	29.2	34.3	41.0	56.1
Tax as a percentage of adjusted gross income (less deficit).....	23.9	28.3	29.1	29.4	29.2	28.5	25.4
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2001 over 2000.....	-0.6	-0.2	0.2	0.1	0.4	0.5	0.5

¹ Includes returns with adjusted gross deficit.

² Percentage not computed.

³ Difference not computed.

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

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Figure G

Selected Tax Credits, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits ¹	37,736	37,722	49,793	45,631	31.9	21.0
Child care credit.....	6,368	2,794	6,185	2,721	-2.9	-2.6
Earned income credit ²	5,416	1,969	4,413	1,470	-18.5	-25.3
Foreign tax credit.....	3,936	5,990	3,943	6,255	0.2	4.4
General business credit.....	275	764	270	714	-2.0	-6.6
Minimum tax credit.....	200	1,288	248	1,438	24.4	11.7
Child tax credit.....	26,405	19,689	26,453	22,427	0.2	13.9
Rate reduction credit.....	n.a.	n.a.	22,097	5,057	(³)	(³)
Education credit.....	6,815	4,851	7,213	5,156	5.8	6.3

n.a.--Not available.

¹ Includes credits not shown separately.

² Represents portion of earned income credit used to offset income tax before credits.

³ Percentage not computed.

percent, a decrease of 1.0 percentage point from the 15.4 percent for 2000. This lower average tax rate was reflected in all of the income-size classes for AGI of less than \$1 million, with declines in the average tax rate ranging from 0.2 percent to 0.7 percent. The average tax rate increased, however, for the income-size brackets which contain returns reporting more than \$1 million of AGI. The higher average tax rates for taxpayers reporting over \$1 million of AGI were primarily attributable to the nearly 50-percent reduction in the amount for long-term capital gain less loss for 2001. This income receives a special lower capital gain rate that helped to reduce the average tax rate for these taxpayers in previous years. Compounding the downward pressure on the overall average tax rate was the movement of taxpayers to lower income-size classes altogether. The number of taxpayers reporting \$10 million or more of AGI dropped from 11 thousand to 7 thousand, a 39.1-percent drop. The number of taxpayers in the "\$1,000,000 under \$1,500,000," "\$1,500,000 under \$2,000,000," "\$2,000,000 under \$5,000,000," and "\$5,000,000 under \$10,000,000" all declined as well, by 14.1 percent, 18.2 percent, 21.9 percent, and 30.4 percent, respectively.

Tax Credits

Statistics for tax credits, including the earned income credit (EIC), are shown in Tables 2 and 4. For 2001,

total tax credits (excluding the "refundable" portion of the EIC and any EIC used to offset any other taxes) increased 21.0 percent to \$45.6 billion (Figure G). Much of the increase in tax credits was attributable to the expansion of the child tax credit, legislated in EGTRRA. The child tax credit increased 13.9 percent to \$22.4 billion and was the largest credit for the fourth consecutive year, accounting for 49.1 percent of total tax credits reported for 2001. EGTRRA also created a new 10-percent income bracket after 2001. For 2001, benefits equivalent to the tax rate reduction from the 10-percent rate bracket were provided in the form of a rate reduction credit. Most of the benefit of the rate reduction credit was provided in the form of checks mailed in the summer of 2001 and based on information on Tax Year 2000 returns. Though most taxpayers received advance rebate checks, 22.1 million returns were eligible for a rate reduction credit of \$5.1 billion on their 2001 returns. The rate reduction credit had a significant effect on the increase in total credits for 2001. The foreign tax credit, the second largest credit for 2001, increased 4.4 percent to nearly \$6.3 billion. The education credits that were first introduced in 1998 were taken by 7.2 million taxpayers and totaled almost \$5.2 billion, an increase of 6.3 percent over 2000. The child care credit, the general business credit, and the earned income credit (used to offset income tax before credits) fell for 2001 by 2.6

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percent, 6.6 percent, and 25.3 percent, respectively. The amount of the EIC used to offset income tax before credits declined largely because of its interaction with the child tax credit. With the larger child tax credit, less of the EIC was used to offset income tax, and more was used to either offset other taxes or became refundable.

Both the EIC and the additional child tax credit (see the *Changes in Law* section for details on additional child tax credit) may offset not only income tax before credits, but may also offset all other taxes and may even be refundable. The refundable portion, the largest component of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The refundable portion of the EIC totaled \$29.0 billion for 2001, an increase of 4.5 percent from 2000 (Figure H). The third part of the EIC, the portion used to offset all other taxes besides income tax, was \$2.9 billion for 2001.

Approximately 19.6 million taxpayers claimed the earned income credit for 2001, an increase of 1.6 percent from 2000. The total earned income credit increased 3.3 percent to \$33.4 billion. (See the *Changes in Law* section of this article for more details on the earned income credit.) The number of returns having no qualifying children but receiving the credit increased 3.5 percent for 2001. Returns

receiving the credit and having one qualifying child and two or more qualifying children increased 1.9 percent and 0.7 percent, respectively. The corresponding amount of EIC claimed for returns with no qualifying children increased 2.9 percent. Returns with one qualifying child reported an increase in EIC of 2.7 percent, while the amount of EIC on those reporting two or more qualifying children increased 3.7 percent.

The number of returns claiming a refundable portion of the EIC increased 3.1 percent for 2001, while the amount of the refundable portion of the EIC increased 4.5 percent. The number of returns with a refundable portion of the EIC and without any qualifying children increased 1.9 percent, while the corresponding figure for the number of returns with one qualifying child and with two or more qualifying children increased 4.2 percent and 2.6 percent, respectively. The amount of refundable EIC claimed on returns with no qualifying children increased 1.7 percent for 2001. The amount of refundable EIC claimed on returns with one qualifying child increased 4.7 percent, while the amount on returns with two or more qualifying children increased 4.4 percent.

Historical Trends in Constant Dollars

As shown in Figure I, AGI and salaries and wages fell in constant dollars for 2001 [9]. Real gross domestic product (GDP) fell slightly for 2001 as well,

Figure H

Earned Income Credit, Tax Years 2000 and 2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2000		2001		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	19,277	32,296	19,593	33,376	1.6	3.3
EIC for returns with no qualifying children.....	3,405	704	3,523	724	3.5	2.9
EIC for returns with one qualifying child.....	7,692	12,081	7,835	12,409	1.9	2.7
EIC for returns with two or more qualifying children.....	8,180	19,512	8,235	20,242	0.7	3.7
Refundable earned income credit (EIC)	16,126	27,804	16,631	29,043	3.1	4.5
EIC for returns with no qualifying children.....	2,292	492	2,334	500	1.9	1.7
EIC for returns with one qualifying child.....	6,396	9,925	6,668	10,389	4.2	4.7
EIC for returns with two or more qualifying children.....	7,438	17,387	7,629	18,153	2.6	4.4

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

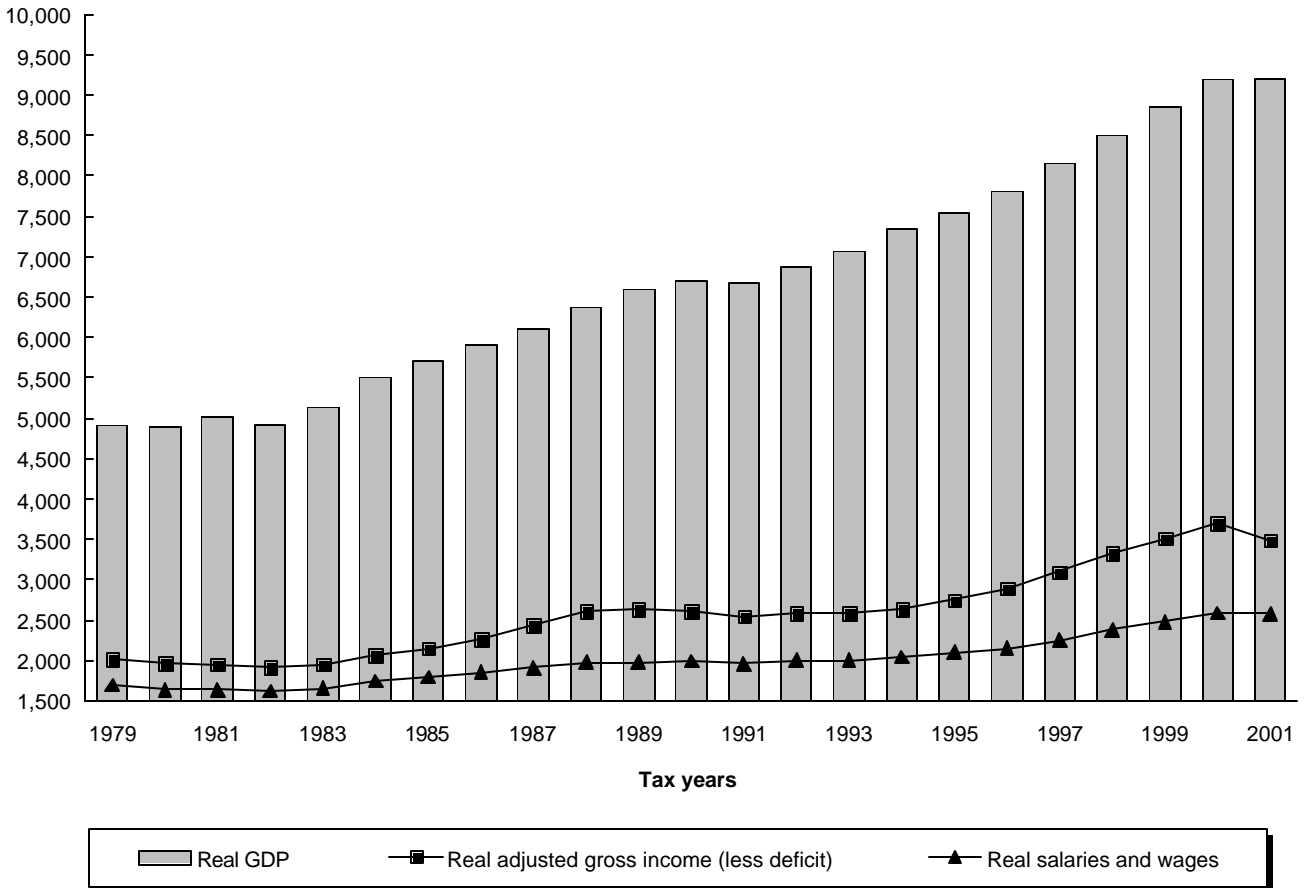
Individual Income Tax Returns, 2001

Figure I

Real Adjusted Gross Income, Real Salaries and Wages, and Real Gross Domestic Product, Tax Years 1979-2001 ¹

Constant 1982-84 dollars
(billions) ²

Real GDP chained 1996
dollars (billions) ³



¹ The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2001.

² Constant dollars were calculated, using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

³ Real gross domestic product (GDP) in chained 1996 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2003.

declining 0.2 percent. The last time that real GDP dipped was in 1991 when it fell 0.5 percent as a result of the 1991-1992 recession. The last time real salaries and wages fell was also in 1991. This was also partially attributable to the aforementioned recession, during which the rate of unemployment increased [10]. AGI behaved in a similar fashion,

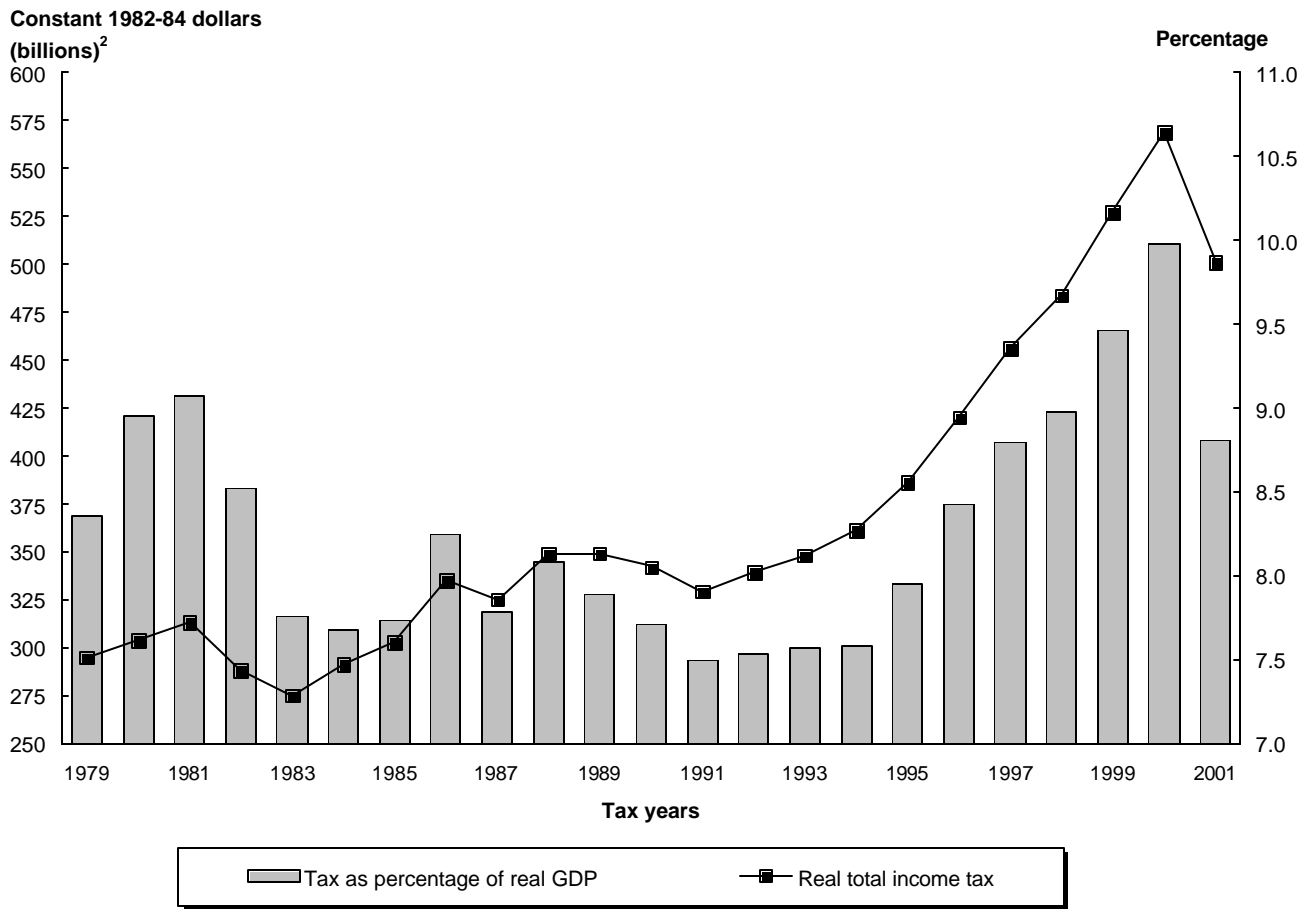
posting consistent growth during the mid to late 1990's. The last time it fell was in 1993. Over the following 7 years, real AGI increased over 40 percent.

As shown in Figure J, real total income tax rose continually from \$329.2 billion in 1991 to \$569.5 billion in 2000. The amount of real total income tax for 2001 dropped approximately 12 percent due to

Individual Income Tax Returns, 2001

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2001¹



¹ Please note that GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do.

² Constant dollars were calculated, using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

the recent economic slowdown, as well as the effects of EGTRRA.

Tax as a percentage of real GDP behaved in a similar fashion for much of the 1990's. Real total income tax, as well as tax as a percentage of GDP, bottomed out in 1991. Then, during the mid to late 1990's, tax as a percentage of real GDP increased along with real total income tax. Part of this increase is attributable to the substantial increase in realizations of capital gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax

to GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, for 2001, the ratio of income tax to GDP fell from 10.0 percent for 2000 to 8.8 percent for 2001. In the same way that net capital gain (less loss) had boosted income tax relative to real GDP during the mid to late 1990's, the halving of net capital gain (less loss) was responsible for the falling tax as a percentage of real GDP figure for 2001.

Net capital gain (less loss) is the sum of gains and losses from the sale of capital assets. Figure K shows that, in constant dollars, net capital gain (less

Individual Income Tax Returns, 2001

Figure K

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2001

[Number of returns is in thousands--money amounts are in millions of dollars]

Tax year	Net capital gain (less loss)				Capital gain distributions ²			
	Number of returns	Current dollars	Constant 1982-84 dollars ¹		Number of returns	Current dollars	Constant 1982-84 dollars ¹	
			Amount	Percentage change			Amount	Percentage change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1988.....	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989.....	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990.....	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991.....	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992.....	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993.....	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994.....	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995.....	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996.....	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997.....	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998.....	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999.....	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000.....	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001.....	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3

N/A--Not applicable.

¹ Constant dollars were calculated, using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

² For 1988-1996, and 1999-2001, capital gain distributions from mutual funds are the sum of the amounts reported on Form 1040 and Schedule D.

For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

loss) decreased 49.6 percent for 2001. This followed annual increases for real net capital gain (less loss), during which it increased almost fivefold from a low of \$75.5 billion in 1991 to a high of \$366.2 billion in 2000. During this period, there were both important tax law changes and an increasing stock market that affected net capital gain (less loss). Due to several significant tax packages enacted during the 1990's (including the Omnibus Budget Reconciliation Act of 1993 and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. Along with this favorable treatment of long-term net capital gain (less loss), a robust stock market at the end of the 1990's helped contribute to the growth in net capital gain (less loss) [2]. When the stock market declined in 2000-2001, the value of net capital gain (less loss) realized fell.

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990's. When the stock market declined in 2000-2001, capital gain distributions suffered the same fate

as net capital gain (less loss), sinking 83.3 percent to just under \$7.7 billion (in 1982-84 dollars) for 2001. Though this was the lowest level of real capital gain distributions reported since 1994, the decrease did not totally erase the dramatic advances made during the 1990's. From a realized value of just \$3.0 billion in 1990, reported capital gain distributions increased over fifteen times to reach a peak of \$45.9 billion in 2000. Despite the large drop in capital gain distributions for 2001, the \$7.7 billion reported for 2001 were still more than twice the amount reported for 1990.

Figure L presents constant dollar data for several income, deduction, and tax items over time. Real taxable interest income fluctuated mildly over the previous decade. Having decreased during the 1991-1992 recession, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again, this time by 9.8 percent. However, real taxable interest income dropped by 3.3 percent for 2001, to \$111.9 billion. Dividends had increased for 6 of the previous 7 years before 2001, but fell 20.9 percent for 2001, to \$67.5 billion. This decrease is partially attributable to lower corporate profits during the economic slowdown that took hold in 2001.

Individual Income Tax Returns, 2001

Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant 1982-84 Dollars, Tax Years 1988-2001

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Dividends		Business or profession net income (less loss)		Taxable Individual Retirement Arrangement distributions		Taxable Social Security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988.....	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989.....	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990.....	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991.....	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992.....	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993.....	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994.....	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995.....	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	75.8	145,048	4.6
1996.....	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997.....	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998.....	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999.....	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000.....	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001.....	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1

Tax year	Total rental and royalty net income (less loss)		Partnership and S corporation net income (less loss)		Total itemized deductions after limitation ²		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988.....	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989.....	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990.....	2,880	(³)	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991.....	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992.....	6,878	80.3	62,474	34.7	343,511	(⁴)	45,505	2.3	967	8.5	8,682	13.1
1993.....	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994.....	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995.....	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	5.8	17,031	19.6
1996.....	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997.....	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998.....	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999.....	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000.....	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001.....	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5

N/A - Not applicable.

¹ Constant dollars were calculated, using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

² Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

³ Percentage not calculated.

⁴ Percentage less than 0.05.

Individual Income Tax Returns, 2001

Continuing a pattern that started for 2000, constant-dollar business or profession net income (less loss) decreased 1.4 percent to \$122.4 billion for 2001. This decrease follows 4 consecutive years of increases that pushed business or profession net income (less loss) to a high of \$125.1 billion for 1999. Taxable Individual Retirement Account distributions fell 7.3 percent for 2001, ending a string of substantial increases. Taxable Social Security benefits increased each year since 1988, though the 1.1-percent increase for 2001 was the smallest in recent years. Taxable pensions and annuities have steadily risen since 1988, increasing 1.1 percent to \$191.3 billion for 2001. Total rent and royalty net income (less loss) has increased every year since 1989 (except for 1998) and continued this trend for 2001 by increasing 13.6 percent to \$18.6 billion. Partnership and S corporation net income (less loss), which has increased every year since 1991 (with the exception of 2000), continued the upward trend with a 2.8-percent increase for 2001.

The inflation-adjusted amount of total itemized deductions increased for the seventh consecutive year, rising 4.6 percent for 2001. This increase was smaller than in previous years, partially attributable to the decrease in charitable deductions that resulted from the economic slowdown. The real itemized deduction for charitable contributions fell 3.8 percent for 2001, following 10 consecutive years of growth. Much of this growth was attributable to the increase in other than cash contributions, which more than tripled from \$8.9 billion in 1995 to \$27.4 billion in 2000 [11]. However, for 2001, other than cash contributions fell 21.8 percent in real terms.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2001 reflects changes in law. The large increases in the AMT for 1991 and 1993 were the result of increases in the rate at which alternative minimum taxable income was taxed. However, the largest absolute change in the AMT occurred for 2001 when AMT declined by 31.6 percent to \$3.8 billion. This reduction was partially the result of an increase in the AMT exemption for 2001 (see Changes in the Law section). This decline ended 5 consecutive years of double-digit growth in the AMT. Some of this growth in AMT may have been attributable to growth in long-term net capital gain (less loss), which also dropped significantly for 2001 and may have

played a role in the 31.6-percent decline in AMT for 2001 [12].

Since 1988, the real value of the total EIC increased each year through 1998, exhibiting double-digit growth for many of these years. Beginning with Tax Year 1991, the EIC consisted of three components, with the maximum amount of the credit for 1991 being more than twice the maximum for 1990. OBRA93 modified the EIC by expanding the eligibility requirements to allow taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. The 0.5-percent increase in constant dollar EIC for 2001 ended a 2 consecutive year slide, and lifted the total EIC to \$18.8 billion.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income--2000, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2001 data presented in this article.

Alternative Minimum Tax.--For Tax Year 2001, The Economic Growth and Tax Relief Reconciliation Act of 2001 increased the AMT exemption amounts:

Filing Status	2000	2001
Married filing jointly and surviving spouses	\$45,000	\$49,000
Married filing separately	\$22,500	\$24,500
Single	\$33,750	\$35,750

Capital Gain Tax Rate.--The rate at which net capital gain (less loss) that was held for at least 5 years was lowered to 8 percent for 2001 for those individuals who would otherwise have paid a 10-percent tax rate on these gains.

Child Tax Credit.--The amount of the child tax credit was increased from \$500 to \$600 for 2001. The refundable portion of the child tax credit was also extended to families with fewer than three children. It was refundable up to 10 percent of the amount by which a taxpayer's earned income exceeded \$10,000. Families with more than three children could choose the greater of this value, or the amount by which the taxpayer's Social Security taxes exceeded his or her EIC.

Individual Income Tax Returns, 2001

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 \$2,450 from \$2,400. The maximum credit for taxpayers with no qualifying children increased to \$364. For these taxpayers, earned income and modified AGI had to be less than \$10,710 (up from \$10,380 for 2000). For taxpayers with one qualifying child, the maximum credit increased to \$2,428, and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,008. To be eligible for the credit, a taxpayer's earned income and modified AGI had to be less than \$28,281 for one qualifying child, or less than \$32,121 for two or more qualifying children.

Foreign Earned Income Exclusion.--For Tax Year 2001, the amount of foreign earned income that could have been excluded from income per taxpayer increased from \$76,000 to \$78,000.

Indexing.--The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, the beginning income amounts for limiting certain itemized deductions, and the phaseout of personal exemptions. The maximum amount of earnings subject to self-employment tax increased, based on the percentage change in average covered earnings.

Individual Income Tax Rate Reductions.--For tax years beginning after December 31, 2000, a new 10-percent regular income tax rate schedule will be used for the first portion of taxable income that had been taxed at a 15-percent rate. However, for Tax Year 2001, the 10 percent applies to the first \$6,000 for dependent individuals only. Other taxpayers received benefits equivalent to the 10 -percent rate bracket via an advanced payment based on their Tax Year 2000 returns or the rate reduction credit (see below). Also for 2001, there was a reduction of the marginal tax rates that are higher than the 15 percent bracket according to the following table:

2000	2001
—	10%
15%	15%
28%	27.5%
31%	30.5%

2000	2001
36%	35.5%
39.6%	39.1%

Rate Reduction Credit.--Individual taxpayers who were eligible for a rate reduction credit and did not receive an advance payment equal to 5 percent of the first \$6,000 of taxable income for single or married filing separately taxpayers, \$10,000 for head of household taxpayers, and \$12,000 for married taxpayers filing jointly or qualified widowers. The rate reduction credit was, however, reduced by the amount of the advance rate reduction credit issued in the form of a check in the summer of 2001, which was based on information on the taxpayer's 2000 tax return.

Student Loan Interest Deduction.--For Tax Year 2001, eligible taxpayers were allowed to deduct up to \$2,500 of interest paid on qualified higher educational loans, up from \$2,000 for 2000. These loans must have been used for qualified educational expenses of either the taxpayer, taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The taxpayer's modified AGI must have been less than: \$55,000 if single, head of household, or qualifying widow(er); or \$75,000 if married filing jointly.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically-filed returns) filed during Calendar Year 2002. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes [13]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2001 data are based on a sample of 191,975 returns and an estimated final population of 130,571,421 returns. The corresponding sample and population for the 2000 data were 196,150 and 129,644,980 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Figure M

Individual Income Tax Returns, 2001

Figure M

Coefficients of Variation for Selected Items, Tax Year 2001

[Number of returns is in thousands--money amounts are in millions of dollars--coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit).....	130,255	0.02	6,170,604	0.11
Salaries and wages.....	111,227	0.13	4,565,229	0.21
Business or profession:				
Net income.....	13,612	0.48	249,507	0.97
Net loss.....	4,407	1.42	32,735	1.91
Net capital gain (less loss):				
Net gain.....	12,631	0.92	348,133	0.59
Net loss.....	10,840	0.99	22,964	1.06
Taxable Individual Retirement Arrangement distributions.....	8,834	1.22	94,328	1.95
Taxable pensions and annuities.....	22,263	0.70	338,745	1.06
Partnership and S corporation:				
Net income.....	4,357	1.35	301,559	0.82
Net loss.....	2,140	2.16	76,449	1.30
Estate and trust:				
Net income.....	493	4.35	12,378	3.36
Net loss.....	44	15.08	2,159	3.12
Unemployment compensation.....	8,800	1.33	26,891	1.81
Taxable Social Security benefits.....	10,779	1.02	93,559	1.23
Other income:				
Net income.....	5,215	1.56	28,195	2.50
Net loss.....	396	5.49	8,686	5.70
Payments to an Individual Retirement Arrangement.....	3,448	1.97	7,407	2.07
Moving expenses adjustment.....	945	4.11	2,181	5.67
Self-employment tax deduction.....	14,574	0.55	18,135	0.93
Self-employed health insurance deduction.....	3,560	1.45	8,177	1.61
Total statutory adjustments.....	23,497	0.58	60,573	0.98
Taxable income.....	104,175	0.17	4,268,506	0.15

shows estimated CV's for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Notes and References

[1] According to the *Freddie Mac 2002-2003 Reporter Fact Book*, the average interest rate on a 30-Year Fixed Rate Mortgage fell 108 basis points from 8.05 percent for 2000 to 6.97 percent for 2001. The average points per loan decreased as well, from 1.0 for 2000 to 0.9 for 2001. The Mortgage Bankers Association of America lists the total value of Mortgage Originations for 2001 at \$2,030 billion, an increase of 98 percent over the \$1,024 billion reported for 2000.

[2] msn Money, CNBC, Markets, Charts, S&P 500 Index from January 1997 through December 2001, <http://moneycentral.msn.com/investor/market/home.asp>.

[3] U.S. Department of Labor, Bureau of Labor Statistics, Labor Force Statistics for the Current Population Survey, seasonally adjusted unemployment rate, http://data.bls.gov/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000.

[4] For purposes of this article, total negative income is a compilation of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically-filed returns) for which a net loss for an income category was reported by the taxpayer. The Form 1040 income tax return entry for Schedule E, *Supple-*

Individual Income Tax Returns, 2001

mental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's, etc.), was separated into the following components: rent and royalty net loss, partnership and S corporation net loss, and estate and trust net loss.

When any of these components was negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of rent and royalty net loss, rather than the \$8,000 netted total of both sources of supplemental income.

- [5] Net operating loss is a carryover of the loss from a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income on individual tax returns but edited separately for Statistics of Income purposes.
- [6] No more than \$3,000 per return of net capital loss is allowed as part of negative total income. Any excess is carried forward to future years.
- [7] The remaining 1.1 percent of the returns did not claim either a standard deduction or itemized deductions because no AGI was reported.
- [8] Average AGI is defined as the amount of AGI divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with "total income tax" (the sum of income tax after credits, tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes) present. Tax on Form 4970 (not in the statistical tables) was \$7.1 million for 2001. This tax, previously part of income tax after credits, was included in "other taxes" for 2001.
- [9] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Con-

sumer Price Index (CPI-U) for each year represents an annual average of monthly indices. CPI-U approximates the prices of goods and services purchased by typical urban consumers (1982-84=100):

<u>Year</u>	<u>CPI-U</u>	<u>Year</u>	<u>CPI-U</u>
2001	177.1	1989	124
2000	172.2	1988	118.3
1999	166.6	1987	113.6
1998	163	1986	109.6
1997	160.5	1985	107.6
1996	156.9	1984	103.9
1995	152.4	1983	99.6
1994	148.2	1982	96.5
1993	144.5	1981	90.9
1992	140.3	1980	82.4
1991	136.2	1979	72.6
1990	130.7		

- [10] According to the BLS, unemployment rose to 7.5 percent for 1992, its highest level since 1984. U.S. Department of Labor, Bureau of Labor Statistics, Labor Force Statistics for the Current Population Survey, seasonally adjusted unemployment rate, http://www.bls.gov/cps/prev_yrs.htm.
- [11] See Campbell, David and Parisi, Michael, "Individual Income Tax Returns, 2000," *Statistics of Income Bulletin*, Fall 2002, Volume 22, Number 2.
- [12] Although long-term capital gains are taxed at the same rate for both the AMT and "ordinary" tax, any increased capital gains may have generated additional State and local income taxes, which are deductible for ordinary tax purposes but added back to income for AMT purposes. This differential treatment of State and local taxes has the effect of raising AMT liability as capital gains realizations increase (or lowering AMT liability if they decrease as occurred for 2001).
- [13] Returns in the sample were stratified, based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Non-resident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss From Farming*. IRS, *Statistics of Income Bulletin*, Fall 2003, Publication 1136. (Rev. 12-03.)

Individual Income Tax Returns, 2001

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Taxable interest		Tax-exempt interest ¹	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)
All returns.....	130,255,237	6,170,603,942	111,227,450	4,565,229,218	67,479,816	198,177,814	4,557,381	55,582,376
No adjusted gross income.....	1,438,187	-70,431,606	537,777	13,766,753	729,807	4,914,546	65,083	1,137,562
\$1 under \$5,000.....	12,592,044	33,298,375	10,081,589	30,063,978	3,689,391	2,000,887	98,715	233,733
\$5,000 under \$10,000.....	12,354,102	92,515,491	9,823,958	69,394,873	3,653,116	4,226,709	142,600	521,592
\$10,000 under \$15,000.....	11,903,188	148,650,322	9,433,671	109,699,954	3,884,957	6,951,820	173,082	874,873
\$15,000 under \$20,000.....	11,476,963	200,294,955	9,360,097	152,419,213	4,132,700	8,494,723	153,853	912,108
\$20,000 under \$25,000.....	9,971,372	223,549,607	8,560,200	178,432,460	3,734,750	7,153,767	105,931	517,268
\$25,000 under \$30,000.....	8,563,035	235,155,806	7,565,536	193,567,991	3,606,842	6,179,468	133,249	912,818
\$30,000 under \$40,000.....	13,843,640	480,541,398	12,312,025	395,739,859	7,020,614	12,500,582	319,185	1,792,615
\$40,000 under \$50,000.....	10,612,617	475,360,387	9,509,614	387,743,105	6,478,993	11,434,839	355,362	2,423,180
\$50,000 under \$75,000.....	17,559,778	1,074,476,035	15,882,185	864,204,897	12,893,860	25,518,538	758,764	4,739,457
\$75,000 under \$100,000.....	8,903,894	764,115,039	8,208,046	616,216,725	7,450,954	17,981,824	547,124	4,456,640
\$100,000 under \$200,000.....	8,469,199	1,114,318,617	7,725,116	851,922,001	7,720,429	30,493,060	916,186	9,901,141
\$200,000 under \$500,000.....	2,018,372	578,592,628	1,763,823	368,449,721	1,942,369	19,452,397	527,284	9,254,121
\$500,000 under \$1,000,000.....	355,617	240,863,950	301,125	126,243,711	349,498	9,679,137	148,880	5,384,306
\$1,000,000 under \$1,500,000.....	85,479	103,192,473	71,567	46,055,085	84,532	5,046,139	44,272	2,408,026
\$1,500,000 under \$2,000,000.....	36,491	62,634,095	30,482	25,792,931	36,229	3,327,588	20,803	1,551,882
\$2,000,000 under \$5,000,000.....	52,157	154,967,884	44,295	61,338,455	51,745	8,351,753	32,850	3,750,682
\$5,000,000 under \$10,000,000.....	12,266	83,519,500	10,523	30,019,875	12,208	4,622,571	8,772	1,909,686
\$10,000,000 or more.....	6,836	174,988,989	5,822	44,157,630	6,824	9,847,466	5,387	2,900,685
Taxable returns.....	94,763,530	5,847,060,064	82,547,448	4,233,574,576	57,524,967	181,316,043	4,168,712	51,683,890
Nontaxable returns.....	35,491,707	323,543,878	28,680,002	331,654,643	9,954,849	16,861,771	388,669	3,898,486

Size of adjusted gross income	Dividends		State income tax refunds		Alimony received		Business or profession	
	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.....	32,621,151	119,533,324	22,132,023	21,219,499	437,859	6,685,857	13,611,559	249,507,231
No adjusted gross income.....	577,348	1,894,197	97,303	297,682	693	17,123	141,198	1,975,096
\$1 under \$5,000.....	1,886,954	1,216,740	82,168	53,468	*6,771	*17,475	943,992	2,610,921
\$5,000 under \$10,000.....	1,445,009	1,959,966	190,652	104,392	21,412	103,868	1,543,377	9,836,531
\$10,000 under \$15,000.....	1,495,864	2,574,412	315,347	119,425	41,819	249,324	1,209,178	10,370,686
\$15,000 under \$20,000.....	1,576,914	2,997,697	450,074	180,050	51,985	409,965	944,118	9,752,402
\$20,000 under \$25,000.....	1,369,484	2,462,709	675,739	319,392	41,426	349,572	875,463	10,188,403
\$25,000 under \$30,000.....	1,363,557	2,405,137	810,704	378,168	35,536	384,559	685,664	7,923,218
\$30,000 under \$40,000.....	2,825,097	4,969,309	2,103,373	1,003,492	76,652	775,123	1,276,001	16,940,538
\$40,000 under \$50,000.....	2,631,064	5,441,618	2,436,248	1,418,993	46,941	705,607	1,045,890	14,642,486
\$50,000 under \$75,000.....	5,912,226	12,505,067	6,038,044	3,739,544	69,588	1,580,843	2,030,936	32,911,305
\$75,000 under \$100,000.....	4,036,005	10,100,849	3,905,429	2,874,879	24,499	826,496	1,177,750	24,435,532
\$100,000 under \$200,000.....	5,323,366	21,272,922	3,839,577	4,243,979	16,785	702,651	1,233,808	49,501,636
\$200,000 under \$500,000.....	1,670,894	16,868,128	913,381	2,395,052	2,733	378,908	408,461	37,397,536
\$500,000 under \$1,000,000.....	324,018	8,634,823	170,060	1,163,814	815	116,040	64,265	9,913,893
\$1,000,000 under \$1,500,000.....	79,786	4,149,255	43,399	563,375	*53	*23,241	14,130	3,243,626
\$1,500,000 under \$2,000,000.....	34,728	2,733,066	20,093	367,005	*43	*949	6,153	1,566,947
\$2,000,000 under \$5,000,000.....	50,154	6,593,146	28,888	839,177	84	19,172	8,048	2,806,263
\$5,000,000 under \$10,000,000.....	11,933	3,611,615	7,284	426,774	13	20,414	2,009	1,204,319
\$10,000,000 or more.....	6,751	7,142,669	4,259	730,836	11	4,527	1,117	2,285,893
Taxable returns.....	28,471,296	111,297,707	20,663,904	19,987,210	341,997	5,966,494	9,029,464	210,539,509
Nontaxable returns.....	4,149,854	8,235,617	1,468,119	1,232,289	95,863	719,363	4,582,095	38,967,721

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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	Business or profession--continued		Capital gain distributions		Sales of capital assets reported on Form 1040, Schedule D					
	Net loss				Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns.....	4,406,790	32,734,734	2,486,027	1,358,488	12,630,577	348,132,997	10,839,824	22,964,034	3,619,490	31,052,994
No adjusted gross income.....	317,902	7,940,559	6,877	4,616	120,031	6,715,519	550,005	1,299,405	49,706	1,070,840
\$1 under \$5,000.....	141,133	781,628	276,572	95,612	733,374	786,437	458,459	813,112	146,916	129,919
\$5,000 under \$10,000.....	178,749	925,225	148,804	82,102	523,577	1,198,076	473,356	952,408	131,191	250,878
\$10,000 under \$15,000.....	188,172	1,177,086	107,285	76,770	563,666	1,472,230	403,056	795,863	149,135	242,925
\$15,000 under \$20,000.....	251,858	1,280,999	144,701	58,808	616,504	2,277,605	450,251	912,348	159,732	427,069
\$20,000 under \$25,000.....	237,245	1,445,674	106,999	56,519	535,222	1,830,785	392,217	787,550	125,291	186,116
\$25,000 under \$30,000.....	239,662	1,093,634	130,335	71,539	522,441	1,763,072	385,897	750,627	114,242	176,662
\$30,000 under \$40,000.....	468,150	2,490,181	250,119	103,179	1,033,822	3,847,708	813,467	1,547,173	272,188	529,447
\$40,000 under \$50,000.....	465,812	2,533,508	208,339	84,998	1,020,386	3,792,947	810,794	1,586,570	286,188	490,065
\$50,000 under \$75,000.....	843,479	4,184,839	454,947	146,330	2,214,746	12,813,741	1,855,732	3,788,773	592,351	1,262,857
\$75,000 under \$100,000.....	466,477	2,314,895	312,989	103,780	1,535,207	17,738,205	1,346,997	2,882,274	473,620	1,016,313
\$100,000 under \$200,000.....	460,841	3,081,035	270,209	393,990	2,169,749	37,792,145	1,969,669	4,422,484	745,481	3,162,859
\$200,000 under \$500,000.....	114,183	1,579,788	62,007	57,093	769,884	45,488,933	708,277	1,809,909	267,063	3,320,076
\$500,000 under \$1,000,000.....	20,484	640,620	4,678	6,738	164,197	32,292,796	148,169	408,529	64,008	2,381,712
\$1,000,000 under \$1,500,000.....	5,370	282,836	634	13,016	43,877	17,738,205	34,735	96,517	16,963	1,400,512
\$1,500,000 under \$2,000,000.....	2,243	193,371	243	666	20,292	13,170,967	14,001	39,711	8,077	1,119,690
\$2,000,000 under \$5,000,000.....	3,531	360,973	256	1,888	30,858	38,688,058	18,858	53,745	11,996	3,117,811
\$5,000,000 under \$10,000,000.....	919	187,243	31	825	7,840	26,631,445	4,050	11,721	3,247	2,035,472
\$10,000,000 or more.....	581	240,639	*3	*20	4,905	88,305,400	1,834	5,314	2,097	8,731,771
Taxable returns.....	3,402,153	20,374,887	2,138,416	1,247,762	11,276,594	336,109,995	8,942,375	18,875,815	3,201,092	28,968,433
Nontaxable returns.....	1,004,638	12,359,847	347,611	110,726	1,353,983	12,023,002	1,897,449	4,088,219	418,398	2,084,562

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued									
	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		Short-term gain from other forms (Forms 2119, 6252, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns.....	7,354,324	182,622,357	1,852,750	64,878,664	3,499,565	19,476,669	6,042,924	104,505,465	106,614	3,050,636
No adjusted gross income.....	344,680	16,123,394	133,839	6,614,544	53,345	968,655	252,743	7,861,556	3,124	104,355
\$1 under \$5,000.....	259,946	3,314,209	73,381	1,734,175	139,754	102,056	209,950	1,501,472	*51	*171
\$5,000 under \$10,000.....	250,339	3,716,623	68,884	2,092,134	125,446	321,082	190,422	1,654,349	*2,181	*10,245
\$10,000 under \$15,000.....	223,070	3,032,625	53,201	1,222,567	133,452	230,750	184,135	1,710,609	*5,201	*12,065
\$15,000 under \$20,000.....	253,892	3,457,449	68,883	1,709,957	157,624	408,011	200,485	1,556,298	4,787	11,804
\$20,000 under \$25,000.....	230,277	3,391,698	69,662	1,627,558	120,615	213,641	182,607	1,595,812	*572	*4,340
\$25,000 under \$30,000.....	237,102	2,829,923	54,297	1,255,866	107,517	162,064	194,305	1,464,309	*2,266	*21,573
\$30,000 under \$40,000.....	504,184	6,031,841	118,431	2,447,283	257,532	556,975	409,829	3,518,912	5,241	15,310
\$40,000 under \$50,000.....	493,980	6,385,325	100,253	2,923,127	279,535	460,881	419,560	3,312,288	7,190	31,273
\$50,000 under \$75,000.....	1,192,016	16,721,528	276,685	7,244,273	566,026	1,228,344	991,379	9,050,601	17,289	89,083
\$75,000 under \$100,000.....	932,093	12,831,661	203,532	4,850,602	465,090	966,906	779,255	7,608,669	9,255	24,973
\$100,000 under \$200,000.....	1,486,071	28,827,503	377,899	11,315,622	737,685	3,144,393	1,239,205	16,751,882	17,526	268,164
\$200,000 under \$500,000.....	668,583	28,665,156	179,842	9,972,723	256,627	2,953,689	557,839	16,883,586	15,714	223,348
\$500,000 under \$1,000,000.....	169,379	14,481,599	47,447	4,522,720	62,086	1,944,790	138,073	8,792,955	6,080	283,478
\$1,000,000 under \$1,500,000.....	45,963	6,416,172	11,205	1,408,551	15,387	819,069	38,513	4,083,550	2,814	156,651
\$1,500,000 under \$2,000,000.....	20,573	3,682,526	5,298	679,732	7,104	608,664	17,459	2,476,805	1,553	129,032
\$2,000,000 under \$5,000,000.....	30,609	8,468,940	7,265	1,517,451	10,333	1,523,912	26,631	5,276,868	3,447	358,177
\$5,000,000 under \$10,000,000.....	7,393	4,597,755	1,854	797,387	2,737	831,727	6,664	2,740,516	1,200	261,199
\$10,000,000 or more.....	4,173	9,646,429	890	942,393	1,672	2,031,058	3,869	6,664,419	1,124	1,045,396
Taxable returns.....	6,249,299	145,319,821	1,474,279	48,960,608	3,092,207	17,446,198	5,206,957	85,998,879	91,701	2,867,429
Nontaxable returns.....	1,105,025	37,302,536	378,471	15,918,056	407,358	2,030,471	835,967	18,506,585	14,913	183,207

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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--continued							
	Short-term loss from other forms (Forms 2119, 6252, etc.)		Net short-term partnership/ S corporation gain		Net short-term partnership/ S corporation loss		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns.....	78,440	863,989	440,516	13,438,496	553,053	17,228,760	12,334,543	367,020,555
No adjusted gross income.....	3,760	139,992	8,260	578,445	19,472	2,055,914	151,037	8,614,720
\$1 under \$5,000.....	1,680	3,059	16,862	44,617	9,785	92,428	703,939	918,914
\$5,000 under \$10,000.....	5,507	34,443	15,113	13,891	19,334	30,520	498,621	1,262,891
\$10,000 under \$15,000.....	2,608	9,323	15,140	7,860	8,621	97,875	534,630	1,615,004
\$15,000 under \$20,000.....	1,333	12,589	12,578	44,472	17,221	178,135	592,584	2,340,138
\$20,000 under \$25,000.....	2,581	2,576	9,048	3,931	9,739	201,548	502,738	2,059,964
\$25,000 under \$30,000.....	1,957	13,512	10,400	13,006	16,698	116,217	507,792	1,870,033
\$30,000 under \$40,000.....	3,967	19,482	25,181	50,823	30,972	139,826	994,745	4,304,164
\$40,000 under \$50,000.....	11,515	24,116	18,756	24,104	18,645	152,723	963,895	3,987,790
\$50,000 under \$75,000.....	8,799	43,664	56,927	127,345	61,975	561,711	2,125,195	13,997,597
\$75,000 under \$100,000.....	6,573	38,784	45,814	143,764	51,745	477,320	1,491,081	12,574,648
\$100,000 under \$200,000.....	7,715	88,778	93,808	332,096	115,110	1,265,827	2,141,450	41,192,746
\$200,000 under \$500,000.....	10,462	83,334	59,020	746,330	97,276	2,327,140	822,836	50,083,392
\$500,000 under \$1,000,000.....	3,879	37,466	25,524	697,742	37,395	1,661,789	183,818	35,295,294
\$1,000,000 under \$1,500,000.....	1,824	37,732	9,440	670,451	14,244	1,128,608	49,340	18,945,261
\$1,500,000 under \$2,000,000.....	955	21,724	5,184	583,286	7,324	705,558	22,533	13,758,864
\$2,000,000 under \$5,000,000.....	1,926	49,938	8,807	1,739,620	11,707	2,126,124	34,340	39,986,291
\$5,000,000 under \$10,000,000.....	721	54,380	2,633	1,333,414	3,433	1,392,560	8,652	27,206,019
\$10,000,000 or more.....	678	149,096	2,019	6,283,299	2,358	2,516,938	5,317	87,006,826
Taxable returns.....	62,449	620,949	391,054	12,652,453	490,267	13,718,069	10,992,029	350,651,129
Nontaxable returns.....	15,991	243,041	49,461	786,043	62,786	3,510,691	1,342,514	16,369,425

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns.....	8,184,840	132,943,688	2,236,241	59,977,271	6,726,237	207,650,923	7,395,908	85,712,606
No adjusted gross income.....	427,573	13,829,327	147,584	8,302,392	78,489	4,700,549	329,101	5,876,713
\$1 under \$5,000.....	369,114	3,335,720	93,982	1,431,414	308,213	452,692	324,085	1,988,223
\$5,000 under \$10,000.....	374,270	4,234,251	111,154	2,164,506	271,128	867,760	311,308	2,246,024
\$10,000 under \$15,000.....	317,354	3,632,243	92,653	1,717,961	294,374	1,022,188	272,409	2,002,107
\$15,000 under \$20,000.....	336,170	3,634,317	100,173	1,923,767	319,356	1,507,249	293,893	1,916,394
\$20,000 under \$25,000.....	291,490	3,499,485	99,868	1,804,509	266,671	1,231,007	271,678	1,917,837
\$25,000 under \$30,000.....	288,231	2,954,785	80,269	1,524,371	266,640	1,099,712	253,461	1,591,083
\$30,000 under \$40,000.....	588,740	7,163,326	166,253	3,599,401	516,727	2,740,163	538,321	4,008,723
\$40,000 under \$50,000.....	602,929	6,318,708	154,100	3,156,772	488,729	2,322,988	526,961	3,721,721
\$50,000 under \$75,000.....	1,403,064	16,920,500	347,684	8,569,234	1,153,849	8,011,882	1,246,401	9,892,394
\$75,000 under \$100,000.....	998,689	11,743,815	254,517	4,960,275	813,854	7,195,436	904,728	7,879,623
\$100,000 under \$200,000.....	1,496,172	22,136,312	360,236	8,561,963	1,239,195	22,301,831	1,439,147	16,037,775
\$200,000 under \$500,000.....	524,025	15,786,284	172,537	6,531,653	499,017	26,700,976	509,220	12,155,517
\$500,000 under \$1,000,000.....	111,526	7,251,634	35,347	2,524,380	124,928	20,458,511	112,143	5,486,058
\$1,000,000 under \$1,500,000.....	26,422	2,658,470	8,857	830,907	34,251	10,625,179	28,446	2,257,352
\$1,500,000 under \$2,000,000.....	10,674	1,569,887	3,818	406,642	15,715	7,784,331	12,069	1,418,324
\$2,000,000 under \$5,000,000.....	14,044	2,872,707	5,295	960,703	24,580	21,998,870	16,805	2,557,909
\$5,000,000 under \$10,000,000.....	3,004	1,221,046	1,299	508,318	6,459	15,108,083	3,753	1,145,236
\$10,000,000 or more.....	1,350	2,180,870	616	498,102	4,063	51,521,516	1,980	1,613,592
Taxable returns.....	6,726,707	102,231,617	1,769,472	43,857,748	5,992,587	197,646,962	6,218,097	70,214,872
Nontaxable returns.....	1,458,133	30,712,071	466,768	16,119,523	733,650	10,003,961	1,177,811	15,497,734

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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--continued							
	Long-term gain from other forms (Forms 2119, 6252, etc.)		Long-term loss from other forms (Forms 2119, 6252, etc.)		Net long-term partnership/ S corporation gain		Net long-term partnership/ S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns.....	2,267,409	97,969,765	67,882	1,104,958	1,188,943	75,111,739	696,803	12,284,539
No adjusted gross income.....	64,121	3,915,244	3,217	175,781	21,523	2,515,966	20,539	2,151,666
\$1 under \$5,000.....	47,934	264,569	*1,634	*3,801	35,066	74,287	17,309	69,179
\$5,000 under \$10,000.....	51,746	296,577	5,504	50,985	33,740	116,751	29,759	105,235
\$10,000 under \$15,000.....	80,149	340,393	*2,607	*13,694	46,230	109,539	20,738	91,247
\$15,000 under \$20,000.....	110,136	617,549	1,299	18,545	32,545	123,728	20,947	41,571
\$20,000 under \$25,000.....	109,993	653,316	1,635	3,762	24,238	123,249	12,381	82,129
\$25,000 under \$30,000.....	94,823	630,573	1,957	19,296	25,638	127,719	14,174	65,800
\$30,000 under \$40,000.....	153,556	1,212,522	3,926	28,192	74,410	305,913	37,101	88,677
\$40,000 under \$50,000.....	169,205	1,378,728	9,576	31,485	60,088	306,978	48,205	81,662
\$50,000 under \$75,000.....	342,958	4,501,559	7,238	55,650	167,558	1,527,621	93,768	379,564
\$75,000 under \$100,000.....	242,003	4,049,819	5,997	53,816	129,383	1,381,588	77,751	391,156
\$100,000 under \$200,000.....	432,969	16,130,015	6,375	105,229	254,572	3,916,330	137,543	1,103,661
\$200,000 under \$500,000.....	244,542	18,797,156	9,461	122,058	171,424	7,564,444	96,867	1,502,747
\$500,000 under \$1,000,000.....	69,210	10,409,367	3,044	45,394	56,451	5,934,375	38,197	1,426,584
\$1,000,000 under \$1,500,000.....	20,599	5,078,657	1,404	50,491	20,448	4,196,791	12,186	681,939
\$1,500,000 under \$2,000,000.....	9,847	3,517,755	710	30,996	10,382	3,048,436	5,697	436,420
\$2,000,000 under \$5,000,000.....	16,204	9,329,416	1,370	68,840	17,012	10,224,472	9,427	1,150,285
\$5,000,000 under \$10,000,000.....	4,388	5,397,174	488	69,270	4,864	7,720,556	2,542	622,796
\$10,000,000 or more.....	3,025	11,449,376	441	157,675	3,370	25,792,996	1,670	1,812,218
Taxable returns.....	1,972,203	91,781,865	53,607	780,183	1,085,010	71,642,206	605,232	9,188,958
Nontaxable returns.....	295,206	6,187,899	14,275	324,775	103,933	3,469,533	91,570	3,095,581

Size of adjusted gross income	SOCA reported on Schedule D--cont.		Sales of property other than capital assets				Taxable IRA distributions	
	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
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns.....	9,729,836	12,250,896	772,632	7,208,365	843,253	9,105,361	8,834,138	94,327,585
No adjusted gross income.....	209,457	158,863	42,618	605,153	61,692	3,501,568	52,772	634,958
\$1 under \$5,000.....	581,616	284,262	16,779	51,895	19,929	131,853	132,552	389,024
\$5,000 under \$10,000.....	402,381	307,910	20,063	69,958	27,554	176,416	403,066	1,325,936
\$10,000 under \$15,000.....	393,101	335,652	21,479	95,299	28,934	114,730	652,067	2,931,605
\$15,000 under \$20,000.....	419,865	357,572	28,694	143,208	28,581	180,663	744,127	3,923,763
\$20,000 under \$25,000.....	344,913	361,144	34,079	162,617	33,183	92,778	601,846	3,451,404
\$25,000 under \$30,000.....	355,394	257,793	24,644	117,386	16,345	77,309	512,113	2,779,437
\$30,000 under \$40,000.....	737,393	607,232	68,122	430,440	59,880	190,377	946,081	6,586,800
\$40,000 under \$50,000.....	762,916	652,028	66,805	409,152	56,017	220,756	840,442	6,900,705
\$50,000 under \$75,000.....	1,660,384	1,932,874	132,179	871,464	110,982	555,990	1,724,020	18,417,511
\$75,000 under \$100,000.....	1,212,385	1,396,173	79,275	554,743	83,764	435,653	1,007,379	13,912,525
\$100,000 under \$200,000.....	1,719,640	2,499,213	126,656	1,390,713	145,116	666,891	985,120	21,403,641
\$200,000 under \$500,000.....	684,692	1,543,257	74,169	1,000,929	104,159	844,593	190,133	8,502,908
\$500,000 under \$1,000,000.....	154,754	684,690	19,867	425,014	36,824	515,292	28,602	1,817,189
\$1,000,000 under \$1,500,000.....	38,282	206,317	6,527	142,535	12,042	217,140	6,482	560,804
\$1,500,000 under \$2,000,000.....	17,534	130,831	3,194	110,766	5,606	177,964	2,727	277,080
\$2,000,000 under \$5,000,000.....	25,475	295,588	5,176	297,847	8,883	392,592	3,474	355,866
\$5,000,000 under \$10,000,000.....	6,131	95,841	1,413	153,453	2,302	221,547	730	85,190
\$10,000,000 or more.....	3,523	143,656	892	175,793	1,461	391,250	405	71,238
Taxable returns.....	8,574,417	11,285,371	634,925	6,073,735	669,841	4,676,575	7,790,745	89,070,173
Nontaxable returns.....	1,155,419	965,525	137,707	1,134,629	173,413	4,428,786	1,043,393	5,257,412

Footnotes at end of table.

Individual Income Tax Returns, 2001

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

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

Size of adjusted gross income	Pensions and annuities				Rent			
	Total		Taxable		Net income		Net loss (including nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
All returns.....	24,317,375	532,924,324	22,262,774	338,745,409	4,226,121	47,307,618	4,504,545	31,057,269
No adjusted gross income.....	133,851	2,925,379	101,898	1,024,653	83,976	1,276,571	155,153	2,411,677
\$1 under \$5,000.....	524,668	3,313,557	487,120	1,264,075	106,407	290,569	91,433	490,080
\$5,000 under \$10,000.....	1,436,918	10,270,126	1,385,273	7,060,456	188,113	656,113	154,615	927,617
\$10,000 under \$15,000.....	2,038,021	19,485,238	1,979,846	14,547,408	241,185	988,966	156,104	852,294
\$15,000 under \$20,000.....	2,177,644	25,553,166	2,116,193	20,458,057	248,493	1,239,577	210,227	1,053,238
\$20,000 under \$25,000.....	1,800,422	24,545,380	1,746,087	18,941,962	213,640	1,184,277	206,497	1,145,160
\$25,000 under \$30,000.....	1,536,231	25,043,507	1,455,490	18,694,527	179,702	1,017,988	199,965	1,136,712
\$30,000 under \$40,000.....	2,619,376	44,656,270	2,441,819	33,397,929	375,027	2,194,716	423,526	2,477,066
\$40,000 under \$50,000.....	2,350,697	45,452,885	2,144,311	33,710,252	338,115	2,148,003	409,648	2,332,361
\$50,000 under \$75,000.....	4,443,762	105,320,621	4,023,454	72,824,562	719,141	5,249,315	894,415	5,324,880
\$75,000 under \$100,000.....	2,309,589	73,414,580	2,032,857	45,704,044	477,915	4,543,605	592,383	3,458,050
\$100,000 under \$200,000.....	2,303,704	97,264,343	1,861,943	52,994,020	673,852	9,536,952	731,452	5,799,508
\$200,000 under \$500,000.....	512,735	38,277,539	391,226	13,550,306	278,877	8,326,220	218,196	2,411,710
\$500,000 under \$1,000,000.....	82,380	9,467,571	60,276	2,544,373	64,657	3,612,686	38,849	613,085
\$1,000,000 under \$1,500,000.....	20,939	3,092,421	15,394	765,956	16,532	1,518,063	9,458	179,024
\$1,500,000 under \$2,000,000.....	8,600	1,187,366	6,366	314,110	7,107	750,799	4,489	108,040
\$2,000,000 under \$5,000,000.....	12,815	2,261,108	9,455	568,057	9,817	1,626,641	5,897	202,485
\$5,000,000 under \$10,000,000.....	3,225	759,648	2,433	189,229	2,248	589,405	1,408	59,109
\$10,000,000 or more.....	1,797	633,618	1,333	191,434	1,318	557,152	832	75,174
Taxable returns.....	20,787,199	497,078,933	18,944,254	318,191,308	3,533,211	43,257,494	3,742,601	24,327,079
Nontaxable returns.....	3,530,175	35,845,391	3,318,521	20,554,101	692,910	4,050,124	761,944	6,730,190

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns.....	1,133,409	10,630,522	46,313	89,481	523,677	3,774,112	137,850	572,271
No adjusted gross income.....	25,522	326,621	457	23,458	3,860	77,110	3,062	36,110
\$1 under \$5,000.....	20,727	16,602	*3	--	16,910	21,381	*7,574	*34,610
\$5,000 under \$10,000.....	41,839	53,467	*1,277	*1,463	24,495	74,790	*5,042	*12,664
\$10,000 under \$15,000.....	72,797	174,435	*2,924	*10,897	44,936	199,512	*5,783	*15,996
\$15,000 under \$20,000.....	67,158	168,415	*3,960	*1,552	53,607	223,550	9,015	27,291
\$20,000 under \$25,000.....	64,549	137,901	*4,847	*3,218	39,506	287,119	*5,800	*15,973
\$25,000 under \$30,000.....	47,937	168,961	*1,962	*306	17,438	113,678	9,753	29,735
\$30,000 under \$40,000.....	88,369	315,820	*2,077	*40	58,156	247,354	20,173	94,246
\$40,000 under \$50,000.....	121,385	396,862	*6,645	*3,925	40,282	294,315	6,897	38,513
\$50,000 under \$75,000.....	165,032	716,784	8,553	8,542	83,555	551,025	26,966	96,425
\$75,000 under \$100,000.....	116,874	678,074	*2,334	*978	52,208	424,028	16,665	75,547
\$100,000 under \$200,000.....	179,782	2,064,578	5,934	6,227	69,312	826,714	15,539	52,552
\$200,000 under \$500,000.....	77,443	1,699,340	4,292	9,324	14,414	343,419	4,441	27,259
\$500,000 under \$1,000,000.....	22,660	955,436	451	4,793	3,398	54,068	602	8,190
\$1,000,000 under \$1,500,000.....	7,337	545,901	244	1,348	756	12,180	218	2,704
\$1,500,000 under \$2,000,000.....	3,880	284,102	98	1,948	332	6,092	136	686
\$2,000,000 under \$5,000,000.....	6,790	838,078	164	8,207	369	9,825	136	1,673
\$5,000,000 under \$10,000,000.....	1,910	491,660	43	1,860	87	6,121	30	238
\$10,000,000 or more.....	1,418	597,485	48	1,395	57	1,830	19	1,859
Taxable returns.....	991,417	9,762,888	43,246	53,216	457,577	3,462,026	116,177	475,026
Nontaxable returns.....	141,992	867,634	3,067	36,265	66,101	312,085	21,673	97,245

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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 rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns.....	5,407,942	60,802,921	4,269,447	27,908,577	4,356,934	301,558,966	2,139,574	76,448,872
No adjusted gross income.....	103,429	1,606,052	152,551	2,287,381	52,467	1,799,361	202,185	30,847,792
\$1 under \$5,000.....	138,081	317,380	94,275	496,049	87,629	267,862	57,119	812,788
\$5,000 under \$10,000.....	243,371	765,059	157,486	859,955	106,625	489,093	70,917	791,499
\$10,000 under \$15,000.....	337,570	1,351,425	157,687	884,882	116,726	937,121	80,677	1,033,803
\$15,000 under \$20,000.....	333,649	1,617,226	208,599	972,662	123,178	1,061,528	87,748	939,178
\$20,000 under \$25,000.....	289,072	1,583,133	204,748	1,030,238	132,587	1,190,368	71,540	760,557
\$25,000 under \$30,000.....	227,908	1,271,418	201,798	1,181,858	114,505	1,320,291	79,740	739,530
\$30,000 under \$40,000.....	492,892	2,682,686	430,653	2,420,604	239,692	2,889,716	146,294	1,675,037
\$40,000 under \$50,000.....	462,202	2,810,043	412,574	2,276,892	270,986	3,387,437	147,327	1,299,289
\$50,000 under \$75,000.....	899,078	6,428,740	898,935	5,195,197	703,772	11,941,254	352,558	3,616,979
\$75,000 under \$100,000.....	604,018	5,554,447	592,589	3,549,727	538,963	10,794,926	215,620	2,455,943
\$100,000 under \$200,000.....	823,637	12,267,404	609,798	4,172,025	974,571	37,488,432	367,588	5,892,583
\$200,000 under \$500,000.....	323,143	10,178,285	110,382	1,565,693	616,208	64,766,151	183,127	6,191,658
\$500,000 under \$1,000,000.....	78,311	4,581,447	22,623	504,673	173,137	47,072,991	43,183	3,356,372
\$1,000,000 under \$1,500,000.....	21,624	2,057,811	5,813	152,457	46,321	23,897,028	12,489	1,778,593
\$1,500,000 under \$2,000,000.....	9,570	1,035,780	3,207	92,939	20,722	15,021,067	6,027	1,398,168
\$2,000,000 under \$5,000,000.....	14,468	2,458,080	4,081	169,113	28,674	34,572,298	10,285	3,609,252
\$5,000,000 under \$10,000,000.....	3,623	1,083,474	1,015	48,589	6,561	17,203,971	2,976	3,066,823
\$10,000,000 or more.....	2,295	1,153,033	633	47,642	3,608	25,458,069	2,172	6,183,027
Taxable returns.....	4,550,349	55,700,144	3,512,589	21,756,618	3,924,931	296,243,697	1,648,998	39,306,608
Nontaxable returns.....	857,593	5,102,777	756,858	6,151,959	432,002	5,315,269	490,575	37,142,263

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns.....	493,247	12,378,333	44,095	2,158,566	649,173	7,656,704	1,357,698	18,661,484
No adjusted gross income.....	8,888	125,431	2,516	500,028	19,302	225,901	92,288	3,603,761
\$1 under \$5,000.....	9,814	10,817	*1,723	*1,598	42,471	77,797	41,432	452,186
\$5,000 under \$10,000.....	29,150	75,261	*9	*1,397	41,520	211,506	51,599	385,545
\$10,000 under \$15,000.....	22,537	122,514	*359	*558	48,663	385,267	81,749	569,188
\$15,000 under \$20,000.....	20,713	92,649	*1,979	*166	53,865	480,506	76,310	835,757
\$20,000 under \$25,000.....	11,952	91,866	*4,939	*1,496	54,047	500,640	93,494	834,550
\$25,000 under \$30,000.....	14,960	27,132	*992	*13,380	33,241	226,170	77,288	758,927
\$30,000 under \$40,000.....	27,699	225,481	*1,975	*2,696	73,255	915,355	158,070	1,804,884
\$40,000 under \$50,000.....	42,870	316,273	*1,338	*882	64,255	696,891	146,075	1,462,207
\$50,000 under \$75,000.....	72,317	625,375	11,082	83,025	102,367	1,330,917	246,018	2,628,480
\$75,000 under \$100,000.....	48,142	512,445	7,488	15,863	54,022	759,270	126,024	1,306,600
\$100,000 under \$200,000.....	99,077	1,155,106	2,466	25,117	41,853	1,041,506	111,898	1,688,413
\$200,000 under \$500,000.....	56,070	2,051,550	3,849	43,836	16,180	489,800	41,754	1,146,769
\$500,000 under \$1,000,000.....	17,037	1,645,972	1,398	98,769	2,561	154,748	8,269	471,952
\$1,000,000 under \$1,500,000.....	4,427	618,104	560	22,650	687	39,020	2,229	174,509
\$1,500,000 under \$2,000,000.....	2,261	491,351	246	15,446	310	36,799	927	84,925
\$2,000,000 under \$5,000,000.....	3,618	1,519,260	660	73,621	408	52,345	1,624	250,402
\$5,000,000 under \$10,000,000.....	1,056	898,142	229	63,758	122	24,056	374	87,181
\$10,000,000 or more.....	659	1,773,602	287	1,194,282	45	8,928	276	115,250
Taxable returns.....	435,773	12,019,564	35,045	1,606,472	460,682	6,141,435	1,043,646	12,654,802
Nontaxable returns.....	57,474	358,769	9,051	552,095	188,491	1,515,269	314,051	6,006,682

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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	Unemployment compensation		Social Security benefits				Foreign-earned income exclusion ²	
			Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns.....	8,799,886	26,890,925	13,753,079	196,524,465	10,779,280	93,559,363	292,006	13,944,765
No adjusted gross income.....	19,377	62,927	112,187	1,354,358	903	11,257	59,089	2,260,390
\$1 under \$5,000.....	172,211	272,930	409,609	4,408,988	2,060	5,899	58,001	2,236,434
\$5,000 under \$10,000.....	651,170	1,500,210	647,355	7,784,916	21,139	59,329	16,895	734,295
\$10,000 under \$15,000.....	964,230	2,870,973	824,316	10,449,690	33,824	133,625	14,060	607,671
\$15,000 under \$20,000.....	957,787	2,805,117	887,654	12,196,837	175,539	190,939	10,839	477,950
\$20,000 under \$25,000.....	911,858	2,812,254	1,033,786	14,552,592	767,367	944,076	8,361	359,135
\$25,000 under \$30,000.....	705,580	2,152,619	1,095,189	15,030,323	1,040,039	2,341,247	7,879	388,706
\$30,000 under \$40,000.....	1,117,457	3,616,209	1,850,101	24,868,792	1,846,466	7,960,835	14,740	720,498
\$40,000 under \$50,000.....	914,965	2,924,019	1,514,836	20,396,037	1,513,896	11,469,587	12,619	706,916
\$50,000 under \$75,000.....	1,413,623	4,392,855	2,680,829	38,185,739	2,680,829	30,265,529	22,069	1,126,380
\$75,000 under \$100,000.....	542,331	1,860,618	1,237,395	19,898,430	1,237,395	16,903,675	11,913	704,304
\$100,000 under \$200,000.....	380,014	1,412,522	1,069,122	19,501,732	1,069,122	16,561,823	29,291	1,785,881
\$200,000 under \$500,000.....	43,615	179,601	301,139	5,980,006	301,139	5,082,939	18,254	1,266,953
\$500,000 under \$1,000,000.....	3,979	20,044	56,306	1,181,077	56,306	1,003,903	4,801	340,710
\$1,000,000 under \$1,500,000.....	941	4,397	14,925	319,320	14,925	271,419	1,412	102,156
\$1,500,000 under \$2,000,000.....	346	1,699	6,240	139,982	6,240	118,983	636	44,414
\$2,000,000 under \$5,000,000.....	345	1,649	8,751	197,424	8,751	167,809	851	61,358
\$5,000,000 under \$10,000,000.....	46	230	2,122	48,981	2,122	41,634	195	13,843
\$10,000,000 or more.....	12	51	1,218	29,242	1,218	24,855	100	6,772
Taxable returns.....	6,651,698	20,774,723	12,001,711	173,177,485	10,451,602	92,051,506	132,968	7,342,971
Nontaxable returns.....	2,148,187	6,116,202	1,751,368	23,346,980	327,678	1,507,857	159,037	6,601,795

Size of adjusted gross income	Other income ²				Net operating loss ²		Gambling earnings ²	
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns.....	5,214,655	28,195,041	396,332	8,686,074	611,473	54,475,064	1,441,945	17,096,203
No adjusted gross income.....	58,711	814,372	158,166	4,729,137	354,697	49,403,824	8,504	136,791
\$1 under \$5,000.....	259,457	534,059	13,868	193,625	56,549	305,836	17,407	47,744
\$5,000 under \$10,000.....	288,763	702,669	12,429	115,835	38,437	387,019	46,540	106,337
\$10,000 under \$15,000.....	259,627	723,412	5,740	72,692	29,800	299,493	69,282	238,572
\$15,000 under \$20,000.....	307,573	712,391	8,430	67,766	32,511	395,457	98,779	319,916
\$20,000 under \$25,000.....	234,109	577,455	16,855	106,521	18,840	261,693	87,503	294,450
\$25,000 under \$30,000.....	209,806	655,292	14,346	57,608	5,753	139,029	80,840	303,781
\$30,000 under \$40,000.....	496,187	1,227,919	16,262	200,450	22,525	421,764	142,093	718,575
\$40,000 under \$50,000.....	446,179	1,297,210	13,192	197,594	10,626	101,318	158,908	717,830
\$50,000 under \$75,000.....	945,243	2,704,653	40,890	357,296	11,743	322,578	294,898	1,659,330
\$75,000 under \$100,000.....	621,213	2,378,033	20,829	173,660	11,427	282,285	195,311	1,586,016
\$100,000 under \$200,000.....	725,174	4,506,757	41,646	732,396	9,411	480,796	179,684	2,909,271
\$200,000 under \$500,000.....	262,441	4,298,165	22,740	773,077	5,943	453,685	47,810	3,030,721
\$500,000 under \$1,000,000.....	57,680	2,234,456	6,580	345,610	1,865	316,776	8,612	1,046,257
\$1,000,000 under \$1,500,000.....	17,107	1,066,649	1,724	129,553	442	128,507	2,789	818,980
\$1,500,000 under \$2,000,000.....	7,558	550,968	752	39,662	233	92,063	1,066	285,181
\$2,000,000 under \$5,000,000.....	12,218	1,402,118	1,298	121,132	447	259,663	1,392	823,883
\$5,000,000 under \$10,000,000.....	3,320	762,718	348	66,666	135	195,286	352	653,541
\$10,000,000 or more.....	2,288	1,045,746	236	205,793	90	227,993	175	1,399,029
Taxable returns.....	4,383,731	25,064,393	193,037	3,370,390	105,477	5,876,829	1,246,911	15,648,296
Nontaxable returns.....	830,925	3,130,648	203,295	5,315,684	505,996	48,598,235	195,033	1,447,907

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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							
	Total		IRA payments		Student loan interest deduction		Deduction for self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns.....	23,497,092	60,572,768	3,448,457	7,406,866	4,405,667	2,711,733	14,574,036	18,134,959
No adjusted gross income.....	227,130	690,148	14,398	31,755	13,944	14,282	164,744	143,697
\$1 under \$5,000.....	1,009,810	561,517	45,633	67,586	51,201	30,099	892,679	201,654
\$5,000 under \$10,000.....	1,878,529	1,427,249	91,589	145,746	156,413	82,408	1,591,329	737,514
\$10,000 under \$15,000.....	1,662,885	1,645,556	96,825	174,220	247,457	122,233	1,265,727	825,442
\$15,000 under \$20,000.....	1,572,128	2,037,864	165,711	315,680	359,547	197,183	995,999	784,401
\$20,000 under \$25,000.....	1,538,109	2,114,035	198,919	369,311	380,846	230,313	925,744	814,644
\$25,000 under \$30,000.....	1,499,117	2,206,040	223,518	451,886	516,068	367,707	712,326	650,547
\$30,000 under \$40,000.....	2,738,432	4,516,673	482,463	891,849	887,751	651,930	1,341,848	1,415,683
\$40,000 under \$50,000.....	2,302,581	4,157,674	412,872	886,421	701,909	465,102	1,100,659	1,223,392
\$50,000 under \$75,000.....	3,978,442	8,546,883	685,399	1,506,229	1,090,531	550,475	2,052,290	2,674,582
\$75,000 under \$100,000.....	1,852,913	6,351,514	428,773	1,001,695	--	--	1,238,588	1,937,839
\$100,000 under \$200,000.....	2,183,043	12,187,343	496,167	1,210,638	--	--	1,489,401	3,425,271
\$200,000 under \$500,000.....	792,906	9,349,812	83,471	280,301	--	--	609,150	2,130,007
\$500,000 under \$1,000,000.....	164,408	2,734,095	15,859	50,977	--	--	122,354	587,578
\$1,000,000 under \$1,500,000.....	42,199	797,251	3,500	11,553	--	--	31,083	189,874
\$1,500,000 under \$2,000,000.....	18,651	391,143	1,323	4,300	--	--	13,412	98,146
\$2,000,000 under \$5,000,000.....	25,859	537,387	1,593	5,246	--	--	18,983	156,276
\$5,000,000 under \$10,000,000.....	6,281	151,317	327	1,112	--	--	4,770	53,975
\$10,000,000 or more.....	3,667	169,267	116	362	--	--	2,950	84,437
Taxable returns.....	17,807,000	54,116,238	3,172,374	6,910,966	3,819,010	2,402,664	9,874,659	15,055,247
Nontaxable returns.....	5,690,092	6,456,530	276,083	495,901	586,657	309,069	4,699,377	3,079,711

Size of adjusted gross income	Statutory adjustments--continued							
	Self-employed health insurance deduction		Moving expenses adjustment		Payments to a Keogh plan		Forfeited interest penalty	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns.....	3,559,792	8,177,397	944,791	2,180,570	1,290,496	13,114,412	890,649	197,533
No adjusted gross income.....	59,301	130,136	6,244	19,693	4,097	18,413	13,003	2,312
\$1 under \$5,000.....	101,919	143,464	10,136	28,540	*2,465	*5,221	29,967	3,947
\$5,000 under \$10,000.....	176,438	260,677	24,635	53,889	13,967	18,241	66,153	15,483
\$10,000 under \$15,000.....	197,661	329,891	42,645	58,636	16,436	39,600	76,402	22,447
\$15,000 under \$20,000.....	240,361	409,637	52,649	75,497	19,315	51,293	71,683	13,892
\$20,000 under \$25,000.....	213,446	382,120	64,356	81,813	23,898	39,779	64,428	5,996
\$25,000 under \$30,000.....	181,096	344,599	70,921	129,498	25,631	86,885	61,914	16,533
\$30,000 under \$40,000.....	371,014	729,166	88,127	159,121	61,797	238,743	89,382	12,697
\$40,000 under \$50,000.....	296,690	603,691	123,011	259,172	73,224	340,329	93,159	19,249
\$50,000 under \$75,000.....	510,416	1,108,135	206,280	457,631	188,927	992,442	169,254	25,030
\$75,000 under \$100,000.....	313,173	773,458	102,720	258,476	175,973	1,129,146	75,880	21,644
\$100,000 under \$200,000.....	501,999	1,470,541	122,250	428,932	384,887	3,956,556	63,781	25,674
\$200,000 under \$500,000.....	282,540	1,018,703	26,896	129,259	234,022	4,456,012	12,324	4,796
\$500,000 under \$1,000,000.....	70,301	290,394	2,778	26,005	43,644	1,144,065	2,075	1,859
\$1,000,000 under \$1,500,000.....	19,594	81,009	491	6,576	10,623	283,724	514	301
\$1,500,000 under \$2,000,000.....	8,748	36,962	237	2,608	4,401	122,401	262	290
\$2,000,000 under \$5,000,000.....	11,328	47,397	357	4,466	5,479	149,838	349	4,183
\$5,000,000 under \$10,000,000.....	2,501	11,224	43	548	1,124	26,855	72	117
\$10,000,000 or more.....	1,268	6,193	14	208	586	14,869	46	1,084
Taxable returns.....	2,810,896	6,732,601	864,628	1,965,978	1,230,786	12,929,665	692,478	162,214
Nontaxable returns.....	748,897	1,444,796	80,163	214,592	59,710	184,747	198,171	35,319

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 1.--All Returns: Sources of Income and Adjustments, 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							
	Alimony paid		Medical Savings Account deduction		Other adjustments		Foreign housing adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns.....	656,635	7,472,718	69,957	123,296	183,907	961,209	4,122	92,074
No adjusted gross income.....	11,756	223,596	*259	*98	3,528	103,475	*253	*2,690
\$1 under \$5,000.....	3,966	27,949	*982	*1,522	*7,183	*50,535	*72	*1,000
\$5,000 under \$10,000.....	16,493	90,112	*2,644	*5,308	*8,887	*17,301	*72	*570
\$10,000 under \$15,000.....	11,860	68,355	*1,937	*1,700	*3,363	*2,402	*97	*631
\$15,000 under \$20,000.....	22,087	165,264	*4,023	*6,411	*5,927	*18,323	*60	*282
\$20,000 under \$25,000.....	23,826	164,168	*939	*282	*4,857	*24,466	*84	*1,142
\$25,000 under \$30,000.....	35,756	132,700	*3,992	*3,258	*8,805	*21,681	*157	*747
\$30,000 under \$40,000.....	69,193	319,475	*838	*2,273	28,770	90,625	699	5,110
\$40,000 under \$50,000.....	51,712	293,580	*5,115	*9,221	16,424	55,105	*72	*2,411
\$50,000 under \$75,000.....	143,238	1,090,510	11,703	12,796	32,925	121,050	535	8,004
\$75,000 under \$100,000.....	99,939	1,043,455	13,035	25,785	27,140	156,966	196	3,050
\$100,000 under \$200,000.....	102,460	1,493,230	13,225	27,367	28,889	142,345	528	6,790
\$200,000 under \$500,000.....	44,686	1,179,689	9,534	22,575	6,487	106,330	671	22,140
\$500,000 under \$1,000,000.....	12,336	582,020	1,256	3,308	418	26,841	393	21,047
\$1,000,000 under \$1,500,000.....	3,036	209,132	226	670	140	8,401	111	6,011
\$1,500,000 under \$2,000,000.....	1,525	109,184	136	390	*53	*10,694	67	6,168
\$2,000,000 under \$5,000,000.....	2,008	164,671	101	295	66	1,520	41	3,495
\$5,000,000 under \$10,000,000.....	459	54,540	**12	**36	25	2,219	12	693
\$10,000,000 or more.....	298	61,089	**	**	19	930	*4	*92
Taxable returns.....	616,727	6,985,709	60,976	107,259	159,851	782,240	3,226	81,694
Nontaxable returns.....	39,908	487,010	8,982	16,037	24,055	178,968	897	10,380

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions after limitation		Exemption amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
All returns.....	84,238,233	466,971,032	11,116,629	14,936,559	44,562,308	884,528,260	256,186,046	727,554,990
No adjusted gross income.....	--	--	--	--	--	--	2,458,263	7,109,989
\$1 under \$5,000.....	12,318,577	46,113,741	707,116	893,036	271,231	3,462,487	8,879,043	25,914,306
\$5,000 under \$10,000.....	11,817,169	61,364,981	1,510,216	1,896,618	536,933	6,965,096	15,869,165	45,929,731
\$10,000 under \$15,000.....	10,937,945	60,767,330	1,829,480	2,345,494	962,254	11,377,972	20,012,675	57,947,774
\$15,000 under \$20,000.....	10,149,233	58,095,053	1,679,807	2,271,819	1,323,606	15,892,111	20,648,395	59,786,626
\$20,000 under \$25,000.....	8,358,957	48,426,324	1,024,070	1,436,395	1,609,441	18,807,815	18,994,778	55,014,853
\$25,000 under \$30,000.....	6,661,297	38,711,324	733,420	1,007,135	1,899,725	22,846,989	16,330,341	47,304,277
\$30,000 under \$40,000.....	9,319,709	55,651,097	1,096,319	1,507,636	4,521,917	55,823,133	27,903,824	80,848,555
\$40,000 under \$50,000.....	5,850,777	37,331,531	778,639	1,059,272	4,761,828	63,886,056	23,946,339	69,391,507
\$50,000 under \$75,000.....	6,325,919	42,900,502	1,098,316	1,545,255	11,233,859	170,197,769	44,502,291	128,957,625
\$75,000 under \$100,000.....	1,593,739	11,259,824	399,158	584,349	7,310,154	134,099,094	24,851,203	72,027,861
\$100,000 under \$200,000.....	753,325	5,304,768	219,068	329,714	7,715,862	196,028,224	24,293,570	70,047,908
\$200,000 under \$500,000.....	107,982	741,906	31,355	45,841	1,910,378	88,813,535	5,919,428	7,273,979
\$500,000 under \$1,000,000.....	28,894	199,676	6,474	9,371	326,597	29,744,949	1,024,866	(³)
\$1,000,000 under \$1,500,000.....	7,482	52,392	1,720	2,546	77,997	11,881,890	244,330	(³)
\$1,500,000 under \$2,000,000.....	3,029	21,147	662	925	33,462	7,006,772	104,343	(³)
\$2,000,000 under \$5,000,000.....	3,403	23,933	674	956	48,754	16,755,991	148,949	(³)
\$5,000,000 under \$10,000,000.....	594	4,106	97	139	11,673	9,196,432	34,907	(³)
\$10,000,000 or more.....	201	1,395	38	57	6,634	21,741,945	19,335	(³)
Taxable returns.....	53,996,640	299,260,117	8,423,862	11,253,567	40,746,184	809,122,443	183,252,288	516,165,926
Nontaxable returns.....	30,241,593	167,710,915	2,692,767	3,682,992	3,816,123	75,405,817	72,933,758	211,389,064

* 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 Not included in adjusted gross income.

² Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2001) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

³ No exemption allowed at these income levels.

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

Individual Income Tax Returns, 2001

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, 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		Alternative minimum tax		Income tax before credits		Tax credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
								Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns.....	130,255,237	104,174,654	4,268,506,425	1,120,047	6,756,705	104,195,834	933,567,474	49,792,710	45,631,198
No adjusted gross income.....	1,438,187	--	--	4,649	94,531	6,015	94,402	2,272	2,768
\$1 under \$5,000.....	12,592,044	1,590,187	1,277,287	73	1,848	1,587,224	160,626	79,876	1,565
\$5,000 under \$10,000.....	12,354,102	5,437,461	10,362,037	268	2,377	5,431,947	1,239,087	1,948,148	178,812
\$10,000 under \$15,000.....	11,903,188	7,598,696	34,311,970	1,027	2,248	7,599,899	4,928,757	4,449,045	988,096
\$15,000 under \$20,000.....	11,476,963	10,050,799	70,173,180	2,983	6,019	10,052,940	10,443,086	5,777,056	2,384,714
\$20,000 under \$25,000.....	9,971,372	9,489,179	102,334,332	1,206	5,476	9,489,824	15,275,215	5,187,422	3,642,924
\$25,000 under \$30,000.....	8,563,035	8,390,626	126,824,811	266	1,204	8,390,742	18,947,556	4,157,188	3,396,050
\$30,000 under \$40,000.....	13,843,640	13,662,415	288,448,815	4,596	7,002	13,662,570	43,889,864	6,049,958	5,428,869
\$40,000 under \$50,000.....	10,612,617	10,543,259	305,197,261	20,688	17,702	10,545,404	49,326,017	4,743,606	4,862,977
\$50,000 under \$75,000.....	17,559,778	17,507,027	731,935,622	93,712	131,362	17,511,896	123,487,723	8,346,499	9,437,779
\$75,000 under \$100,000.....	8,903,894	8,886,597	546,501,718	143,871	277,858	8,889,320	103,988,728	4,763,230	5,246,461
\$100,000 under \$200,000.....	8,469,199	8,457,544	843,411,444	418,268	1,169,972	8,462,978	188,346,789	3,273,413	3,095,294
\$200,000 under \$500,000.....	2,018,372	2,013,755	482,712,954	352,603	2,332,675	2,016,755	136,373,960	717,545	1,791,024
\$500,000 under \$1,000,000.....	355,617	354,612	211,318,031	50,676	892,284	355,326	69,089,414	179,201	1,308,403
\$1,000,000 under \$1,500,000.....	85,479	85,193	91,492,389	11,177	353,929	85,388	31,030,285	48,502	771,076
\$1,500,000 under \$2,000,000.....	36,491	36,326	55,760,182	4,521	220,030	36,453	18,960,373	22,115	484,037
\$2,000,000 under \$5,000,000.....	52,157	51,964	138,523,230	6,605	483,190	52,083	46,974,360	33,726	1,134,069
\$5,000,000 under \$10,000,000.....	12,266	12,205	74,551,405	1,695	266,171	12,241	24,750,469	8,600	543,455
\$10,000,000 or more.....	6,836	6,811	153,369,759	1,161	490,824	6,827	46,260,762	5,306	932,827
Taxable returns.....	94,763,530	94,732,506	4,215,619,988	1,107,833	6,750,455	94,763,350	925,583,755	40,360,225	37,647,479
Nontaxable returns.....	35,491,707	9,442,149	52,886,437	12,214	6,250	9,432,485	7,983,719	9,432,485	7,983,719

Size of adjusted gross income	Tax credits--continued							
	Child care credit		Credit for the elderly or disabled		Child tax credit		Rate reduction credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns.....	6,184,507	2,721,061	139,097	30,496	26,452,875	22,427,229	22,096,605	5,057,456
No adjusted gross income.....	*6	*2	62	41	2,029	1,048	--	--
\$1 under \$5,000.....	--	--	--	--	*996	*49	*2,034	*36
\$5,000 under \$10,000.....	*237	*341	21,738	3,843	*449	*308	1,373,906	75,681
\$10,000 under \$15,000.....	94,939	18,970	56,332	15,383	583,556	96,978	3,665,736	553,262
\$15,000 under \$20,000.....	342,407	134,195	48,252	8,381	2,069,993	740,286	4,361,595	739,850
\$20,000 under \$25,000.....	434,038	191,140	*12,714	*2,847	2,633,049	1,463,309	3,751,068	836,706
\$25,000 under \$30,000.....	477,994	212,598	--	--	2,299,688	1,628,708	2,644,098	698,601
\$30,000 under \$40,000.....	717,710	311,501	--	--	3,845,270	3,347,065	2,847,610	895,830
\$40,000 under \$50,000.....	720,568	315,043	--	--	3,436,052	3,358,653	1,330,734	454,450
\$50,000 under \$75,000.....	1,541,902	694,137	--	--	6,322,860	6,560,346	1,312,512	462,893
\$75,000 under \$100,000.....	882,978	384,038	--	--	3,474,243	3,681,801	359,963	149,426
\$100,000 under \$200,000.....	825,021	386,298	--	--	1,784,689	1,548,677	333,438	138,993
\$200,000 under \$500,000.....	126,701	61,343	--	--	--	--	86,703	38,675
\$500,000 under \$1,000,000.....	14,910	8,542	--	--	--	--	15,530	7,287
\$1,000,000 under \$1,500,000.....	2,597	1,537	--	--	--	--	4,180	2,122
\$1,500,000 under \$2,000,000.....	949	484	--	--	--	--	2,079	1,000
\$2,000,000 under \$5,000,000.....	1,242	708	--	--	--	--	3,658	1,768
\$5,000,000 under \$10,000,000.....	214	128	--	--	--	--	1,026	508
\$10,000,000 or more.....	93	57	--	--	--	--	734	367
Taxable returns.....	4,899,733	2,128,085	87,926	21,681	19,446,637	18,464,830	16,238,579	3,792,826
Nontaxable returns.....	1,284,775	592,976	51,171	8,815	7,006,238	3,962,400	5,858,026	1,264,629

Footnotes at end of table.

Individual Income Tax Returns, 2001

**Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, 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 credits--continued							
	Education credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns.....	7,212,554	5,156,254	47,737	88,781	4,412,721	1,470,200	248,255	1,438,041
No adjusted gross income.....	72	74	--	--	**	**	--	--
\$1 under \$5,000.....	--	--	--	--	--	--	*1,978	*239
\$5,000 under \$10,000.....	209,818	38,683	*1,978	*47	**665,096	**57,343	*1,010	*13
\$10,000 under \$15,000.....	496,493	263,232	--	--	348,697	34,689	*709	*18
\$15,000 under \$20,000.....	689,221	458,952	--	--	746,634	281,731	*3,334	*899
\$20,000 under \$25,000.....	574,379	411,932	--	--	1,419,507	719,808	*326	*133
\$25,000 under \$30,000.....	619,536	484,983	*2,013	*2,796	1,012,344	340,800	*2,238	*2,790
\$30,000 under \$40,000.....	1,021,832	774,128	*3,305	*3,894	220,444	35,829	5,291	2,376
\$40,000 under \$50,000.....	877,993	590,677	*3,892	*3,896	--	--	9,496	13,372
\$50,000 under \$75,000.....	1,587,740	1,439,934	15,413	26,576	--	--	22,176	18,595
\$75,000 under \$100,000.....	1,135,469	693,658	17,869	42,297	--	--	29,873	21,487
\$100,000 under \$200,000.....	--	--	*3,112	*6,602	--	--	85,069	152,042
\$200,000 under \$500,000.....	--	--	**156	**2,673	--	--	61,682	276,097
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	15,170	265,974
\$1,000,000 under \$1,500,000.....	--	--	--	--	--	--	4,102	152,915
\$1,500,000 under \$2,000,000.....	--	--	--	--	--	--	2,031	99,869
\$2,000,000 under \$5,000,000.....	--	--	--	--	--	--	2,738	229,910
\$5,000,000 under \$10,000,000.....	--	--	**	**	--	--	672	94,627
\$10,000,000 or more.....	--	--	--	--	--	--	359	106,683
Taxable returns.....	5,949,874	4,259,429	34,161	68,762	1,785,898	592,311	235,614	1,299,747
Nontaxable returns.....	13,576	20,020	13,576	20,020	2,626,823	877,890	12,640	138,293

Size of adjusted gross income	Tax credits--continued							
	Foreign tax credit		General business credit		Empowerment zone employment credit		Nonconventional source fuel credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns.....	3,942,604	6,254,559	269,648	713,974	6,745	24,274	33,075	41,811
No adjusted gross income.....	*12	*1	--	--	*146	*1,601	--	--
\$1 under \$5,000.....	74,869	1,240	--	--	--	--	--	--
\$5,000 under \$10,000.....	57,611	1,226	*2,898	*442	--	--	*961	*883
\$10,000 under \$15,000.....	87,260	3,223	*5,243	*1,728	--	--	*961	*70
\$15,000 under \$20,000.....	128,353	16,762	*428	*697	--	--	*1,856	*610
\$20,000 under \$25,000.....	102,706	11,860	6,816	2,753	--	--	*961	*13
\$25,000 under \$30,000.....	105,404	8,736	*3,976	*2,661	--	--	--	--
\$30,000 under \$40,000.....	236,566	34,113	15,082	15,420	**41	**67	*4,995	*261
\$40,000 under \$50,000.....	278,072	70,865	14,197	25,857	--	--	*5,064	*979
\$50,000 under \$75,000.....	664,591	139,919	40,119	66,521	--	--	*2,051	*563
\$75,000 under \$100,000.....	541,407	187,977	35,011	59,948	**	**	*1,774	*84
\$100,000 under \$200,000.....	929,553	698,651	79,915	130,128	*368	*55	8,200	4,505
\$200,000 under \$500,000.....	490,886	1,275,011	37,654	97,670	3,157	8,614	3,553	6,838
\$500,000 under \$1,000,000.....	143,759	923,741	14,622	81,588	1,796	4,205	1,612	3,082
\$1,000,000 under \$1,500,000.....	40,971	563,558	4,875	40,466	675	2,390	381	3,374
\$1,500,000 under \$2,000,000.....	18,935	343,736	2,685	31,719	207	943	165	2,388
\$2,000,000 under \$5,000,000.....	29,260	806,143	4,137	74,806	251	3,392	332	5,685
\$5,000,000 under \$10,000,000.....	7,601	404,292	1,150	34,421	61	2,086	113	4,196
\$10,000,000 or more.....	4,789	763,504	842	47,150	40	920	96	8,278
Taxable returns.....	3,848,865	6,090,850	256,938	696,922	6,703	24,207	31,173	40,791
Nontaxable returns.....	93,739	163,709	12,710	17,052	*41	*67	*1,902	*1,019

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, 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 credits--continued		Income tax after credits		Total income tax		All other taxes	
	Other tax credits						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns.....	45,384	124,969	94,763,163	887,936,276	94,763,530	887,973,968	19,324,008	40,785,336
No adjusted gross income.....	--	--	5,143	91,634	5,267	92,152	183,912	332,589
\$1 under \$5,000.....	--	--	1,574,822	159,061	1,574,822	159,061	978,357	416,159
\$5,000 under \$10,000.....	--	--	4,885,117	1,060,275	4,885,117	1,060,275	1,763,803	1,544,574
\$10,000 under \$15,000.....	*961	*541	6,467,466	3,940,661	6,467,466	3,940,661	1,536,155	1,737,188
\$15,000 under \$20,000.....	*931	*425	7,323,371	8,058,372	7,323,371	8,058,372	1,248,393	1,651,547
\$20,000 under \$25,000.....	*60	*26	7,005,904	11,632,291	7,005,904	11,632,291	1,233,119	1,737,223
\$25,000 under \$30,000.....	*4,917	*8,816	7,053,931	15,551,507	7,053,931	15,551,507	1,032,555	1,439,111
\$30,000 under \$40,000.....	*3,173	*3,657	12,845,487	38,460,995	12,845,487	38,460,995	1,905,588	3,080,511
\$40,000 under \$50,000.....	*2,871	*5,365	10,307,845	44,463,041	10,307,873	44,464,949	1,631,979	2,754,559
\$50,000 under \$75,000.....	6,159	9,123	17,392,097	114,049,944	17,392,169	114,051,713	3,123,939	6,079,260
\$75,000 under \$100,000.....	5,035	4,915	8,877,163	98,742,267	8,877,210	98,746,758	1,768,071	4,448,709
\$100,000 under \$200,000.....	11,902	25,219	8,460,990	185,251,496	8,461,079	185,263,807	1,985,795	7,903,193
\$200,000 under \$500,000.....	5,747	23,568	2,015,902	134,582,936	2,015,905	134,590,608	704,273	4,664,296
\$500,000 under \$1,000,000.....	1,667	13,985	355,073	67,781,012	355,075	67,781,194	141,923	1,302,268
\$1,000,000 under \$1,500,000.....	792	4,715	85,321	30,259,208	85,321	30,259,886	36,234	427,097
\$1,500,000 under \$2,000,000.....	307	3,897	36,430	18,476,336	36,430	18,477,684	16,168	231,420
\$2,000,000 under \$5,000,000.....	583	11,655	52,040	45,840,292	52,042	45,841,881	23,537	449,687
\$5,000,000 under \$10,000,000.....	160	3,193	12,235	24,207,014	12,235	24,207,787	6,224	186,501
\$10,000,000 or more.....	119	5,869	6,825	45,327,935	6,825	45,332,386	3,982	399,443
Taxable returns.....	38,374	113,015	94,763,163	887,936,276	94,763,530	887,973,968	13,910,122	34,280,711
Nontaxable returns.....	7,011	11,955	--	--	--	--	5,413,885	6,504,626

Size of adjusted gross income	All other taxes--continued							
	Penalty tax on qualified retirement plans		Self-employment tax		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
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns.....	4,571,187	3,259,975	14,575,011	36,262,878	288,274	35,879	250,622	804,086
No adjusted gross income.....	21,254	27,208	164,744	287,311	*2,214	*62	2,733	16,871
\$1 under \$5,000.....	59,135	11,704	893,655	402,986	33,728	1,182	*91	*204
\$5,000 under \$10,000.....	112,878	26,361	1,591,329	1,474,200	65,921	5,157	7,592	38,828
\$10,000 under \$15,000.....	194,511	47,647	1,265,727	1,650,302	57,906	9,927	8,018	28,783
\$15,000 under \$20,000.....	234,273	54,978	995,999	1,568,337	21,877	4,112	8,973	23,559
\$20,000 under \$25,000.....	302,120	92,958	925,744	1,628,803	25,610	5,714	2,683	2,444
\$25,000 under \$30,000.....	319,929	128,849	712,326	1,300,750	19,969	2,488	2,161	6,797
\$30,000 under \$40,000.....	580,160	239,625	1,341,848	2,830,721	16,410	2,809	627	1,313
\$40,000 under \$50,000.....	530,320	275,834	1,100,659	2,446,219	16,626	2,369	9,512	27,738
\$50,000 under \$75,000.....	1,085,761	701,434	2,052,290	5,348,203	20,097	1,266	14,381	14,347
\$75,000 under \$100,000.....	551,957	553,786	1,238,588	3,875,066	*1,335	*56	12,549	13,334
\$100,000 under \$200,000.....	498,268	886,227	1,489,401	6,849,787	*6,092	*643	67,950	162,519
\$200,000 under \$500,000.....	70,495	183,326	609,150	4,259,715	*294	*56	66,649	215,108
\$500,000 under \$1,000,000.....	7,358	21,445	122,354	1,175,097	*188	*39	24,453	88,343
\$1,000,000 under \$1,500,000.....	1,389	4,276	31,083	379,733	--	--	7,412	33,420
\$1,500,000 under \$2,000,000.....	469	1,368	13,412	196,285	*8	--	4,003	21,323
\$2,000,000 under \$5,000,000.....	644	1,983	18,983	312,543	--	--	6,780	46,806
\$5,000,000 under \$10,000,000.....	164	760	4,770	107,947	--	--	2,267	25,243
\$10,000,000 or more.....	101	205	2,950	168,872	--	--	1,787	37,106
Taxable returns.....	3,932,572	3,045,351	9,874,659	30,105,643	173,663	22,616	226,543	691,157
Nontaxable returns.....	638,615	214,624	4,700,353	6,157,235	114,611	13,264	24,078	112,929

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, 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	Earned income credit used to offset all other taxes		Total tax liability		Tax payments			
	Number of returns	Amount	Number of returns	Amount	Total		Income tax withheld	
					Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns.....	3,506,426	2,862,938	97,562,939	925,434,591	120,440,062	1,038,129,848	114,798,386	773,325,891
No adjusted gross income.....	68,029	28,516	162,129	380,003	486,150	2,794,206	343,604	1,256,349
\$1 under \$5,000.....	478,922	138,277	2,358,930	434,339	9,687,233	2,575,273	9,390,922	2,030,263
\$5,000 under \$10,000.....	1,134,621	835,376	5,535,896	1,762,576	10,095,736	6,487,771	9,708,869	5,602,619
\$10,000 under \$15,000.....	672,622	793,029	6,804,316	4,871,631	10,347,498	11,393,720	9,783,566	9,992,909
\$15,000 under \$20,000.....	471,799	575,511	7,517,870	9,083,181	10,635,535	17,611,919	10,066,023	15,748,498
\$20,000 under \$25,000.....	439,602	378,137	7,253,830	12,890,690	9,546,414	21,831,711	9,080,627	19,882,517
\$25,000 under \$30,000.....	208,257	106,794	7,205,770	16,809,287	8,363,852	25,137,867	7,996,611	23,176,322
\$30,000 under \$40,000.....	32,573	7,296	13,017,194	41,396,881	13,567,709	56,845,475	12,984,037	51,654,761
\$40,000 under \$50,000.....	--	--	10,368,636	47,191,399	10,480,384	60,771,244	10,028,954	54,928,899
\$50,000 under \$75,000.....	--	--	17,431,581	120,104,179	17,417,495	146,222,501	16,734,845	129,802,177
\$75,000 under \$100,000.....	--	--	8,879,235	103,192,286	8,854,305	115,727,014	8,503,774	101,095,353
\$100,000 under \$200,000.....	--	--	8,462,625	193,166,001	8,414,197	203,286,099	7,931,383	163,937,987
\$200,000 under \$500,000.....	--	--	2,016,696	139,254,904	1,998,876	138,152,441	1,780,843	91,543,194
\$500,000 under \$1,000,000.....	--	--	355,237	69,083,462	352,598	66,620,230	302,175	37,340,131
\$1,000,000 under \$1,500,000.....	--	--	85,369	30,686,983	84,840	29,785,538	71,518	14,324,823
\$1,500,000 under \$2,000,000.....	--	--	36,456	18,709,104	36,350	18,147,523	30,312	8,144,190
\$2,000,000 under \$5,000,000.....	--	--	52,089	46,291,568	51,859	44,811,597	43,903	19,461,113
\$5,000,000 under \$10,000,000.....	--	--	12,247	24,394,289	12,214	23,858,673	10,512	9,531,607
\$10,000,000 or more.....	--	--	6,831	45,731,829	6,819	46,069,047	5,909	13,872,180
Taxable returns.....	--	--	94,751,521	922,251,079	91,795,343	1,007,449,717	87,188,268	747,869,562
Nontaxable returns.....	3,506,426	2,862,938	2,811,418	3,183,512	28,644,718	30,680,131	27,610,117	25,456,329

Size of adjusted gross income	Tax payments--continued							
	Estimated tax payments		Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	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.....	13,167,855	220,195,712	1,448,214	42,495,018	1,436,746	1,915,349	392,751	109,229
No adjusted gross income.....	146,036	1,375,952	19,492	139,562	3,845	7,050	26,900	13,939
\$1 under \$5,000.....	306,930	517,234	52,944	22,716	*55	*26	10,649	4,732
\$5,000 under \$10,000.....	439,757	825,458	49,370	55,977	*1,988	*378	20,889	3,340
\$10,000 under \$15,000.....	700,715	1,320,688	55,464	75,723	*1,570	*828	20,094	3,571
\$15,000 under \$20,000.....	825,889	1,760,348	48,400	94,938	*954	*2,812	31,345	5,303
\$20,000 under \$25,000.....	728,231	1,849,547	55,470	95,231	*235	*106	27,424	4,311
\$25,000 under \$30,000.....	648,045	1,869,945	41,608	77,630	*177	*151	29,579	13,272
\$30,000 under \$40,000.....	1,259,760	4,876,054	86,744	260,573	274	503	44,958	7,110
\$40,000 under \$50,000.....	1,148,749	5,629,122	77,021	201,503	5,491	4,769	35,738	6,952
\$50,000 under \$75,000.....	2,328,985	15,586,498	195,082	797,654	25,733	12,023	81,483	21,529
\$75,000 under \$100,000.....	1,405,994	13,582,395	143,779	886,530	313,112	151,000	36,656	9,183
\$100,000 under \$200,000.....	2,028,768	35,598,943	308,023	2,847,655	760,763	892,597	18,151	5,066
\$200,000 under \$500,000.....	858,654	41,215,830	192,803	4,765,714	255,046	619,862	6,541	7,359
\$500,000 under \$1,000,000.....	206,749	24,932,918	62,045	4,202,885	42,468	132,967	1,245	705
\$1,000,000 under \$1,500,000.....	57,267	12,602,809	21,735	2,820,584	10,570	36,151	412	275
\$1,500,000 under \$2,000,000.....	25,411	8,021,252	10,916	1,965,842	4,561	15,974	138	228
\$2,000,000 under \$5,000,000.....	37,145	19,187,101	18,327	6,128,689	7,025	26,299	349	1,957
\$5,000,000 under \$10,000,000.....	9,259	10,230,090	5,224	4,085,567	1,794	7,004	103	178
\$10,000,000 or more.....	5,511	19,213,528	3,767	12,970,044	1,085	4,852	98	219
Taxable returns.....	11,899,114	215,329,422	1,319,932	42,185,732	1,426,294	1,902,027	286,844	76,673
Nontaxable returns.....	1,268,742	4,866,289	128,282	309,286	10,452	13,321	105,908	32,556

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, 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 payments--continued				Earned income credit, refundable portion		Overpayment	
	Credit from regulated investment companies		Additional child tax credit				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns.....	20,955	88,649	8,562,900	4,994,877	16,631,224	29,042,833	102,310,896	236,982,082
No adjusted gross income.....	931	1,354	186,537	238,510	59,512	54,617	622,049	2,849,792
\$1 under \$5,000.....	*976	*302	10,411	8,132	2,584,277	1,773,505	9,921,479	4,212,497
\$5,000 under \$10,000.....	--	--	57,823	27,073	3,921,326	6,789,386	10,434,917	12,119,607
\$10,000 under \$15,000.....	--	--	2,532,888	631,424	3,377,718	9,680,192	10,050,447	17,775,473
\$15,000 under \$20,000.....	*91	*20	2,347,492	1,307,935	3,165,422	6,789,870	9,762,769	17,811,869
\$20,000 under \$25,000.....	--	--	1,506,067	1,115,012	2,321,859	3,080,144	8,392,963	14,428,296
\$25,000 under \$30,000.....	*1,660	*547	861,276	689,176	1,047,339	843,645	7,191,995	11,216,736
\$30,000 under \$40,000.....	**2,037	**46,475	731,816	652,915	153,771	31,474	11,282,919	19,255,682
\$40,000 under \$50,000.....	**	**	208,694	195,797	--	--	8,342,526	17,184,961
\$50,000 under \$75,000.....	*7,757	*2,620	102,231	112,949	--	--	13,431,035	34,579,557
\$75,000 under \$100,000.....	*3,278	*2,553	16,301	14,548	--	--	6,134,348	20,371,408
\$100,000 under \$200,000.....	3,201	3,853	1,366	1,405	--	--	5,362,723	26,605,957
\$200,000 under \$500,000.....	390	482	--	--	--	--	1,098,968	14,519,435
\$500,000 under \$1,000,000.....	275	10,624	--	--	--	--	177,591	6,600,337
\$1,000,000 under \$1,500,000.....	101	896	--	--	--	--	44,507	3,132,728
\$1,500,000 under \$2,000,000.....	66	38	--	--	--	--	19,275	1,918,107
\$2,000,000 under \$5,000,000.....	110	6,438	--	--	--	--	28,610	4,789,922
\$5,000,000 under \$10,000,000.....	39	4,227	--	--	--	--	7,235	2,627,229
\$10,000,000 or more.....	40	8,224	--	--	--	--	4,540	4,982,489
Taxable returns.....	17,275	86,300	15,781	12,697	--	--	71,952,315	174,292,338
Nontaxable returns.....	3,679	2,350	8,547,119	4,982,180	16,631,224	29,042,833	30,358,581	62,689,744

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credit to 2002 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns.....	99,011,975	202,274,032	5,408,878	34,708,129	24,581,130	91,822,703	5,318,906	1,060,320
No adjusted gross income.....	573,778	2,474,314	64,629	375,477	100,754	161,624	20,135	2,941
\$1 under \$5,000.....	9,820,476	4,066,304	164,235	146,193	1,450,688	294,772	12,419	460
\$5,000 under \$10,000.....	10,341,653	11,943,069	185,261	176,537	1,213,845	594,492	112,987	5,263
\$10,000 under \$15,000.....	9,905,223	17,542,792	274,835	232,681	1,464,854	982,637	171,431	12,257
\$15,000 under \$20,000.....	9,576,932	17,513,766	340,432	298,103	1,589,231	1,266,833	241,100	15,619
\$20,000 under \$25,000.....	8,262,584	14,152,680	268,055	275,616	1,529,449	1,423,460	274,781	21,283
\$25,000 under \$30,000.....	7,060,795	10,918,376	226,125	298,360	1,337,525	1,455,027	268,011	23,615
\$30,000 under \$40,000.....	10,998,673	18,495,939	523,147	759,744	2,518,969	3,309,196	587,802	47,847
\$40,000 under \$50,000.....	8,079,441	16,474,364	457,997	710,597	2,240,029	3,481,560	489,859	44,044
\$50,000 under \$75,000.....	12,869,878	32,633,962	908,784	1,945,595	4,108,172	8,490,221	1,027,602	112,216
\$75,000 under \$100,000.....	5,760,850	18,615,904	565,257	1,755,517	2,761,491	7,914,505	726,617	89,192
\$100,000 under \$200,000.....	4,823,038	21,658,948	823,238	4,947,009	3,087,381	16,693,400	894,495	207,946
\$200,000 under \$500,000.....	796,979	8,380,595	425,986	6,138,839	913,733	15,833,541	364,280	211,643
\$500,000 under \$1,000,000.....	97,538	2,811,771	104,596	3,788,566	176,805	9,166,939	82,205	103,369
\$1,000,000 under \$1,500,000.....	20,316	1,037,671	31,027	2,095,057	40,650	4,075,383	21,086	41,210
\$1,500,000 under \$2,000,000.....	8,146	610,338	14,123	1,307,769	17,013	2,502,600	8,304	22,912
\$2,000,000 under \$5,000,000.....	11,488	1,339,219	21,457	3,450,769	23,300	6,319,765	12,005	49,871
\$5,000,000 under \$10,000,000.....	2,675	673,837	5,791	1,953,391	4,973	3,183,641	2,483	20,797
\$10,000,000 or more.....	1,513	930,183	3,904	4,052,306	2,268	4,673,108	1,304	27,836
Taxable returns.....	68,960,551	140,770,305	4,896,624	33,522,112	22,722,652	90,127,601	5,005,280	1,035,644
Nontaxable returns.....	30,051,425	61,503,728	512,254	1,186,017	1,858,478	1,695,101	313,626	24,676

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

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

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

Individual Income Tax Returns, 2001

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

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

Size of adjusted gross income	Number of returns	Total itemized deductions in taxable income	Itemized deductions in excess of limitation		Medical and dental expenses deduction		Medical and dental expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns.....	44,562,308	884,528,260	5,659,529	30,982,180	7,571,522	47,071,726	7,571,522	71,212,308
Under \$5,000.....	271,231	3,462,487	--	--	153,373	1,217,021	153,373	1,247,412
\$5,000 under \$10,000.....	536,933	6,965,096	--	--	320,475	2,466,757	320,475	2,652,442
\$10,000 under \$15,000.....	962,254	11,377,972	--	--	590,661	4,312,045	590,661	4,868,906
\$15,000 under \$20,000.....	1,323,606	15,892,111	--	--	708,415	4,582,751	708,415	5,514,383
\$20,000 under \$25,000.....	1,609,441	18,807,815	--	--	694,817	3,731,183	694,817	4,902,808
\$25,000 under \$30,000.....	1,899,725	22,846,989	--	--	663,246	3,481,403	663,246	4,849,144
\$30,000 under \$35,000.....	2,167,868	25,707,123	--	--	623,882	3,271,930	623,882	4,792,847
\$35,000 under \$40,000.....	2,354,049	30,116,009	--	--	587,904	3,209,048	587,904	4,857,508
\$40,000 under \$45,000.....	2,364,384	30,817,517	--	--	466,023	2,166,909	466,023	3,651,821
\$45,000 under \$50,000.....	2,397,444	33,068,539	--	--	446,594	3,050,104	446,594	4,643,668
\$50,000 under \$55,000.....	2,375,347	32,817,159	--	--	400,495	1,867,949	400,495	3,443,269
\$55,000 under \$60,000.....	2,359,555	34,501,593	--	--	315,200	1,580,198	315,200	2,936,756
\$60,000 under \$75,000.....	6,498,958	102,879,017	37,108	4,724	739,013	4,480,579	739,013	8,175,393
\$75,000 under \$100,000.....	7,310,154	134,099,094	74,249	42,821	530,826	3,151,826	530,826	6,534,433
\$100,000 under \$200,000.....	7,715,862	196,028,224	3,133,314	2,468,853	295,383	3,272,513	295,383	6,086,590
\$200,000 under \$500,000.....	1,910,378	88,813,535	1,910,067	8,821,705	32,237	990,352	32,237	1,634,287
\$500,000 under \$1,000,000.....	326,597	29,744,949	326,363	5,311,182	2,493	195,182	2,493	317,700
\$1,000,000 under \$1,500,000.....	77,997	11,881,890	77,965	2,477,053	305	25,668	305	53,706
\$1,500,000 under \$2,000,000.....	33,462	7,006,772	33,441	1,551,158	110	7,511	110	21,790
\$2,000,000 under \$5,000,000.....	48,754	16,755,991	48,726	3,922,643	63	6,916	63	20,494
\$5,000,000 under \$10,000,000.....	11,673	9,196,432	11,664	2,104,389	*7	*3,882	*7	*6,953
\$10,000,000 or more.....	6,634	21,741,945	6,633	4,277,651	--	--	--	--
Taxable returns.....	40,746,184	809,122,443	5,652,373	30,933,492	5,616,017	26,050,460	5,616,017	47,229,947
Nontaxable returns.....	3,816,123	75,405,817	7,156	48,688	1,955,505	21,021,266	1,955,505	23,982,361

Size of adjusted gross income	Medical and dental expenses limitation		Taxes paid deduction					
			Total		State and local income taxes		Real estate taxes	
	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.....	7,569,544	24,140,582	43,797,188	307,974,817	37,037,062	196,430,907	38,716,754	101,853,670
Under \$5,000.....	151,395	30,391	232,956	570,530	112,272	148,943	178,524	392,695
\$5,000 under \$10,000.....	320,475	185,685	475,854	1,157,246	267,481	330,280	379,177	785,465
\$10,000 under \$15,000.....	590,661	556,861	866,641	1,666,745	574,099	360,227	695,149	1,219,097
\$15,000 under \$20,000.....	708,415	931,632	1,237,208	2,780,063	876,073	748,907	981,751	1,858,249
\$20,000 under \$25,000.....	694,817	1,171,625	1,549,033	3,485,875	1,183,492	1,069,764	1,243,005	2,191,661
\$25,000 under \$30,000.....	663,246	1,367,741	1,825,737	4,440,874	1,471,287	1,621,151	1,491,106	2,511,663
\$30,000 under \$35,000.....	623,882	1,520,917	2,116,523	5,492,086	1,744,566	2,317,189	1,742,202	2,808,015
\$35,000 under \$40,000.....	587,904	1,648,459	2,316,113	6,760,038	1,982,466	3,173,989	1,875,168	3,200,331
\$40,000 under \$45,000.....	466,023	1,484,911	2,321,143	7,367,364	1,942,179	3,519,464	2,013,439	3,444,098
\$45,000 under \$50,000.....	446,594	1,593,564	2,372,719	8,323,805	2,032,124	4,158,233	2,069,443	3,721,564
\$50,000 under \$55,000.....	400,495	1,575,320	2,350,494	9,083,486	2,047,710	4,686,011	2,072,796	3,958,773
\$55,000 under \$60,000.....	315,200	1,356,558	2,336,898	9,688,076	2,040,954	5,145,473	2,108,390	4,098,304
\$60,000 under \$75,000.....	739,013	3,694,813	6,437,430	30,988,674	5,607,805	17,222,065	5,749,759	12,431,965
\$75,000 under \$100,000.....	530,826	3,382,607	7,270,374	44,207,473	6,341,215	25,769,568	6,704,827	16,837,706
\$100,000 under \$200,000.....	295,383	2,814,077	7,683,681	74,476,942	6,691,513	47,064,942	7,143,056	25,208,747
\$200,000 under \$500,000.....	32,237	643,935	1,901,523	42,489,039	1,667,965	30,723,464	1,789,880	11,041,837
\$500,000 under \$1,000,000.....	2,493	122,519	325,234	17,293,151	291,175	13,987,500	309,924	3,099,145
\$1,000,000 under \$1,500,000.....	305	28,037	77,625	7,254,134	70,707	6,201,622	73,543	978,326
\$1,500,000 under \$2,000,000.....	110	14,279	33,257	4,462,037	30,613	3,926,049	31,915	495,742
\$2,000,000 under \$5,000,000.....	63	13,578	48,540	10,575,529	44,613	9,579,024	46,288	916,232
\$5,000,000 under \$10,000,000.....	*7	*3,071	11,603	5,602,071	10,687	5,227,062	11,054	330,248
\$10,000,000 or more.....	--	--	6,601	9,809,579	6,065	9,449,979	6,357	323,807
Taxable returns.....	5,616,017	21,179,487	40,276,514	296,539,131	34,593,483	192,693,058	35,718,128	94,843,701
Nontaxable returns.....	1,953,527	2,961,096	3,520,674	11,435,687	2,443,580	3,737,849	2,998,625	7,009,969

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 3.--Returns with Itemized Deductions, 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	Taxes paid deduction--continued				Interest paid deduction			
	Personal property taxes		Other taxes		Total		Home mortgage interest	
	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.....	19,953,863	7,811,802	3,666,679	1,878,438	36,800,610	349,900,751	36,331,190	330,692,376
Under \$5,000.....	82,435	24,948	12,670	3,945	163,854	1,321,346	159,867	1,291,310
\$5,000 under \$10,000.....	173,885	36,957	21,423	4,543	325,962	2,570,208	320,826	2,490,082
\$10,000 under \$15,000.....	312,958	65,383	53,740	22,038	559,536	3,527,885	544,410	3,471,107
\$15,000 under \$20,000.....	461,447	150,595	76,856	22,311	828,880	5,320,920	818,701	5,248,461
\$20,000 under \$25,000.....	638,757	187,015	110,395	37,435	1,183,336	7,549,434	1,167,740	7,459,455
\$25,000 under \$30,000.....	766,771	250,404	160,323	57,655	1,413,525	9,303,024	1,400,622	9,169,083
\$30,000 under \$35,000.....	954,436	309,336	148,624	57,546	1,721,948	11,257,314	1,705,840	11,078,559
\$35,000 under \$40,000.....	1,009,436	328,535	182,362	57,183	1,856,159	12,657,883	1,845,587	12,496,594
\$40,000 under \$45,000.....	1,039,452	356,527	170,772	47,274	1,982,306	13,823,619	1,976,641	13,657,175
\$45,000 under \$50,000.....	1,072,622	362,159	226,506	81,848	2,011,889	13,875,869	2,001,270	13,659,712
\$50,000 under \$55,000.....	1,126,189	373,011	184,544	65,690	1,985,807	14,201,979	1,970,959	13,987,600
\$55,000 under \$60,000.....	1,112,094	380,135	198,954	64,164	2,061,623	15,831,233	2,049,660	15,636,125
\$60,000 under \$75,000.....	2,996,059	1,119,471	537,892	215,173	5,576,323	45,880,223	5,525,161	45,055,725
\$75,000 under \$100,000.....	3,510,642	1,357,612	592,359	242,586	6,389,614	58,399,621	6,331,711	57,410,870
\$100,000 under \$200,000.....	3,676,181	1,788,498	714,290	414,755	6,683,055	79,997,071	6,574,062	77,691,655
\$200,000 under \$500,000.....	817,152	496,908	211,991	226,831	1,637,465	32,597,849	1,570,170	29,897,490
\$500,000 under \$1,000,000.....	132,808	116,617	40,041	89,889	271,758	8,433,378	246,015	6,646,229
\$1,000,000 under \$1,500,000.....	30,442	32,786	10,201	41,401	64,142	2,884,274	55,498	1,787,320
\$1,500,000 under \$2,000,000.....	13,144	18,206	4,269	22,040	27,670	1,555,193	23,266	816,223
\$2,000,000 under \$5,000,000.....	19,429	35,946	6,033	44,328	40,330	3,320,077	32,425	1,265,539
\$5,000,000 under \$10,000,000.....	4,720	10,763	1,530	33,998	9,713	1,681,292	7,065	305,993
\$10,000,000 or more.....	2,804	9,990	904	25,804	5,715	3,911,061	3,693	170,071
Taxable returns.....	18,521,508	7,255,005	3,398,145	1,747,367	33,948,136	320,692,873	33,516,287	303,563,159
Nontaxable returns.....	1,432,355	556,797	268,534	131,071	2,852,473	29,207,878	2,814,904	27,129,217

Size of adjusted gross income	Interest paid deduction--continued							
	Home mortgage interest--continued				Deductible points		Investment interest deduction	
	Paid to financial institutions		Paid to individuals		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)	
All returns.....	35,779,145	323,438,776	1,782,605	7,253,600	2,847,970	2,195,661	1,969,503	17,012,714
Under \$5,000.....	152,968	1,202,610	10,253	88,701	3,141	1,896	12,052	28,139
\$5,000 under \$10,000.....	317,551	2,447,880	7,729	42,201	10,589	4,205	18,907	75,921
\$10,000 under \$15,000.....	536,088	3,398,991	24,264	72,115	26,426	31,887	27,694	24,891
\$15,000 under \$20,000.....	792,490	5,066,646	37,299	181,815	45,176	19,280	29,651	53,179
\$20,000 under \$25,000.....	1,149,490	7,262,519	46,697	196,936	43,181	20,802	32,313	69,178
\$25,000 under \$30,000.....	1,373,559	8,909,028	59,225	260,054	65,478	58,265	39,547	75,676
\$30,000 under \$35,000.....	1,678,506	10,858,033	57,614	220,526	99,583	82,009	33,991	96,746
\$35,000 under \$40,000.....	1,817,104	12,198,068	74,440	298,526	102,487	75,150	40,091	86,138
\$40,000 under \$45,000.....	1,941,995	13,446,444	75,959	210,731	122,313	88,368	33,546	78,076
\$45,000 under \$50,000.....	1,967,970	13,346,069	90,886	313,643	108,060	106,499	47,682	109,658
\$50,000 under \$55,000.....	1,942,709	13,704,686	99,082	282,914	139,035	119,543	55,466	94,837
\$55,000 under \$60,000.....	2,027,664	15,428,132	80,941	207,993	140,181	102,084	53,696	93,025
\$60,000 under \$75,000.....	5,442,423	43,985,255	275,490	1,070,469	386,393	238,714	196,304	585,785
\$75,000 under \$100,000.....	6,244,769	56,300,364	335,569	1,110,506	581,029	432,917	246,929	555,834
\$100,000 under \$200,000.....	6,488,016	76,021,343	383,068	1,670,311	714,080	575,050	540,063	1,730,366
\$200,000 under \$500,000.....	1,544,378	29,191,001	100,238	706,490	209,960	187,364	365,921	2,512,994
\$500,000 under \$1,000,000.....	242,060	6,472,399	16,641	173,831	36,141	31,517	107,903	1,755,632
\$1,000,000 under \$1,500,000.....	54,376	1,727,956	3,221	59,364	6,710	8,847	33,653	1,088,107
\$1,500,000 under \$2,000,000.....	22,817	790,141	1,385	26,082	3,004	3,799	16,003	735,171
\$2,000,000 under \$5,000,000.....	31,747	1,222,937	1,960	42,602	3,867	5,610	26,111	2,048,928
\$5,000,000 under \$10,000,000.....	6,880	294,715	433	11,277	778	1,344	7,220	1,373,956
\$10,000,000 or more.....	3,585	163,557	209	6,513	358	512	4,757	3,740,479
Taxable returns.....	33,006,362	296,988,657	1,664,229	6,574,502	2,678,237	2,027,357	1,825,216	15,102,357
Nontaxable returns.....	2,772,782	26,450,118	118,376	679,098	169,733	168,304	144,286	1,910,357

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 3.--Returns with Itemized Deductions, 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	Charitable contributions deduction							
	Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	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.....	39,386,782	139,241,476	37,855,184	104,747,173	22,585,276	37,997,546	381,570	27,252,373
Under \$5,000.....	149,376	114,586	144,044	208,050	47,936	23,456	13,538	38,266
\$5,000 under \$10,000.....	355,350	424,736	338,526	455,244	115,332	61,441	15,979	86,579
\$10,000 under \$15,000.....	698,851	1,077,485	655,274	995,975	284,123	161,177	27,783	688,469
\$15,000 under \$20,000.....	1,015,231	1,797,908	968,705	1,574,629	434,664	237,778	21,371	172,651
\$20,000 under \$25,000.....	1,274,710	2,324,810	1,201,474	2,414,262	589,848	367,560	19,205	62,843
\$25,000 under \$30,000.....	1,528,589	3,004,552	1,446,827	2,464,225	803,890	527,641	15,911	111,141
\$30,000 under \$35,000.....	1,768,970	3,026,647	1,656,345	2,502,610	929,629	516,782	15,686	152,921
\$35,000 under \$40,000.....	1,971,215	3,804,234	1,885,701	3,108,944	1,036,781	602,131	35,837	410,187
\$40,000 under \$45,000.....	1,993,795	3,929,039	1,900,652	3,267,374	1,092,107	630,267	24,407	50,769
\$45,000 under \$50,000.....	2,088,849	4,181,407	1,980,301	3,483,272	1,183,329	735,018	13,062	172,012
\$50,000 under \$55,000.....	2,105,402	4,481,451	2,028,120	3,726,741	1,138,148	1,067,186	14,965	100,066
\$55,000 under \$60,000.....	2,110,362	4,494,278	2,017,114	3,677,077	1,201,650	775,401	17,274	136,283
\$60,000 under \$75,000.....	5,850,702	13,380,949	5,614,837	11,013,714	3,397,577	2,289,351	25,040	274,880
\$75,000 under \$100,000.....	6,820,048	18,708,874	6,567,677	15,397,442	4,222,074	3,175,214	52,496	539,900
\$100,000 under \$200,000.....	7,325,590	27,594,456	7,148,719	22,235,478	4,740,701	5,265,579	37,514	2,491,046
\$200,000 under \$500,000.....	1,838,628	15,174,737	1,813,607	11,844,747	1,109,409	3,881,439	20,823	3,858,573
\$500,000 under \$1,000,000.....	317,157	6,788,755	314,504	4,605,067	169,992	2,113,612	5,344	2,185,966
\$1,000,000 under \$1,500,000.....	75,849	3,181,052	75,297	2,130,444	39,375	1,856,290	1,813	1,039,291
\$1,500,000 under \$2,000,000.....	32,569	1,991,995	32,353	1,181,643	16,322	911,149	930	1,569,730
\$2,000,000 under \$5,000,000.....	47,595	5,276,419	47,296	3,020,816	23,325	2,423,038	1,620	3,516,495
\$5,000,000 under \$10,000,000.....	11,419	3,326,671	11,342	1,691,159	5,629	1,654,692	533	880,385
\$10,000,000 or more.....	6,525	11,156,433	6,467	3,748,261	3,437	8,731,344	440	8,713,920
Taxable returns.....	36,519,917	132,734,785	35,141,030	98,435,933	21,287,144	36,947,034	293,766	24,750,624
Nontaxable returns.....	2,866,865	6,506,691	2,714,154	6,311,241	1,298,132	1,050,511	87,804	2,501,749

Size of adjusted gross income	Miscellaneous deductions subject to 2 percent AGI limitation							
	Casualty or theft loss deduction		Total after AGI limitation		Unreimbursed employee business expense		Tax preparation fees	
	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.....	97,424	1,746,732	10,968,992	57,909,182	14,226,980	57,367,068	19,656,761	4,630,862
Under \$5,000.....	*1,951	*17,531	93,704	142,566	15,233	86,373	75,904	19,502
\$5,000 under \$10,000.....	*975	*1,520	136,579	310,141	50,541	196,346	171,209	42,893
\$10,000 under \$15,000.....	*3,669	*9,072	221,083	632,704	136,952	501,592	361,408	64,934
\$15,000 under \$20,000.....	*5,388	*36,628	344,977	1,262,481	286,420	1,035,567	503,062	104,356
\$20,000 under \$25,000.....	13,065	107,777	413,901	1,454,259	376,222	1,305,015	641,170	102,415
\$25,000 under \$30,000.....	*3,915	*11,076	537,828	2,403,756	530,618	2,075,741	745,972	135,078
\$30,000 under \$35,000.....	*6,867	*26,864	594,269	2,446,129	679,301	2,339,236	868,275	162,327
\$35,000 under \$40,000.....	*8,080	*52,860	710,993	3,270,391	827,121	3,121,165	1,046,717	162,608
\$40,000 under \$45,000.....	*10,042	*120,651	676,068	3,213,431	902,817	3,422,913	1,064,255	168,563
\$45,000 under \$50,000.....	*12,163	*483,030	619,011	2,878,451	844,441	2,948,734	1,063,424	172,700
\$50,000 under \$55,000.....	*6,085	*2,541	658,986	2,898,616	856,983	3,135,648	1,060,007	181,443
\$55,000 under \$60,000.....	*2,221	*28,395	621,189	2,672,256	855,509	2,905,122	1,039,978	170,201
\$60,000 under \$75,000.....	*5,915	*145,309	1,605,279	7,102,565	2,353,975	8,170,613	3,041,797	531,368
\$75,000 under \$100,000.....	7,605	280,598	1,713,310	8,067,263	2,624,863	9,503,848	3,436,713	656,775
\$100,000 under \$200,000.....	7,430	92,410	1,621,102	10,828,119	2,407,775	12,061,127	3,558,260	981,821
\$200,000 under \$500,000.....	1,572	163,409	328,585	4,016,746	415,197	3,397,019	787,545	541,598
\$500,000 under \$1,000,000.....	396	54,999	48,827	1,446,905	46,449	677,811	125,186	194,059
\$1,000,000 under \$1,500,000.....	*29	*21,734	10,232	570,577	8,291	131,526	29,501	67,687
\$1,500,000 under \$2,000,000.....	*27	*6,601	4,558	344,803	3,102	78,944	12,497	39,992
\$2,000,000 under \$5,000,000.....	26	29,916	6,262	804,967	3,971	146,818	17,496	72,864
\$5,000,000 under \$10,000,000.....	*3	*2,787	1,502	447,795	873	84,457	4,095	29,866
\$10,000,000 or more.....	*3	*51,025	746	694,262	326	41,451	2,288	27,812
Taxable returns.....	73,990	836,458	9,902,825	52,849,015	13,403,271	53,417,660	18,201,594	4,268,209
Nontaxable returns.....	23,434	910,273	1,066,167	5,060,167	823,709	3,949,408	1,455,166	362,653

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 3.--Returns with Itemized Deductions, 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	Unlimited miscellaneous deductions					
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
All returns.....	1,144,064	11,665,756	860,214	10,037,781	293,674	1,517,922
Under \$5,000.....	5,380	78,908	*2,003	*6,576	*3,377	*72,331
\$5,000 under \$10,000.....	10,684	34,489	5,779	22,014	*4,902	*10,996
\$10,000 under \$15,000.....	21,836	152,037	15,696	82,381	*7,101	*69,656
\$15,000 under \$20,000.....	29,040	111,360	23,857	103,246	*5,183	*8,114
\$20,000 under \$25,000.....	48,978	154,477	37,146	146,565	*11,831	*7,912
\$25,000 under \$30,000.....	51,877	202,304	35,120	155,953	16,758	46,351
\$30,000 under \$35,000.....	45,271	186,154	36,333	150,818	8,938	35,337
\$35,000 under \$40,000.....	60,700	361,556	37,284	276,485	23,416	85,071
\$40,000 under \$45,000.....	52,745	196,505	46,887	191,742	*6,820	*4,763
\$45,000 under \$50,000.....	64,557	275,873	53,727	263,174	13,788	12,699
\$50,000 under \$55,000.....	68,469	281,137	44,381	197,752	26,185	83,386
\$55,000 under \$60,000.....	55,699	207,156	38,996	163,145	18,770	44,010
\$60,000 under \$75,000.....	164,580	905,442	122,777	803,677	41,803	101,765
\$75,000 under \$100,000.....	188,283	1,326,260	156,463	1,223,794	32,141	102,431
\$100,000 under \$200,000.....	196,537	2,235,567	147,947	1,982,264	49,058	247,759
\$200,000 under \$500,000.....	62,048	2,203,109	44,009	1,884,441	17,810	281,105
\$500,000 under \$1,000,000.....	10,217	843,762	7,129	738,956	3,327	87,324
\$1,000,000 under \$1,500,000.....	3,148	421,504	2,256	379,983	888	39,834
\$1,500,000 under \$2,000,000.....	1,367	189,789	870	160,913	515	26,192
\$2,000,000 under \$5,000,000.....	1,921	664,810	1,169	505,435	717	116,982
\$5,000,000 under \$10,000,000.....	460	236,323	260	226,236	202	8,937
\$10,000,000 or more.....	266	397,235	126	372,232	145	24,966
Taxable returns.....	1,064,308	10,353,213	809,880	9,221,729	261,268	1,096,777
Nontaxable returns.....	79,757	1,312,544	50,334	816,052	32,407	421,145

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

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

Individual Income Tax Returns, 2001

Table 4.--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 (EIC)									
	Number of returns	Adjusted gross income (less deficit)	EIC salaries and wages		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	19,593,122	268,238,347	17,793,074	239,093,412	2,312,498	2,630,581	3,618,751	24,297,261	19,593,122	266,021,253
No adjusted gross income.....	106,844	-2,805,799	50,467	434,443	2,265	3,143	83,291	224,170	106,844	661,757
\$1 under \$1,000.....	274,185	161,427	221,290	187,751	*6,004	*3,017	69,043	53,014	274,185	243,782
\$1,000 under \$2,000.....	485,782	737,719	420,798	632,423	*2,013	*111	86,393	141,206	485,782	773,740
\$2,000 under \$3,000.....	599,768	1,500,287	536,713	1,306,286	*18,690	*7,142	91,531	192,510	599,768	1,505,938
\$3,000 under \$4,000.....	750,011	2,628,889	653,527	2,222,324	*20,765	*15,391	132,826	364,042	750,011	2,601,757
\$4,000 under \$5,000.....	790,017	3,561,804	672,786	2,905,096	14,767	16,382	165,706	577,085	790,017	3,498,564
\$5,000 under \$6,000.....	773,385	4,265,996	667,296	3,384,375	30,792	57,333	175,502	774,405	773,385	4,216,113
\$6,000 under \$7,000.....	892,947	5,834,836	754,082	4,409,283	25,691	45,531	229,386	1,242,691	892,947	5,697,504
\$7,000 under \$8,000.....	998,094	7,467,666	820,608	5,554,386	31,905	78,620	301,975	1,639,139	998,094	7,272,144
\$8,000 under \$9,000.....	948,252	8,062,364	812,691	6,201,682	41,614	30,737	236,877	1,522,255	948,252	7,754,674
\$9,000 under \$10,000.....	957,663	9,110,827	819,554	7,050,075	43,960	19,310	241,967	1,697,706	957,663	8,767,091
\$10,000 under \$11,000.....	969,685	10,130,319	830,097	7,871,368	34,378	72,631	254,495	1,968,780	969,685	9,912,779
\$11,000 under \$12,000.....	649,484	7,464,332	594,337	6,122,220	61,691	31,975	130,559	999,160	649,484	7,153,355
\$12,000 under \$13,000.....	673,159	8,417,641	623,579	7,337,369	58,549	40,015	106,376	776,134	673,159	8,153,518
\$13,000 under \$14,000.....	635,324	8,580,923	602,301	7,654,552	85,089	58,976	83,915	671,172	635,324	8,384,700
\$14,000 under \$15,000.....	679,715	9,831,841	642,188	8,879,500	65,539	73,789	91,296	673,346	679,715	9,626,635
\$15,000 under \$16,000.....	666,964	10,341,078	616,062	8,992,272	124,672	162,170	93,830	961,628	666,964	10,116,069
\$16,000 under \$17,000.....	652,915	10,780,472	630,395	9,956,903	114,133	129,551	77,642	575,164	652,915	10,661,617
\$17,000 under \$18,000.....	735,205	12,856,295	701,290	11,626,866	136,854	178,947	88,500	825,309	735,205	12,631,122
\$18,000 under \$19,000.....	663,452	12,280,915	628,080	11,054,781	96,421	120,600	100,788	886,875	663,452	12,062,256
\$19,000 under \$20,000.....	578,853	11,295,301	552,734	10,224,403	125,341	127,663	75,937	768,195	578,853	11,120,262
\$20,000 under \$25,000.....	2,976,344	66,641,388	2,861,012	60,530,955	684,082	879,500	439,404	4,161,745	2,976,344	65,572,200
\$25,000 and over.....	2,135,074	59,091,826	2,081,187	54,554,099	487,285	478,047	261,513	2,601,530	2,135,074	57,633,675

Size of adjusted gross income	All returns with earned income credit (EIC)--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns.....	19,593,122	33,375,971	4,412,721	1,470,200	1,785,898	962,994	3,506,426	2,862,938	16,631,224	29,042,833
No adjusted gross income.....	106,844	83,133	**	**	--	--	68,029	28,516	59,512	54,617
\$1 under \$1,000.....	274,185	41,286	--	--	--	--	37,945	5,770	246,149	35,516
\$1,000 under \$2,000.....	485,782	156,914	--	--	--	--	76,866	11,536	422,666	145,378
\$2,000 under \$3,000.....	599,768	321,481	--	--	--	--	85,693	20,783	548,744	300,698
\$3,000 under \$4,000.....	750,011	591,499	--	--	--	--	121,142	35,776	666,302	555,722
\$4,000 under \$5,000.....	790,017	800,603	--	--	--	--	157,276	64,412	700,416	736,191
\$5,000 under \$6,000.....	773,385	912,076	--	--	--	--	176,271	78,068	686,867	834,008
\$6,000 under \$7,000.....	892,947	1,293,502	--	--	--	--	224,021	140,945	815,727	1,152,557
\$7,000 under \$8,000.....	998,094	1,769,867	**139,648	**4,740	*975	*43	293,251	202,125	922,697	1,563,003
\$8,000 under \$9,000.....	948,252	1,745,157	264,091	29,602	83,478	4,725	224,204	176,875	809,491	1,538,680
\$9,000 under \$10,000.....	957,663	1,961,503	261,357	23,001	254,448	43,507	216,874	237,364	686,545	1,701,139
\$10,000 under \$11,000.....	969,685	2,408,970	194,833	6,815	*182,985	*60,601	234,298	273,185	771,383	2,128,970
\$11,000 under \$12,000.....	649,484	2,045,868	*11,945	*2,371	--	--	138,302	161,820	645,629	1,881,677
\$12,000 under \$13,000.....	673,159	2,115,560	33,515	2,500	--	--	112,401	126,979	669,433	1,986,082
\$13,000 under \$14,000.....	635,324	1,949,779	47,110	7,619	--	--	96,475	112,468	629,941	1,829,692
\$14,000 under \$15,000.....	679,715	1,987,734	61,293	15,385	--	--	91,145	118,577	661,332	1,853,771
\$15,000 under \$16,000.....	666,964	1,767,782	79,113	30,160	*961	*134	107,584	143,626	640,994	1,593,996
\$16,000 under \$17,000.....	652,915	1,621,395	115,586	32,804	--	--	81,592	83,670	638,699	1,504,920
\$17,000 under \$18,000.....	735,205	1,673,318	161,121	57,801	--	--	102,336	125,640	715,678	1,489,876
\$18,000 under \$19,000.....	663,452	1,445,908	176,661	75,456	*5,916	*326	102,423	130,507	630,360	1,239,945
\$19,000 under \$20,000.....	578,853	1,138,710	214,152	85,510	*7,870	*911	77,864	92,068	539,691	961,133
\$20,000 under \$25,000.....	2,976,344	4,178,090	1,419,507	719,808	447,657	202,831	439,602	378,137	2,321,859	3,080,144
\$25,000 and over.....	2,135,074	1,365,838	1,232,788	376,629	801,606	649,916	240,831	114,091	1,201,110	875,119

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 4.--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		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns.....	3,523,253	18,457,740	2,910,237	15,629,969	106,466	54,112	886,057	3,350,222	3,523,253	19,034,303
No adjusted gross income.....	65,233	-1,184,345	25,567	107,082	*423	*181	52,644	121,213	65,233	228,477
\$1 under \$1,000.....	181,896	102,663	135,789	103,669	*4,026	*3,007	58,985	33,822	181,896	140,499
\$1,000 under \$2,000.....	259,978	391,012	202,942	299,664	--	--	74,579	124,534	259,978	424,198
\$2,000 under \$3,000.....	309,886	771,023	262,749	634,118	*14,734	*6,954	61,753	136,421	309,886	777,494
\$3,000 under \$4,000.....	343,212	1,194,318	267,436	899,327	*10,065	*6,496	94,293	288,629	343,212	1,194,451
\$4,000 under \$5,000.....	366,999	1,650,928	287,976	1,198,633	*5,928	*2,631	111,534	392,953	366,999	1,594,217
\$5,000 under \$6,000.....	368,490	2,034,550	295,585	1,509,331	*15,978	*15,792	100,927	464,968	368,490	1,990,090
\$6,000 under \$7,000.....	378,740	2,468,601	323,026	1,883,878	*8,861	*4,757	88,853	462,513	378,740	2,351,147
\$7,000 under \$8,000.....	337,824	2,530,529	279,660	1,950,708	*11,792	*3,557	97,776	459,058	337,824	2,413,323
\$8,000 under \$9,000.....	351,743	2,984,072	304,848	2,287,810	*11,953	*3,528	73,018	450,900	351,743	2,742,238
\$9,000 under \$10,000.....	321,613	3,052,270	305,162	2,660,942	*13,875	*5,691	39,908	189,201	321,613	2,855,834
\$10,000 under \$11,000.....	237,639	2,462,118	219,497	2,094,808	*8,832	*1,519	31,787	226,008	237,639	2,322,335
\$11,000 under \$12,000.....	--	--	--	--	--	--	--	--	--	--
\$12,000 under \$13,000.....	--	--	--	--	--	--	--	--	--	--
\$13,000 under \$14,000.....	--	--	--	--	--	--	--	--	--	--
\$14,000 under \$15,000.....	--	--	--	--	--	--	--	--	--	--
\$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 and over.....	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns.....	3,523,253	724,446	843,127	61,945	521,886	108,876	738,608	162,402	2,334,391	500,100
No adjusted gross income.....	65,233	11,145	--	--	--	--	42,150	8,302	23,828	2,843
\$1 under \$1,000.....	181,896	10,237	--	--	--	--	28,862	2,762	154,010	7,475
\$1,000 under \$2,000.....	259,978	30,946	--	--	--	--	66,042	8,871	196,862	22,075
\$2,000 under \$3,000.....	309,886	58,973	--	--	--	--	59,816	11,059	258,861	47,914
\$3,000 under \$4,000.....	343,212	88,313	--	--	--	--	86,462	21,931	261,613	66,382
\$4,000 under \$5,000.....	366,999	117,444	--	--	--	--	102,157	31,442	278,338	86,002
\$5,000 under \$6,000.....	368,490	125,792	--	--	--	--	101,090	30,605	282,933	95,187
\$6,000 under \$7,000.....	378,740	112,581	--	--	--	--	86,843	23,050	303,663	89,531
\$7,000 under \$8,000.....	337,824	78,303	136,673	4,577	*975	*43	85,068	17,051	263,406	56,675
\$8,000 under \$9,000.....	351,743	56,496	264,091	29,602	83,478	4,725	51,488	5,965	217,690	20,929
\$9,000 under \$10,000.....	321,613	28,121	259,379	22,878	254,448	43,507	14,701	1,035	52,464	4,208
\$10,000 under \$11,000.....	237,639	6,094	182,985	4,887	*182,985	*60,601	13,930	329	40,724	878
\$11,000 under \$12,000.....	--	--	--	--	--	--	--	--	--	--
\$12,000 under \$13,000.....	--	--	--	--	--	--	--	--	--	--
\$13,000 under \$14,000.....	--	--	--	--	--	--	--	--	--	--
\$14,000 under \$15,000.....	--	--	--	--	--	--	--	--	--	--
\$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 and over.....	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 4.--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		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			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.....	7,835,327	111,707,824	7,289,144	101,468,423	1,016,449	1,067,467	1,162,235	7,742,717	7,835,327	110,278,607
No adjusted gross income.....	23,803	-680,074	15,000	192,098	*312	*321	16,351	38,527	23,803	230,946
\$1 under \$1,000.....	62,413	39,276	58,644	38,012	*1,978	*10	*5,719	*11,716	62,413	49,738
\$1,000 under \$2,000.....	151,794	228,478	147,767	222,876	--	--	*5,003	*8,680	151,794	231,555
\$2,000 under \$3,000.....	182,060	454,914	172,952	417,966	*1,978	*184	12,033	35,365	182,060	453,515
\$3,000 under \$4,000.....	260,901	924,182	243,572	845,391	*7,947	*479	28,983	59,693	260,901	905,563
\$4,000 under \$5,000.....	245,249	1,102,297	222,053	961,737	*3,873	*4,258	31,974	125,640	245,249	1,091,634
\$5,000 under \$6,000.....	231,603	1,275,264	209,539	1,052,743	*3,962	*1,008	43,484	176,103	231,603	1,229,853
\$6,000 under \$7,000.....	334,208	2,182,576	272,301	1,599,748	*5,928	*5,591	96,838	549,702	334,208	2,155,041
\$7,000 under \$8,000.....	397,146	2,948,981	289,065	1,873,582	*12,878	*5,531	167,219	993,808	397,146	2,872,921
\$8,000 under \$9,000.....	306,576	2,605,579	258,360	1,992,558	*15,781	*16,951	82,660	554,174	306,576	2,563,683
\$9,000 under \$10,000.....	307,102	2,921,617	273,029	2,403,596	*17,912	*8,588	61,445	384,527	307,102	2,796,711
\$10,000 under \$11,000.....	296,953	3,112,652	276,212	2,690,162	*10,690	*31,594	49,407	346,855	296,953	3,068,610
\$11,000 under \$12,000.....	308,727	3,556,293	296,365	3,068,997	24,393	13,631	40,720	269,857	308,727	3,352,485
\$12,000 under \$13,000.....	336,882	4,212,237	316,995	3,717,292	30,893	27,211	42,707	316,883	336,882	4,061,385
\$13,000 under \$14,000.....	320,546	4,321,347	302,430	3,879,024	35,639	16,705	37,583	317,419	320,546	4,213,148
\$14,000 under \$15,000.....	323,205	4,675,730	301,744	4,191,741	36,641	39,113	41,116	350,048	323,205	4,580,902
\$15,000 under \$16,000.....	344,372	5,335,556	323,463	4,784,338	70,304	100,765	32,569	334,889	344,372	5,219,993
\$16,000 under \$17,000.....	338,666	5,591,950	330,240	5,220,067	71,591	98,940	35,966	241,892	338,666	5,560,899
\$17,000 under \$18,000.....	405,010	7,082,656	393,551	6,583,030	88,591	122,580	37,477	287,846	405,010	6,993,456
\$18,000 under \$19,000.....	314,442	5,813,380	304,446	5,422,969	52,909	56,179	37,359	218,575	314,442	5,697,723
\$19,000 under \$20,000.....	278,389	5,430,230	271,467	5,053,502	59,039	68,637	28,076	253,348	278,389	5,375,487
\$20,000 under \$25,000.....	1,486,434	33,253,769	1,440,163	30,914,559	328,280	332,801	173,216	1,441,046	1,486,434	32,688,407
\$25,000 and over.....	578,846	15,318,933	569,785	14,342,437	134,929	116,391	54,329	426,124	578,846	14,884,951

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	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)
All returns.....	7,835,327	12,409,452	2,581,587	1,059,133	950,698	653,668	1,134,115	960,937	6,667,727	10,389,381
No adjusted gross income.....	23,803	34,940	--	--	--	--	13,160	9,096	20,901	25,843
\$1 under \$1,000.....	62,413	16,792	--	--	--	--	*4,744	*1,875	62,264	14,917
\$1,000 under \$2,000.....	151,794	78,785	--	--	--	--	*5,964	*1,369	151,794	77,416
\$2,000 under \$3,000.....	182,060	152,621	--	--	--	--	10,083	5,624	182,060	146,996
\$3,000 under \$4,000.....	260,901	305,155	--	--	--	--	29,005	11,310	258,791	293,845
\$4,000 under \$5,000.....	245,249	368,701	--	--	--	--	30,999	20,978	244,310	347,723
\$5,000 under \$6,000.....	231,603	415,323	--	--	--	--	42,526	27,931	231,603	387,392
\$6,000 under \$7,000.....	334,208	723,847	--	--	--	--	96,496	84,297	333,040	639,550
\$7,000 under \$8,000.....	397,146	931,761	*961	*24	--	--	168,180	156,135	396,206	775,602
\$8,000 under \$9,000.....	306,576	726,961	--	--	--	--	83,768	90,052	303,782	636,909
\$9,000 under \$10,000.....	307,102	719,596	*1,978	*123	--	--	57,560	62,456	307,094	657,017
\$10,000 under \$11,000.....	296,953	708,353	*7,857	*1,253	--	--	46,372	55,196	296,953	651,905
\$11,000 under \$12,000.....	308,727	729,523	*10,970	*2,124	--	--	45,701	42,096	306,773	685,302
\$12,000 under \$13,000.....	336,882	796,566	32,540	2,252	--	--	47,646	50,905	333,502	743,409
\$13,000 under \$14,000.....	320,546	744,572	47,110	7,619	--	--	41,615	50,963	316,138	685,990
\$14,000 under \$15,000.....	323,205	690,282	58,340	14,315	--	--	45,646	56,049	306,933	619,918
\$15,000 under \$16,000.....	344,372	673,394	62,329	24,847	*961	*134	38,454	42,733	322,667	605,814
\$16,000 under \$17,000.....	338,666	612,899	107,702	31,219	--	--	37,021	33,832	326,329	547,848
\$17,000 under \$18,000.....	405,010	672,186	152,248	52,125	--	--	45,381	37,225	388,292	582,837
\$18,000 under \$19,000.....	314,442	474,107	160,937	66,059	*5,916	*326	38,309	27,402	296,767	380,647
\$19,000 under \$20,000.....	278,389	371,639	194,397	79,853	*7,870	*911	31,040	23,407	257,135	268,379
\$20,000 under \$25,000.....	1,486,434	1,310,834	1,221,676	647,487	442,352	199,774	160,093	66,627	953,498	596,720
\$25,000 and over.....	578,846	150,616	522,541	129,834	493,598	452,523	14,354	3,379	70,895	17,403

Footnotes at end of table.

Individual Income Tax Returns, 2001

Table 4.--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		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			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)
All returns.....	8,234,541	138,072,784	7,593,694	121,995,019	1,189,584	1,509,002	1,570,459	13,204,322	8,234,541	136,708,343
No adjusted gross income.....	17,808	-941,379	9,899	135,262	*1,530	*2,641	14,296	64,430	17,808	202,334
\$1 under \$1,000.....	29,876	19,487	26,857	46,070	--	--	*4,338	*7,476	29,876	53,546
\$1,000 under \$2,000.....	74,010	118,229	70,089	109,883	*2,013	*111	*6,811	*7,992	74,010	117,986
\$2,000 under \$3,000.....	107,823	274,349	101,012	254,201	*1,978	*4	17,745	20,723	107,823	274,929
\$3,000 under \$4,000.....	145,899	510,389	142,519	477,606	*2,754	*8,416	9,551	15,721	145,899	501,743
\$4,000 under \$5,000.....	177,768	808,578	162,757	744,727	*4,966	*9,494	22,199	58,492	177,768	812,713
\$5,000 under \$6,000.....	173,292	956,182	162,171	822,302	*10,851	*40,533	31,091	133,335	173,292	996,170
\$6,000 under \$7,000.....	179,999	1,183,659	158,755	925,657	*10,903	*35,183	43,695	230,475	179,999	1,191,316
\$7,000 under \$8,000.....	263,125	1,988,157	251,883	1,730,096	*7,235	*69,532	36,979	186,272	263,125	1,985,900
\$8,000 under \$9,000.....	289,934	2,472,712	249,484	1,921,314	*13,881	*10,259	81,199	517,181	289,934	2,448,754
\$9,000 under \$10,000.....	328,947	3,136,941	241,362	1,985,538	*12,172	*5,030	140,614	1,123,978	328,947	3,114,546
\$10,000 under \$11,000.....	435,093	4,555,549	334,388	3,086,398	*14,856	*39,519	173,301	1,395,917	435,093	4,521,834
\$11,000 under \$12,000.....	340,758	3,908,039	297,973	3,053,223	37,298	18,343	89,838	729,303	340,758	3,800,870
\$12,000 under \$13,000.....	336,277	4,205,404	306,584	3,620,077	27,657	12,805	63,669	459,251	336,277	4,092,133
\$13,000 under \$14,000.....	314,778	4,259,576	299,871	3,775,528	49,450	42,272	46,331	353,753	314,778	4,171,552
\$14,000 under \$15,000.....	356,510	5,156,111	340,444	4,687,760	28,898	34,676	50,181	323,298	356,510	5,045,734
\$15,000 under \$16,000.....	322,592	5,005,521	292,599	4,207,934	54,368	61,404	61,261	626,739	322,592	4,896,077
\$16,000 under \$17,000.....	314,249	5,188,522	300,155	4,736,836	42,542	30,610	41,676	333,272	314,249	5,100,718
\$17,000 under \$18,000.....	330,196	5,773,639	307,738	5,043,837	48,262	56,367	51,024	537,463	330,196	5,637,667
\$18,000 under \$19,000.....	349,010	6,467,535	323,635	5,631,812	43,512	64,421	63,429	668,300	349,010	6,364,533
\$19,000 under \$20,000.....	300,464	5,865,071	281,266	5,170,901	66,302	59,027	47,861	514,847	300,464	5,744,775
\$20,000 under \$25,000.....	1,489,909	33,387,619	1,420,849	29,616,395	355,802	546,699	266,187	2,720,699	1,489,909	32,883,793
\$25,000 and over.....	1,556,228	43,772,892	1,511,402	40,211,662	352,355	361,656	207,184	2,175,405	1,556,228	42,748,724

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	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)
All returns.....	8,234,541	20,242,073	988,007	349,122	313,314	200,450	1,633,703	1,739,599	7,629,106	18,153,351
No adjusted gross income.....	17,808	37,048	--	--	--	--	12,719	11,118	14,783	25,930
\$1 under \$1,000.....	29,876	14,257	--	--	--	--	*4,338	*1,133	29,876	13,124
\$1,000 under \$2,000.....	74,010	47,183	--	--	--	--	*4,860	*1,296	74,010	45,887
\$2,000 under \$3,000.....	107,823	109,887	--	--	--	--	15,794	4,100	107,823	105,787
\$3,000 under \$4,000.....	145,899	198,031	--	--	--	--	*5,676	*2,536	145,899	195,495
\$4,000 under \$5,000.....	177,768	314,457	--	--	--	--	24,120	11,991	177,768	302,466
\$5,000 under \$6,000.....	173,292	370,961	--	--	--	--	32,655	19,532	173,300	351,429
\$6,000 under \$7,000.....	179,999	457,075	--	--	--	--	40,683	33,597	179,023	423,477
\$7,000 under \$8,000.....	263,125	759,803	**2,014	**139	--	--	40,004	28,939	263,085	730,725
\$8,000 under \$9,000.....	289,934	961,699	--	--	--	--	88,948	80,858	288,019	880,841
\$9,000 under \$10,000.....	328,947	1,213,786	--	--	--	--	144,613	173,872	326,987	1,039,914
\$10,000 under \$11,000.....	435,093	1,694,523	*3,991	*674	--	--	173,997	217,661	433,706	1,476,187
\$11,000 under \$12,000.....	340,758	1,316,345	*975	*247	--	--	92,601	119,724	338,856	1,196,374
\$12,000 under \$13,000.....	336,277	1,318,995	*975	*248	--	--	64,755	76,073	335,931	1,242,674
\$13,000 under \$14,000.....	314,778	1,205,206	--	--	--	--	54,859	61,505	313,803	1,143,702
\$14,000 under \$15,000.....	356,510	1,297,451	*2,953	*1,070	--	--	45,500	62,528	354,400	1,233,854
\$15,000 under \$16,000.....	322,592	1,094,389	*16,785	*5,313	--	--	69,129	100,893	318,327	988,182
\$16,000 under \$17,000.....	314,249	1,008,496	*7,884	*1,585	--	--	44,571	49,838	312,370	957,073
\$17,000 under \$18,000.....	330,196	1,001,132	*8,873	*5,676	--	--	56,955	88,416	327,386	907,040
\$18,000 under \$19,000.....	349,010	971,801	15,723	9,398	--	--	64,114	103,105	333,593	859,298
\$19,000 under \$20,000.....	300,464	767,071	19,755	5,656	--	--	46,824	68,661	282,556	692,753
\$20,000 under \$25,000.....	1,489,909	2,867,256	197,831	72,321	*5,305	*3,057	279,510	311,510	1,368,361	2,483,424
\$25,000 and over.....	1,556,228	1,215,222	710,247	246,795	308,009	197,393	226,477	110,712	1,130,215	857,715

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

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

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