

TABLE L: FEDERAL TAXES AND CREDITS (THOUSANDS OF DOLLARS)

1999 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRA's	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	11,460	0	1,445	336	1,781	0	1,781	1,124
0-5	59,618	3,304	29	107	3,440	33	3,407	7,149
5-10	75,549	10,211	45	275	10,531	445	10,086	31,863
10-15	81,416	32,906	39	471	33,416	2,694	30,722	43,520
15-20	78,408	67,053	15	769	67,837	7,053	60,784	34,954
20-25	69,986	100,891	50	910	101,851	11,001	90,849	18,531
25-30	66,081	135,895	151	1,127	137,173	14,399	122,774	5,225
30-35	62,231	165,901	74	1,272	167,248	16,191	151,057	48
35-40	58,944	195,532	48	1,365	196,944	18,602	178,343	0
40-45	55,402	222,037	165	1,485	223,687	19,639	204,048	0
45-50	51,442	241,501	1,521	1,617	244,639	19,878	224,761	0
50-60	91,941	522,047	1,400	3,403	526,851	38,231	488,620	0
60-70	73,753	528,102	1,254	3,331	532,686	33,197	499,490	0
70-80	53,693	482,379	1,067	2,996	486,441	25,563	460,879	0
80-90	37,471	414,993	1,227	2,566	418,786	17,690	401,096	0
90-100	26,373	350,225	1,948	1,964	354,137	10,563	343,574	0
100-250	80,366	1,930,569	44,105	8,204	1,982,878	19,589	1,963,288	0
250-500	10,835	859,956	39,402	809	900,167	7,311	892,856	0
500 +	4,592	1,673,727	58,617	99	1,732,442	22,621	1,709,821	0

Quintile Distribution

First 20%	209,912	36,623	1,555	1,058	39,236	2,301	36,935	73,994
Second 20%	209,912	262,407	159	2,521	265,086	27,956	237,130	67,637
Middle 20%	209,912	682,003	999	4,835	687,837	63,894	623,942	783
Fourth 20%	209,912	1,271,944	3,536	8,253	1,283,732	88,789	1,194,943	0
Next 15%	157,434	1,974,216	12,727	11,534	1,998,477	65,268	1,933,209	0
Next 4%	41,983	1,481,005	47,060	4,510	1,532,575	8,752	1,523,823	0
Top 1%	10,496	2,229,033	86,564	396	2,315,993	27,740	2,288,254	0

Total	1,049,561	7,937,230	152,600	33,106	8,122,936	284,699	7,838,237	142,414
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TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)

1999 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRA's				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	38	0.3	1,445	38,026	278	2.4	336	1,209	316	2.8	1,781	5,636
0-5	20,968	35.2	3,304	158	9	0.0	29	3,222	462	0.8	107	232	21,293	35.7	3,407	160
5-10	31,303	41.4	10,211	326	28	0.0	45	1,607	1,002	1.3	275	274	30,298	40.1	10,086	333
10-15	50,584	62.1	32,906	651	27	0.0	39	1,444	1,585	1.9	471	297	46,410	57.0	30,722	662
15-20	67,617	86.2	67,053	992	18	0.0	15	833	2,184	2.8	769	352	60,816	77.6	60,784	999
20-25	65,608	93.7	100,891	1,538	22	0.0	50	2,273	2,501	3.6	910	364	59,517	85.0	90,849	1,526
25-30	64,022	96.9	135,895	2,123	27	0.0	151	5,593	2,676	4.0	1,127	421	59,662	90.3	122,774	2,058
30-35	61,180	98.3	165,901	2,712	39	0.1	74	1,897	2,742	4.4	1,272	464	58,355	93.8	151,057	2,589
35-40	58,354	99.0	195,532	3,351	53	0.1	48	906	2,686	4.6	1,365	508	56,539	95.9	178,343	3,154
40-45	55,074	99.4	222,037	4,032	71	0.1	165	2,324	2,721	4.9	1,485	546	54,081	97.6	204,048	3,773
45-50	51,237	99.6	241,501	4,713	97	0.2	1,521	15,680	2,616	5.1	1,617	618	50,665	98.5	224,761	4,436
50-60	91,696	99.7	522,047	5,693	257	0.3	1,400	5,447	4,952	5.4	3,403	687	91,216	99.2	488,620	5,357
60-70	73,644	99.9	528,102	7,171	386	0.5	1,254	3,249	4,046	5.5	3,331	823	73,506	99.7	499,490	6,795
70-80	53,626	99.9	482,379	8,995	456	0.8	1,067	2,340	3,039	5.7	2,996	986	53,570	99.8	460,879	8,603
80-90	37,441	99.9	414,993	11,084	622	1.7	1,227	1,973	2,121	5.7	2,566	1,210	37,429	99.9	401,096	10,716
90-100	26,353	99.9	350,225	13,290	665	2.5	1,948	2,929	1,386	5.3	1,964	1,417	26,354	99.9	343,574	13,037
100-250	80,268	99.9	1,930,569	24,052	6,056	7.5	44,105	7,283	3,909	4.9	8,204	2,099	80,301	99.9	1,963,288	24,449
250-500	10,813	99.8	859,956	79,530	2,950	27.2	39,402	13,357	241	2.2	809	3,357	10,826	99.9	892,856	82,473
500 +	4,580	99.7	1,673,727	365,443	1,082	23.6	58,617	54,175	62	1.4	99	1,597	4,587	99.9	1,709,821	372,754

Quintile Distribution

First 20%	89,697	42.7	36,623	408	97	0.0	1,555	16,031	2,926	1.4	1,058	362	86,487	41.2	36,935	427
Second 20%	188,255	89.7	262,407	1,394	61	0.0	159	2,607	6,820	3.2	2,521	370	171,049	81.5	237,130	1,386
Middle 20%	207,352	98.8	682,003	3,289	196	0.1	999	5,097	9,610	4.6	4,835	503	200,203	95.4	623,942	3,117
Fourth 20%	209,393	99.8	1,271,944	6,074	731	0.3	3,536	4,837	11,294	5.4	8,253	731	208,339	99.3	1,194,943	5,736
Next 15%	157,274	99.9	1,974,216	12,553	3,429	2.2	12,727	3,712	8,718	5.5	11,534	1,323	157,224	99.9	1,933,209	12,296
Next 4%	41,926	99.9	1,481,005	35,324	5,631	13.4	47,060	8,357	1,661	4.0	4,510	2,715	41,952	99.9	1,523,823	36,323
Top 1%	10,471	99.8	2,229,033	212,877	2,758	26.3	86,564	31,387	180	1.7	396	2,200	10,487	99.9	2,288,254	218,199
Total	904,368	86.2	7,937,230	8,777	12,903	1.2	152,600	11,827	41,209	3.9	33,106	803	875,741	83.4	7,838,237	8,950

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

1999 Full-year Form 40 returns

FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Child Care Credit				Federal Elderly Credit				Federal Child Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	1	0.0	0	0	5	0.0	1	200	2	0.0	0	0
5-10	6	0.0	1	167	279	0.4	30	108	48	0.1	5	104
10-15	831	1.0	167	201	496	0.6	126	254	2,711	3.3	611	225
15-20	2,701	3.4	981	363	348	0.4	64	184	9,964	12.7	3,764	378
20-25	3,193	4.6	1,285	402	87	0.1	19	218	13,795	19.7	7,396	536
25-30	3,348	5.1	1,256	375	0	0.0	0	0	15,414	23.3	10,470	679
30-35	3,155	5.1	1,106	351	0	0.0	0	0	15,678	25.2	12,180	777
35-40	3,378	5.7	1,202	356	0	0.0	0	0	16,517	28.0	13,924	843
40-45	3,587	6.5	1,241	346	0	0.0	0	0	16,832	30.4	14,949	888
45-50	3,844	7.5	1,398	364	0	0.0	0	0	16,772	32.6	15,111	901
50-60	7,772	8.5	2,931	377	0	0.0	0	0	31,242	34.0	28,261	905
60-70	6,477	8.8	2,582	399	0	0.0	0	0	25,625	34.7	23,009	898
70-80	4,822	9.0	1,966	408	0	0.0	0	0	18,733	34.9	16,703	892
80-90	3,303	8.8	1,339	405	0	0.0	0	0	13,068	34.9	11,632	890
90-100	2,114	8.0	846	400	0	0.0	0	0	8,923	33.8	7,893	885
100-250	5,368	6.7	2,206	411	0	0.0	0	0	12,960	16.1	9,532	735
250-500	519	4.8	255	491	0	0.0	0	0	6	0.1	7	1,167
500 +	125	2.7	57	456	0	0.0	0	0	1	0.0	0	0

Quintile Distribution

First 20%	506	0.2	81	160	669	0.3	138	206	1,644	0.8	283	172
Second 20%	8,397	4.0	3,198	381	546	0.3	102	187	34,830	16.6	18,024	517
Middle 20%	12,067	5.7	4,236	351	0	0.0	0	0	57,957	27.6	48,131	830
Fourth 20%	17,641	8.4	6,768	384	0	0.0	0	0	71,363	34.0	64,323	901
Next 15%	13,052	8.3	5,301	406	0	0.0	0	0	52,023	33.0	44,480	855
Next 4%	2,483	5.9	1,043	420	0	0.0	0	0	471	1.1	204	433
Top 1%	398	3.8	192	482	0	0.0	0	0	3	0.0	2	667

Total	54,544	5.2	20,821	382	1,215	0.1	240	198	218,291	20.8	175,447	804
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

1999 Full-year Form 40 returns

FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	53	0.1	9	170	0	0.0	0	0	1,481	2.5	21	14
5-10	1,777	2.4	379	213	5	0.0	1	200	902	1.2	21	23
10-15	3,467	4.3	1,729	499	3	0.0	0	0	946	1.2	39	41
15-20	3,657	4.7	2,072	567	9	0.0	3	333	1,178	1.5	67	57
20-25	3,405	4.9	2,012	591	20	0.0	9	450	1,148	1.6	72	63
25-30	3,721	5.6	2,258	607	31	0.0	31	1,000	1,169	1.8	91	78
30-35	3,704	6.0	2,386	644	59	0.1	71	1,203	1,225	2.0	85	69
35-40	4,097	7.0	2,855	697	49	0.1	72	1,469	1,244	2.1	92	74
40-45	4,071	7.3	2,798	687	65	0.1	101	1,554	1,303	2.4	96	74
45-50	4,136	8.0	2,642	639	81	0.2	141	1,741	1,339	2.6	109	81
50-60	6,921	7.5	5,593	808	154	0.2	335	2,175	2,717	3.0	261	96
60-70	6,992	9.5	6,175	883	117	0.2	300	2,564	2,661	3.6	305	115
70-80	6,068	11.3	5,684	937	76	0.1	235	3,092	2,483	4.6	265	107
80-90	4,709	12.6	3,603	765	59	0.2	193	3,271	2,142	5.7	311	145
90-100	3,332	12.6	945	284	33	0.1	55	1,667	1,887	7.2	258	137
100-250	27	0.0	30	1,111	37	0.0	39	1,054	9,953	12.4	2,961	297
250-500	0	0.0	0	0	1	0.0	0	0	2,693	24.9	2,385	886
500 +	0	0.0	0	0	0	0.0	0	0	1,634	35.6	3,991	2,442

Quintile Distribution

First 20%	4,556	2.2	1,700	373	7	0.0	1	143	3,103	1.5	70	23
Second 20%	10,168	4.8	5,921	582	43	0.0	25	581	3,311	1.6	204	62
Middle 20%	14,039	6.7	9,401	670	210	0.1	289	1,376	4,465	2.1	339	76
Fourth 20%	17,561	8.4	14,180	807	340	0.2	768	2,259	6,580	3.1	665	101
Next 15%	13,808	8.8	9,961	721	193	0.1	493	2,554	10,461	6.6	1,733	166
Next 4%	5	0.0	6	1,200	6	0.0	11	1,833	6,940	16.5	2,641	381
Top 1%	0	0.0	0	0	0	0.0	0	0	3,245	30.9	5,779	1,781

Total	60,137	5.7	41,170	685	799	0.1	1,587	1,986	38,105	3.6	11,431	300
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

1999 Full-year Form 40 returns

FEDERAL OTHER, TOTAL, AND EARNED INCOME CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Other Credits				Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	1,306	11.4	1,124	861
0-5	25	0.0	2	80	1,565	2.6	33	21	11,659	19.6	7,149	613
5-10	46	0.1	8	174	3,044	4.0	445	146	21,594	28.6	31,863	1,476
10-15	79	0.1	21	266	8,197	10.1	2,694	329	15,739	19.3	43,520	2,765
15-20	199	0.3	101	508	15,944	20.3	7,053	442	16,959	21.6	34,954	2,061
20-25	276	0.4	209	757	18,548	26.5	11,001	593	15,871	22.7	18,531	1,168
25-30	339	0.5	294	867	19,963	30.2	14,399	721	10,165	15.4	5,225	514
30-35	405	0.7	364	899	19,930	32.0	16,191	812	658	1.1	48	73
35-40	460	0.8	457	993	20,854	35.4	18,602	892	0	0.0	0	0
40-45	387	0.7	453	1,171	21,063	38.0	19,639	932	0	0.0	0	0
45-50	400	0.8	477	1,193	20,899	40.6	19,878	951	0	0.0	0	0
50-60	659	0.7	849	1,288	38,131	41.5	38,231	1,003	0	0.0	0	0
60-70	604	0.8	826	1,368	32,348	43.9	33,197	1,026	0	0.0	0	0
70-80	549	1.0	708	1,290	24,565	45.8	25,563	1,041	0	0.0	0	0
80-90	449	1.2	612	1,363	17,786	47.5	17,690	995	0	0.0	0	0
90-100	397	1.5	566	1,426	12,630	47.9	10,563	836	0	0.0	0	0
100-250	2,721	3.4	4,822	1,772	26,339	32.8	19,589	744	0	0.0	0	0
250-500	1,038	9.6	4,663	4,492	3,842	35.5	7,311	1,903	0	0.0	0	0
500 +	697	15.2	18,573	26,647	2,147	46.8	22,621	10,536	0	0.0	0	0

Quintile Distribution

First 20%	133	0.1	27	203	10,425	5.0	2,301	221	46,565	22.2	73,994	1,589
Second 20%	692	0.3	482	697	49,763	23.7	27,956	562	44,152	21.0	67,637	1,532
Middle 20%	1,491	0.7	1,498	1,005	73,244	34.9	63,894	872	3,234	1.5	783	242
Fourth 20%	1,586	0.8	2,085	1,315	88,562	42.2	88,789	1,003	0	0.0	0	0
Next 15%	2,340	1.5	3,299	1,410	70,301	44.7	65,268	928	0	0.0	0	0
Next 4%	2,157	5.1	4,846	2,247	11,092	26.4	8,752	789	0	0.0	0	0
Top 1%	1,331	12.7	21,766	16,353	4,408	42.0	27,740	6,293	0	0.0	0	0

Total	9,730	0.9	34,004	3,495	307,795	29.3	284,699	925	93,951	9.0	142,414	1,516
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