

Individual Income Tax Returns, 2002

by Michael Parisi and Scott Hollenbeck

Taxpayers filed 130.1 million individual income tax returns for Tax Year (TY) 2002, a slight decrease from the 130.3 million returns filed for Tax Year 2001 (which included some late-filed Tax Year 2000 returns [1]). The adjusted gross income (AGI) reported on these returns totaled just over \$6.0 trillion, a 2.2-percent drop from the previous year. This was the second consecutive year that AGI fell. In both years, the decline in AGI reported on all returns occurred for returns with AGI of \$200,000 or more. AGI reported on returns with income below \$200,000 increased both years. The principal cause of the decline in AGI between 2001 and 2002 was a large decline in net capital gain (less loss), which fell 26.9 percent for 2002. Taxable income also fell for 2002, declining 4.0 percent to \$4.1 trillion. Taxable income fell faster than AGI because the amount of exemptions and deductions reported in 2002 increased. The decrease in taxable income, along with a second year of declining tax rates enacted in the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), resulted in total income tax falling 10.2 percent to \$797.0 billion (see the *Changes in Law* section of this article). This was the largest percentage decrease since 1958. The average tax rate for all returns also declined for 2002, by 1.2 percentage points, to 13.2 percent of AGI. Income breakdowns reveal that income-size classes containing returns reporting less than \$1.5 million of AGI had lower average rates for 2002, the average tax rate was unchanged for returns reporting \$1.5 million to \$2.0 million of AGI, and the average rates were higher for income-size classes reporting more than \$2.0 million of AGI. The higher average rates for these higher-income returns reflect the reduction in capital gains, which are taxed at preferential rates.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) dropped 2.2 percent to just over \$6.0 trillion for 2002.

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The component of AGI that contributed most to the decrease in AGI was net capital gain (less loss). As shown in Figure B, \$238.8 billion of net capital gain (less loss) were realized for 2002, 26.9

percent less than the

previous year. This was less than the amount reported in each of the previous 6 years. The largest component of AGI, salaries and wages, decreased 0.1 percent from \$4.57 trillion to \$4.56 trillion. This was the first decline in salaries and wages since 1958, when they fell 0.2 percent. Due to the larger declines in other components of AGI, the share of salaries and wages in AGI increased to 75.6 percent of AGI for 2002, up from 74.0 percent for 2001.

There were also significant decreases in other components of AGI. Taxable interest, dividends, and taxable Individual Retirement Account (IRA) distributions fell by 24.8 percent, 13.6 percent, and 6.5 percent, respectively. The decline in taxable interest represented the largest decrease since at least 1945. This large decline in taxable interest reflects interest rates being at or near their lowest levels since 1958 [2].

Some components of AGI, however, increased for 2002. The component with the largest percentage increase for 2002 was unemployment compensation, which increased 60.4 percent to just over \$43.1 billion. The number of returns reporting unemployment compensation also increased for 2002 by 17.4 percent to 10.3 million. These increases occurred in conjunction with the unemployment rate rising to 6.0 percent, its highest average annual level since 1993 [3]. Other components of AGI that increased for 2002 included partnership and S corporation net income (less loss) and taxable pensions and annuities, which rose by 5.7 percent and 5.6 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 6.8 percent to \$270.3 billion for 2002 (Figure C). Much of this loss was related to individual-owned businesses that must report income and loss through individual tax forms. The increases to

In 2002, adjusted gross income totaled just over \$6.0 trillion.

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2001 and 2002

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

Item	2001		2002		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	130,255	6,170,604	130,076	6,033,586	-2.2
Exemptions ¹	256,186	727,555	258,716	761,440	4.7
Taxable income.....	104,175	4,268,506	102,276	4,096,128	-4.0
Total income tax.....	94,764	887,974	90,964	796,986	-10.2
Alternative minimum tax.....	1,120	6,757	1,911	6,854	1.4

¹ The number of returns columns represents the number of exemptions.

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2001 and 2002

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

Item	2001		2002		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) ¹.....	130,255	6,170,604	130,076	6,033,586	-137,018	-2.2
Salaries and wages.....	111,227	4,565,229	110,938	4,559,691	-5,538	-0.1
Taxable interest.....	67,480	198,178	63,585	149,025	-49,153	-24.8
Dividends.....	32,621	119,533	31,410	103,241	-16,292	-13.6
Business or profession net income (less loss).....	18,018	216,772	18,597	220,784	4,011	1.9
Net capital gain (less loss).....	25,956	326,527	24,189	238,789	-87,739	-26.9
Capital gain distributions ²	12,216	13,609	7,567	5,343	-8,267	-60.7
Sales of property other than capital assets, net gain (less loss).....	1,616	-1,897	1,728	-2,387	-490	-25.8
Taxable Social Security benefits.....	10,779	93,559	10,703	93,459	-100	-0.1
Total rental and royalty net income (less loss) ³	9,677	32,894	9,638	28,985	-3,909	-11.9
Partnership and S corporation net income (less loss).....	6,497	225,110	6,723	237,967	12,857	5.7
Estate and trust net income (less loss).....	537	10,220	581	11,240	1,021	10.0
Farm net income (less loss).....	2,007	-11,005	1,995	-14,420	-3,415	-31.0
Unemployment compensation.....	8,800	26,891	10,335	43,129	16,238	60.4
Taxable pensions and annuities.....	22,263	338,745	22,794	357,841	19,096	5.6
Taxable Individual Retirement Account distributions.....	8,834	94,328	8,291	88,219	-6,108	-6.5
Other net income (less loss) ⁴	n.a.	19,509	n.a.	19,101	-408	-2.1
Gambling earnings.....	1,442	17,096	1,552	18,745	1,649	9.6

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. See footnote 2 of Table 1.

Figure C

Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2001 and 2002

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

Item	2001		2002		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	253,143	n.a.	270,332	6.8
Business or profession net loss.....	4,407	32,735	4,846	36,095	10.3
Net capital loss ¹	10,840	22,964	13,280	29,834	29.9
Net loss, sales of property other than capital assets.....	843	9,105	939	9,678	6.3
Total rental and royalty net loss ²	4,269	27,909	4,262	30,924	10.8
Partnership and S corporation net loss.....	2,140	76,449	2,394	76,698	0.3
Estate and trust net loss.....	44	2,159	42	1,219	-43.5
Farm net loss.....	1,358	18,661	1,439	20,744	11.2
Net operating loss ³	611	54,475	670	58,126	6.7
Other net loss ⁴	396	8,686	341	7,014	-19.2

n.a.--Not available.

¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return is allowed to be included in 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.

business or profession net loss, total rental and royalty net loss, net operating loss, and farm net loss combined to account for 70.4 percent of the \$17.2-billion increase in net loss for 2002 [5]. Net capital loss demonstrated the largest percentage increase, 29.9 percent, to just over \$29.8 billion [6].

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 27.4 percent to \$77.2 billion for 2002 (Figure D). Over one-third of this substantial increase was due in part to two new statutory adjustments, for educator expenses and tuition and fees. The tuition and fees deduction and educator expenses adjustment accounted for \$6.2 billion and \$0.7 billion, respectively. The largest statutory adjustment was the self-employment tax deduction, representing 24.2 percent of the total. This adjustment increased 3.0 percent to \$18.7 billion for 2002. Payments to self-employed retirement (Keogh) plans increased 24.7 percent to \$16.4 billion and were the second largest statutory deduction for 2002. The self-employed health insurance deduction increased 28.3 percent to \$10.5

billion, maintaining its position as the third largest statutory adjustment for 2002. For 2001, a taxpayer was able to deduct 60 percent of health insurance expenses; for 2002, this was increased to 70 percent. This was only the third year out of the previous 17 years that deductible payments to an IRA increased, rising 27.8 percent to just under \$9.5 billion for 2002. This increase reflects a change in law that increased the maximum deductible amount from \$2,000 to \$3,000 per taxpayer. Also, for 2002, a taxpayer age 50 or older could deduct up to \$500 beyond the \$3,000, whereas, in previous years the maximum deductible amount was the same regardless of age. The student loan interest deduction increased 64.8 percent for 2002, and an additional 2.2 million taxpayers claimed the deduction for 2002. More taxpayers were eligible for this deduction, due to the law change that increased the income thresholds (see the *Changes in Law* section of this article).

Deductions

The total standard deduction claimed on 2002 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for

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Figure D

Selected Statutory Adjustments, Tax Years 2001 and 2002

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

Item	2001		2002		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	23,497	60,573	28,911	77,161	27.4
Payments to an Individual Retirement Account.....	3,448	7,407	3,278	9,462	27.8
Moving expenses adjustment.....	945	2,181	947	2,215	1.6
Student loan interest deduction.....	4,406	2,712	6,641	4,470	64.8
Tuition and fees deduction.....	n.a.	n.a.	3,445	6,154	(¹)
Self-employment tax deduction.....	14,574	18,135	14,664	18,687	3.0
Self-employed health insurance deduction.....	3,560	8,177	3,571	10,494	28.3
Payments to a self-employed retirement (Keogh) plan.....	1,290	13,114	1,187	16,350	24.7
Forfeited interest penalty.....	891	198	805	193	-2.4
Alimony paid.....	657	7,473	587	7,184	-3.9
Other adjustments ²	n.a.	1,177	n.a.	1,953	65.9

n.a. - Not available.

¹ Percentage not computed.

² Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments for 2001. For 2002, other adjustments also includes educator expenses deduction.

age or blindness, increased 2.1 percent to \$492.1 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), increased by 1.7 percent to just under \$1.4 trillion.

The number of returns claiming a standard deduction decreased 1.9 percent for 2002, accounting for 63.5 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 by \$232 from the 2001 average, to \$5,953. Much of this increase was 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 35.1 percent of all returns filed and represented 64.6 percent of the total deductions amount [7]. The average for total itemized deductions (after limitation) was \$19,674, down \$175 from the average for 2001.

Total itemized deductions (before limitation) increased for 2002, as did all of the major component deductions, except for taxes paid and casualty and theft losses. Taxes paid, the second largest itemized

deduction (32.7 percent of the total), decreased 1.7 percent to \$302.7 billion. Casualty and theft losses decreased from \$1.7 billion, to \$1.3 billion for 2002. Charitable contributions increased 1.0 percent for 2002, after a 10.2-percent increase for 2001. Other than cash contributions decreased 9.7 percent for 2002.

The largest itemized deduction (comprising 38.0 percent of the total), interest paid, increased just 0.5 percent to \$351.5 billion. The largest component of the interest paid deduction, home mortgage interest, increased 1.8 percent for 2002. The home mortgage interest deduction has increased for 9 consecutive years, over which time it has risen from \$188.6 billion for 1993 to \$336.6 billion for 2002. Itemized deductions for medical and dental expenses jumped 11.1 percent to \$52.3 billion for 2002, and miscellaneous itemized deductions (such as unreimbursed employee business expenses, tax preparation fees, etc.) after the 2-percent AGI limitation increased 9.7 percent to \$63.6 billion.

The AGI threshold for the limitation of itemized deductions increased to \$137,300 (\$68,650 if married filing separately) for 2002. Due to this limitation, almost 5.2 million higher-income taxpayers were unable to deduct \$27.0 billion in itemized deductions,

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Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2001 and 2002

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

Item	2001		2002		Percentage change	
	Number of returns ¹	Amount	Number of returns ¹	Amount	Number of returns ¹	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	44,562	915,510	45,648	925,034	2.4	1.0
Medical and dental expenses after 7.5 percent AGI limitation.....	7,572	47,072	8,547	52,276	12.9	11.1
Taxes paid.....	43,797	307,975	44,794	302,654	2.3	-1.7
Interest paid ²	36,801	349,901	37,637	351,496	2.3	0.5
Home mortgage interest.....	36,331	330,692	37,216	336,571	2.4	1.8
Charitable contributions.....	39,387	139,241	40,400	140,571	2.6	1.0
Other than cash contributions.....	22,585	37,998	24,145	34,293	6.9	-9.7
Casualty and theft losses.....	97	1,747	94	1,294	-3.8	-25.9
Miscellaneous deductions after 2 percent AGI limitation.....	10,969	57,909	11,656	63,551	6.3	9.7
Gambling losses and other unlimited miscellaneous deductions.....	1,154	11,556	1,219	13,091	5.6	13.3
Itemized deductions in excess of limitation.....	5,660	30,982	5,182	26,987	-8.4	-12.9
Total itemized deductions after limitation	44,562	884,528	45,648	898,047	2.4	1.5
Total standard deduction	84,238	481,908	82,655	492,068	-1.9	2.1
Total deductions (after itemized deduction limitation)	128,801	1,366,436	128,303	1,390,115	-0.4	1.7

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.

12.9 percent less than for 2001. This decrease was the result of decreases in AGI for high-income taxpayers combined with the higher thresholds for 2002.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, fell 4.0 percent to \$4.1 trillion (Figure A). This fall is partially attributable to the increases in allowable exemptions and deductions, as well as the decline in AGI described above. In contrast to the 29.6-percent decline seen for 2001, the alternative minimum tax rose by \$0.1 billion, or 1.4 percent, for 2002, to just over \$6.8 billion. Unlike in TY 2001, the AMT exemptions were not increased, whereas ordinary income tax parameters were indexed. Almost 0.8 million more taxpayers were required to pay the AMT in 2002.

Total income tax fell 10.2 percent to \$797.0 billion for 2002 (Figure A). This is the second successive year that total income tax declined. The decline in total income tax reflects the combined effects of a decline in taxable income, and the reduction in tax rates, under EGTRRA, which lowered marginal rates above the 15-percent rate bracket and

introduced a new 10-percent regular tax rate bracket (see the *Changes in Law* Section for further details).

Average AGI reported on 2002 individual income tax returns was \$46,385, and average taxable income was \$40,050 [8]. These amounts represent declines of 2.1 percent and 2.3 percent, respectively, from the 2001 amounts of \$47,373 (average AGI) and \$40,975 (average taxable income).

Figure F shows that the average tax rate for 2002 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 13.2 percent, a decrease of 1.2 percentage points from 14.4 percent for 2001. This lower average tax rate was reflected in all of the income-size classes for AGI of less than \$1.5 million, with declines in the average tax rate ranging from 0.1 percent to 1.3 percent (in the \$30,000 under \$50,000 class). The average tax rate was unchanged for returns with AGI between \$1.5 million and \$2.0 million. The average tax rate increased, however, for all of the income-size brackets of returns reporting more than \$2 million of AGI. The higher average tax rates for taxpayers reporting over \$2 million of AGI was primarily attributable to the 38.3-percent reduction in

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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 2001 and 2002

[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 2002:								
Number of returns.....	130,076	1,752	24,282	23,432	18,598	24,531	26,645	8,423
Long-term capital gain (less loss).....	42,548	-12,796	-11,711	-13,573	-8,915	-15,932	-23,054	-5,425
Adjusted gross income (less deficit).....	6,033,586	-80,193	124,941	348,494	459,338	958,518	1,861,106	1,109,689
Total income tax.....	796,986	124	915	9,178	21,403	70,769	195,475	175,141
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	0.7	(²)	-9.4	-3.9	-1.9	-1.7	-1.2	-0.5
Tax as a percentage of adjusted gross income (less deficit).....	13.2	(²)	0.7	2.6	4.7	7.4	10.5	15.8
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
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2002 over 2001.....	-1.2	(³)	-0.3	-0.8	-1.2	-1.3	-1.1	-0.8

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 2002:							
Number of returns.....	1,908	337	78	31	44	10	5
Long-term capital gain (less loss).....	10,770	13,892	10,374	7,604	22,800	16,388	52,126
Adjusted gross income (less deficit).....	548,815	227,044	94,073	53,782	130,305	68,251	129,421
Total income tax.....	124,765	63,371	27,479	15,891	38,692	20,044	33,738
Long-term capital gain (less loss) as a percentage of adjusted gross income (less deficit).....	2.0	6.1	11.0	14.1	17.5	24.0	40.3
Tax as a percentage of adjusted gross income (less deficit).....	22.7	27.9	29.2	29.5	29.7	29.4	26.1
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
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2002 over 2001.....	-0.6	-0.2	-0.1	0.0	0.1	0.4	0.2

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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the amount of long-term capital gain less loss by those taxpayers for 2002. This income receives a special lower capital gain rate that lowered the average tax rate for taxpayers in the income classes in previous years. Figure F also shows that the number of returns declined in all AGI classes above \$100,000.

Tax Credits

Statistics for tax credits, including the earned income credit (EIC), are shown in Tables 2 and 4 and summarized in Figures G and H. For 2002, total tax credits (excluding the “refundable” portion of the child tax credit, the EIC, and any EIC used to offset any other taxes) decreased 12.6 percent to \$39.9 billion (Figure G). Nearly 9.0 percent of the decrease in tax credits was attributable to the elimination of the rate reduction credit. The benefits, which were reflected in the rate reduction credit of 2001, were included for 2002 in the new 10-percent income tax bracket. Tax Year 2002 was the first year for the new retirement savings contribution credit, which was used by 5.3 million taxpayers and amounted to almost \$1.1 billion. This credit allowed the taxpayer to take up to \$1,000 for qualified retirement savings contributions (see the *Changes in Law* section of this article).

For 2002, all credits decreased except for the general business credit, which increased 5.2 percent. The child tax credit decreased 4.0 percent to \$21.5 billion and was the largest credit for the fifth consecutive year, accounting for 54.0 percent of total tax credits reported for 2002. The decline partially reflects the introduction of the 10-percent tax rate bracket, which resulted in lower taxes. The refundable portion of the child tax credit (the “additional child tax credit”), however, increased 28.4 percent to \$6.4 billion. The total child tax credit increased 1.9 percent to \$27.9 billion. The foreign tax credit, the second largest credit for 2002, decreased 5.1 percent to \$5.9 billion. The education credits that were first introduced in 1998 were taken by nearly 6.5 million taxpayers and totaled almost \$4.9 billion, a decrease of 5.3 percent over 2001. The child care credit and the earned income credit (used to offset income tax before credits) fell for 2002 by 0.5 percent and 24.2 percent, respectively. The amount of the EIC used to offset income tax before credits declined, partially due to lower taxes with the introduction of a 10-percent rate.

Both the EIC and the additional child tax credit may offset not only income tax before credits but all

Figure G

Selected Tax Credits, Tax Years 2001 and 2002

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

Item	2001		2002		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits ¹	49,793	45,631	40,614	39,862	-18.4	-12.6
Child care credit.....	6,185	2,721	6,186	2,707	(Z)	-0.5
Earned income credit ²	4,413	1,470	4,169	1,115	-5.5	-24.2
Foreign tax credit.....	3,943	6,255	3,749	5,934	-4.9	-5.1
General business credit.....	270	714	285	751	5.6	5.2
Minimum tax credit.....	248	1,438	194	976	-21.9	-32.1
Child tax credit.....	26,453	22,427	25,940	21,520	-1.9	-4.0
Rate reduction credit.....	22,097	5,057	n.a.	n.a.	(³)	(³)
Education credit.....	7,213	5,156	6,475	4,883	-10.2	-5.3
Retirement savings contribution credit.....	n.a.	n.a.	5,307	1,058	(³)	(³)

n.a.--Not available.

¹ Includes credits not shown separately. See Table 2.

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

³ Percentage not computed.

(Z) Less than 0.05 percent.

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Figure H

Earned Income Credit, Tax Years 2001 and 2002

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

Item	2001		2002		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)	19,593	33,376	21,703	38,199	10.8	14.4
EIC for returns with no qualifying children.....	3,523	724	4,037	857	14.6	18.2
EIC for returns with one qualifying child.....	7,835	12,409	8,446	13,985	7.8	12.7
EIC for returns with two or more qualifying children.....	8,235	20,242	9,220	23,357	12.0	15.4
Refundable earned income credit (EIC)	16,631	29,043	18,780	33,737	12.9	16.2
EIC for returns with no qualifying children.....	2,334	500	2,665	587	14.2	17.3
EIC for returns with one qualifying child.....	6,668	10,389	7,401	12,049	11.0	16.0
EIC for returns with two or more qualifying children.....	7,629	18,153	8,714	21,102	14.2	16.2

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

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 \$33.7 billion for 2002, an increase of 16.2 percent from 2001 (Figure H). The third part of the EIC, the portion used to offset all other taxes besides income tax, was \$3.3 billion for 2002.

Approximately 21.7 million taxpayers claimed the earned income credit for 2002, an increase of 10.8 percent from 2001. The total earned income credit increased 14.4 percent to \$38.2 billion. This increase was partially attributed to changes in law. Beginning for 2002, taxable earned income and AGI were used to determine if the credit could be taken, instead of taxable plus nontaxable earned income and modified AGI as in past years. Also, the alternative minimum tax no longer reduced the amount of the credit. Furthermore, marital status could affect the size of the EIC due to the different income thresholds for phasing out the credit (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 14.6 percent for 2002. Returns receiving the credit and having one qualifying child and two or more qualifying children increased 7.8 percent and 12.0 percent, respectively. The corresponding amount of

EIC claimed for returns with no qualifying children increased 18.2 percent. Returns with one qualifying child reported an increase in EIC of 12.7 percent, while the amount of EIC on those reporting two or more qualifying children increased 15.4 percent.

The number of returns claiming a refundable portion of the EIC increased 12.9 percent for 2002, while the amount of the refundable portion of the EIC increased 16.2 percent. The number of returns with a refundable portion of the EIC and without any qualifying children increased 14.2 percent, while the corresponding figure for the number of returns with one qualifying child and with two or more qualifying children, increased 11.0 percent and 14.2 percent, respectively. The amount of refundable EIC claimed on returns with no qualifying children increased 17.3 percent for 2002. The amount of refundable EIC claimed on returns with one qualifying child increased 16.0 percent, while the amount on returns with two or more qualifying children increased 16.2 percent.

Historical Trends in Constant Dollars

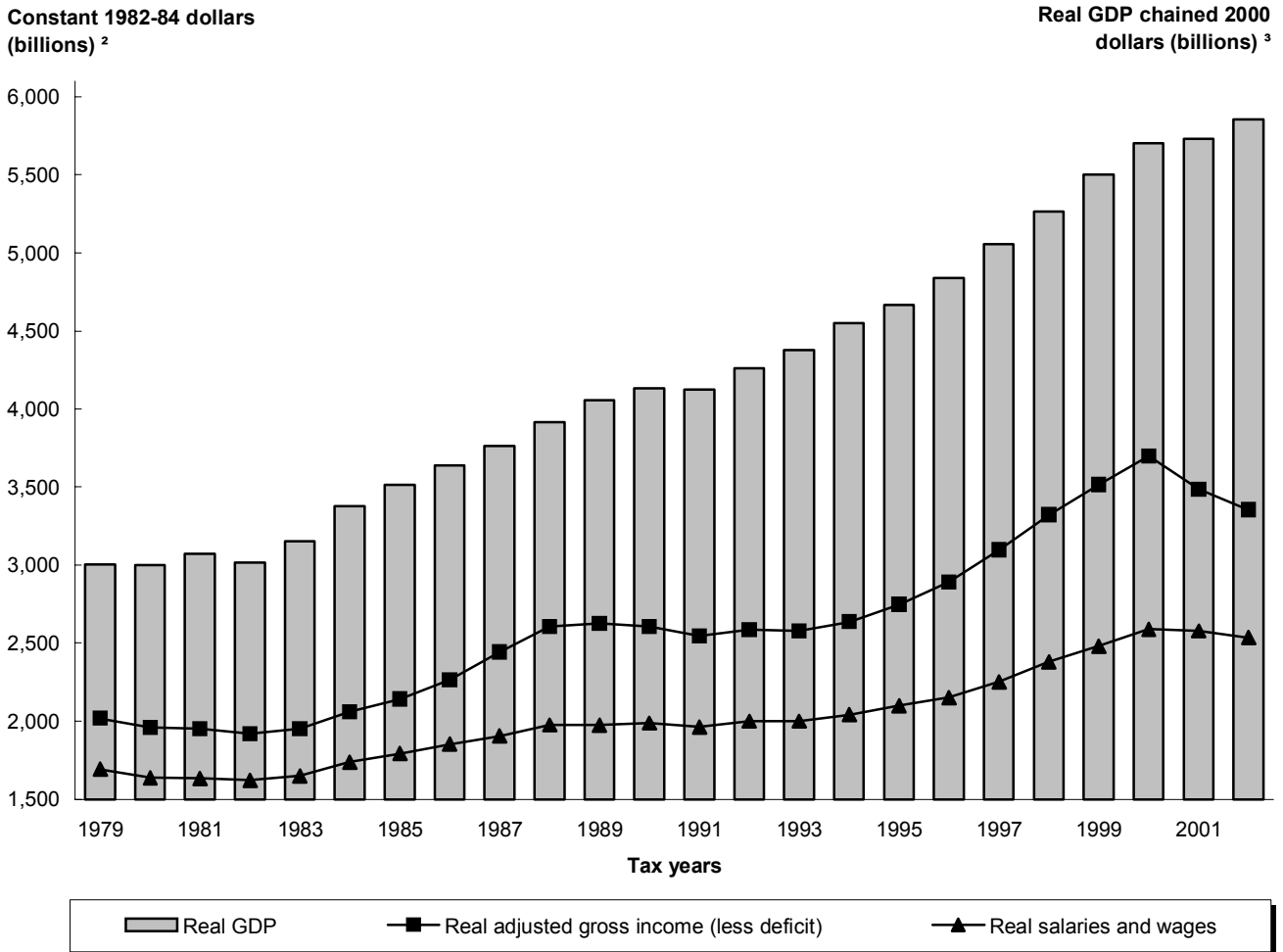
As shown in Figure I, AGI and salaries and wages fell in constant dollars for 2002 [9], while real gross domestic product (GDP) increased 2.2 percent. Real AGI and real salaries and wages had also declined in 2001. Previous declines in real AGI and salaries and wages occurred in the early 1990's.

As shown in Figure J, real total income tax rose continually from \$329.2 billion in 1991 to its high of

Individual Income Tax Returns, 2002

Figure I

Real Adjusted Gross Income, Real Salaries and Wages, and Real Gross Domestic Product, Tax Years 1979-2002 ¹



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 2002.

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 9 of this article for further details.

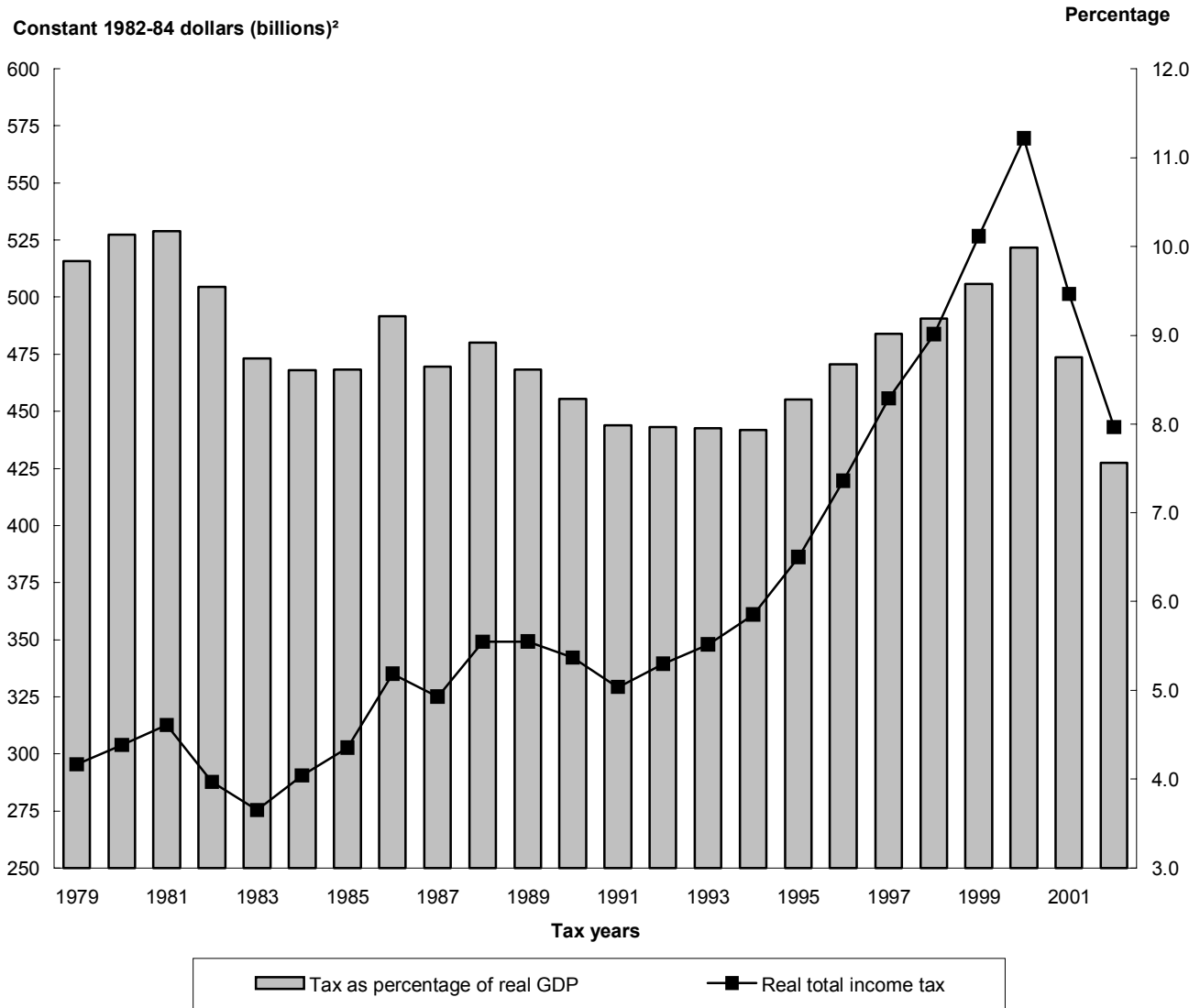
³ Real gross domestic product (GDP) in chained 2000 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2004.

\$569.5 billion for 2000, but declined for 2001 and 2002 by 12.0 percent and 11.6 percent, respectively. Tax as a percentage of real GDP behaved similarly. During the mid to late 1990's, tax as a percentage of real GDP increased. 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 those 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, between 2000 and 2002, the ratio of income tax to GDP fell from 10.0 percent for 2000 to 8.8 percent for 2001 and to 7.6 percent for 2002. In the same way that

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2002¹



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 9 of this article for further details.

net capital gain (less loss) had boosted income tax relative to real GDP during the mid to late 1990's, the lower net capital gain (less loss) was partially responsible for the falling tax as a percentage of real GDP figure.

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 loss) decreased 28.0 percent for 2002, the second year in a row it declined. This followed annual in-

Individual Income Tax Returns, 2002

Figure K

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2002

[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
2002.....	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4

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 9 of this article for further details.

² For 1988-1996, and 1999-2002, capital gain distributions from mutual funds is the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

creases for real net capital gain (less loss), during which it increased almost fivefold from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During this period, capital gains (less loss) were affected by both tax law changes and a rising stock market. Due to several significant tax law changes enacted during the 1990's (including the Omnibus Budget Reconciliation Act of 1993--OBRA93--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 net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990's. Capital gain distributions, similar to net capital gain (less loss), declined since 2000, declining 61.4 percent to just under \$3.0 billion (in 1982-84 dollars) from 2001 to 2002. The large declines of reported capital gain distributions over the past 2 years brought them back to the 1990 inflation-adjusted level of just under \$3.0 billion.

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 1990-1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again, this time by 9.8 percent. After a slight decrease for 2001 (3.3 percent), real taxable interest showed a major decline of 26.0 percent to just under \$82.9 billion for 2002. This represents the largest decrease in real taxable interest over the years 1988-2002. Dividends had increased for 6 of the previous 7 years before 2001, but have had 2 consecutive years of large decreases, 20.9 percent for 2001 and 15.0 percent for 2002.

After 2 years of losses, constant-dollar business or profession net income (less loss) increased 0.3 percent to \$122.7 billion for 2002. Continuing a pattern that started for 2001, taxable Individual Retirement Account distributions fell 7.9 percent for 2002, ending a string of substantial increases through 2000. After showing increases from 1988 through 2001, real Social Security benefits included in AGI decreased 1.7 percent for 2002, to just under \$52.0

Individual Income Tax Returns, 2002

Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant 1982-84 Dollars, Tax Years 1988-2002

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Social Security benefits included in AGI		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
2002.....	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0

Tax year	Total rental and royalty net income (less loss) ²		Partnership and S corporation net income (less loss)		Total itemized deductions after limitation ³		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	(⁴)	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	(Z)	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
2002.....	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7

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 9 of this article for further details.

² Includes farm rental net income (less loss).

³ Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

⁴ Percentage not calculated.

(Z) Less than 0.05 percent.

Individual Income Tax Returns, 2002

billion. Taxable pensions and annuities have risen steadily since 1988 and increased 4.0 percent to \$198.9 billion for 2002. Total rent and royalty net income (less loss) increased every year from 1989 to 2001 (except for 1998). In contrast, for 2002, total rent and royalty net income (less loss) decreased 13.3 percent to \$16.1 billion. Partnership and S corporation net income (less loss), which increased every year since 1991 (with the exception of 2000), continued the upward trend with a 4.1-percent increase for 2002.

Unlike the previous 7 years, the inflation-adjusted amount of total itemized deductions decreased, declining 0.1 percent for 2002. Along with total itemized deductions, the real itemized deduction for charitable contributions fell 0.6 percent for 2002. Following 10 consecutive years of growth before 2001, real charitable contributions declined for the second consecutive year. Much of the growth in charitable contributions through 2000 was attributable to the increase in other than cash contributions, which more than tripled from \$8.9 billion for 1995 to \$27.4 billion for 2000 [10]. However, for 2002, other than cash contributions fell 11.2 percent in real terms, after declining by 2.8 percent for 2001.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2002 reflects changes in law. The large increases in the AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, resulting from a statutory increase in the AMT exemption, there was virtually no change (-0.1 percent) in AMT for 2002.

Since 1988, the real value of the total EIC increased each year through 1998, exhibiting double-digit growth for several 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 some 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 12.7-percent increase in constant dollar EIC for 2002 was partially due to the major

changes in law for the EIC (see the *Changes in Law* section of this article).

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income--2001, 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 2002 data presented in this article.

Earned Income Credit.--There were changes for 2002 that expanded and simplified the earned income credit (EIC). Beginning in 2002, taxable earned income in AGI was used to determine the EIC rather than the previous use of the sum of taxable and nontaxable earned income and modified AGI. Also, alternative minimum tax no longer reduced the amount of the credit. New rules applied if a child met the conditions to be a qualifying child of more than one person and also the length of time a foster child had to live with the taxpayer. 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 earn and still claim the credit increased to \$2,550 from \$2,450. The maximum credit for taxpayers with no qualifying children increased to \$376 from \$364. For these taxpayers, earned income and AGI had to be less than \$11,060 (\$12,060 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$78 to \$2,506, and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,140 from \$4,008. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,201 (\$30,201 for married filing jointly) for one qualifying child, or less than \$33,178 (\$34,178 for married filing jointly) for two or more qualifying children. Prior to 2002, marital status had no effect on the amount of EIC or these income thresholds.

Educator Expenses.--A taxpayer who was an eligible educator in kindergarten through grade 12 was able to deduct up to \$250 of expenses even if he or she did not itemize deductions. Approximately 2.9 million taxpayers took advantage of this new provision, taking adjustments totaling \$0.7 billion for 2002.

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Foreign Earned Income Exclusion.--For Tax Year 2002, the amount of foreign earned income that could have been excluded from income per taxpayer increased from \$78,000 to \$80,000.

Indexing.--The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, and the beginning income amounts for limiting certain itemized deductions and for 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 Retirement Arrangement Deduction.--For 2002, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but with modified AGI less than \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)). For 2001, the maximum deduction was \$2,000 per taxpayer (regardless of age), and the income thresholds for taxpayers already covered by a retirement plan were \$1,000 lower.

Interest on Student Loans.--For Tax Year 2002, income thresholds for eligible taxpayers to deduct up to \$2,500 of interest paid on qualified higher educational loans were increased. These loans must have gone towards qualified 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: \$65,000 if single, head of household, or qualifying widow(er) (\$55,000 for 2001); or \$130,000 if married filing jointly (\$75,000 for 2001). The provision that limited the deduction to interest paid in the first 60 months was eliminated.

Retirement Savings Contributions Credit.--A taxpayer could take a credit of up to \$1,000 for qualified retirement savings contributions if his or her adjusted gross income was less than \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly). Approximately 5.4 million taxpayers took this new credit, reducing income tax by about \$1.1 billion for 2002.

Tax Rate Reduction.--For tax years beginning after December 31, 2001, a 10-percent regular income tax rate bracket was used for a portion of all taxpayers' taxable incomes. Also, for Tax Year

2002, there was a reduction of the former tax rates of 27.5 percent, 30.5 percent, 35.5 percent, and 39.1 percent to 27.0 percent, 30.0 percent, 35.0 percent, and 38.6 percent, respectively.

Tuition and Fees Deduction.--A taxpayer was able to deduct up to \$3,000 of the qualified tuition and fees paid for self, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if he or she claimed the education credit for the same student. Approximately 3.5 million taxpayers took this new adjustment, deducting \$6.2 billion from income for 2002.

Self-Employed Health Insurance Deduction.--A self-employed taxpayer was able to deduct up to 70 percent of health insurance expenses for 2002 up from 60 percent for 2001.

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 2003. 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 [11]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2002 data are based on a sample of 175,566 returns and an estimated final population of 130,540,073 returns. The corresponding sample and population for the 2001 data were 191,975 and 130,571,421 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 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*.

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Figure M

Coefficients of Variation for Selected Items, Tax Year 2002

[Money amounts are in thousands 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).....	130,076,443	0.02	6,033,585,532	0.12
Salaries and wages.....	110,938,441	0.13	4,559,690,903	0.21
Business or profession:				
Net income.....	13,750,982	0.49	256,878,740	0.98
Net loss.....	4,846,323	1.34	-36,095,167	1.84
Net capital gain (less loss):				
Net gain.....	9,969,731	1.07	268,202,336	0.74
Net loss.....	13,279,894	0.87	-29,833,878	0.92
Taxable Individual Retirement Arrangement distributions.....	8,291,357	1.27	88,219,481	2.13
Taxable pensions and annuities.....	22,794,417	0.69	357,840,960	1.06
Partnership and S Corporation:				
Net income.....	4,329,316	1.34	314,665,137	0.81
Net loss.....	2,394,105	2.06	-76,697,948	1.33
Estate and trust:				
Net income.....	539,946	4.32	12,459,427	3.68
Net loss.....	41,508	14.79	-1,219,102	5.86
Unemployment compensation.....	10,334,639	1.21	43,129,155	1.65
Taxable Social Security benefits.....	10,702,502	1.02	93,459,494	1.24
Other income:				
Net income.....	5,126,551	1.57	26,115,220	2.63
Net loss.....	341,079	6.03	-7,014,270	5.75
Payments to an Individual Retirement Arrangement.....	3,277,671	2.02	9,462,404	2.19
Moving expenses adjustment.....	947,470	4.12	2,215,391	6.36
Self-employment tax deduction.....	14,664,473	0.55	18,687,162	0.93
Self-employed health insurance deduction.....	3,571,152	1.44	10,494,247	1.59
Total statutory adjustments.....	28,911,078	0.55	77,161,432	0.93
Taxable income.....	102,275,969	0.17	4,096,127,651	0.16

Notes and References

[1] Tax Year 2001 included an additional 216,632 Tax Year 2000 returns filed late because of the tragic events of September 11, 2001. However, of these late filers, 787 high-income returns were not included in the SOI statistics for Tax Year 2001, as they were moved to Tax Year 2000.

[2] From the Federal Reserve Board, selected interest rates, the annual Federal funds rate for 1958 was 1.57, and, for 2002, the rate was 1.67. <http://www.federalreserve.gov/releases/h15/data/a/fedfund.txt>.

[3] U.S. Department of Labor, Bureau of Labor Statistics, Labor Force Statistics for the Current Population Survey, seasonally adjusted unemployment rates (1993 rate was 6.5) 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-*

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mental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, 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 taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 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. For married filing separate returns, this loss is limited to \$1,500. Any excess is carried forward to future years.
- [7] The remaining 1.4 percent of the returns did not need to 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 \$2.1 million for 2002. This tax, previously part of income tax after credits, was included in “other taxes” for 2002.

- [9] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer 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):

Year	CPI-U	Year	CPI-U
2002	179.9	1990	130.7
2001	177.1	1989	124.0
2000	172.2	1988	118.3
1999	166.6	1987	113.6
1998	163.0	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

- [10] See Campbell, David and Parisi, Michael, “Individual Income Tax Returns, 2001,” *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 2.
- [11] 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*.

Individual Income Tax Returns, 2002

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.....	130,076,443	6,033,585,532	110,938,441	4,559,690,903	63,584,806	149,024,899	4,453,829	54,564,465
No adjusted gross income.....	1,752,457	-80,192,750	626,604	14,433,526	886,802	4,876,148	79,213	1,447,627
\$1 under \$5,000.....	11,808,875	31,527,335	9,523,671	29,174,946	3,327,946	1,788,548	105,510	333,803
\$5,000 under \$10,000.....	12,472,745	93,413,516	9,813,694	69,760,341	3,616,154	4,010,411	158,903	561,954
\$10,000 under \$15,000.....	12,142,182	151,427,756	9,483,636	109,405,160	3,799,695	5,871,195	174,407	760,790
\$15,000 under \$20,000.....	11,290,146	197,066,732	9,195,913	149,357,382	3,661,587	6,451,340	159,933	933,255
\$20,000 under \$25,000.....	10,023,419	224,386,407	8,575,331	179,614,237	3,390,449	5,879,358	158,557	918,981
\$25,000 under \$30,000.....	8,574,575	234,951,863	7,543,729	192,739,425	3,306,089	5,034,073	144,998	803,371
\$30,000 under \$40,000.....	13,980,103	485,696,238	12,487,593	400,883,244	6,507,582	9,578,223	304,814	2,205,647
\$40,000 under \$50,000.....	10,550,456	472,821,958	9,518,514	392,954,495	5,977,000	8,373,928	338,523	2,453,862
\$50,000 under \$75,000.....	17,396,916	1,066,616,794	15,830,151	868,778,191	11,924,186	17,903,226	707,656	4,735,445
\$75,000 under \$100,000.....	9,247,839	794,489,072	8,535,746	649,365,422	7,444,727	12,802,032	538,818	4,651,430
\$100,000 under \$200,000.....	8,422,603	1,109,689,065	7,707,092	862,513,418	7,417,851	22,110,053	857,930	9,946,487
\$200,000 under \$500,000.....	1,908,466	548,814,753	1,667,756	352,867,687	1,827,153	14,385,282	485,307	9,002,100
\$500,000 under \$1,000,000.....	336,684	227,044,247	287,061	121,028,889	330,275	7,699,181	140,896	5,021,302
\$1,000,000 under \$1,500,000.....	78,121	94,072,610	64,492	41,461,936	77,096	3,873,990	41,269	2,288,464
\$1,500,000 under \$2,000,000.....	31,316	53,782,124	26,442	22,254,249	31,073	2,298,965	17,623	1,337,301
\$2,000,000 under \$5,000,000.....	44,205	130,305,117	37,807	50,474,848	43,878	5,859,660	27,951	3,180,930
\$5,000,000 under \$10,000,000.....	10,026	68,251,296	8,700	23,508,676	9,972	3,147,220	7,300	1,481,019
\$10,000,000 or more.....	5,309	129,421,398	4,510	29,114,831	5,293	7,082,065	4,218	2,500,696
Taxable returns.....	90,963,896	5,641,127,688	79,608,647	4,161,738,985	52,428,010	131,825,119	3,941,849	49,449,778
Nontaxable returns.....	39,112,547	392,457,843	31,329,795	397,951,918	11,156,796	17,199,781	511,980	5,114,687

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.....	31,409,759	103,241,332	23,838,529	23,875,813	425,963	6,523,019	13,750,982	256,878,740
No adjusted gross income.....	708,755	2,058,094	107,884	334,401	2,225	39,994	165,558	2,180,041
\$1 under \$5,000.....	1,718,414	1,180,845	109,824	66,931	*9,414	*45,579	966,432	2,589,860
\$5,000 under \$10,000.....	1,381,909	1,944,615	191,126	116,433	29,562	176,756	1,578,257	10,311,147
\$10,000 under \$15,000.....	1,579,914	2,588,121	389,732	179,478	39,840	336,788	1,342,934	12,323,127
\$15,000 under \$20,000.....	1,569,604	2,516,305	532,472	286,672	37,989	253,610	992,848	10,595,006
\$20,000 under \$25,000.....	1,347,454	2,584,726	703,917	343,312	32,458	234,840	869,180	10,452,457
\$25,000 under \$30,000.....	1,358,019	2,136,231	860,609	419,676	39,141	396,684	736,991	9,183,966
\$30,000 under \$40,000.....	2,601,364	4,154,750	2,317,613	1,238,598	72,441	742,876	1,238,169	16,722,005
\$40,000 under \$50,000.....	2,549,007	4,477,237	2,669,099	1,552,426	53,576	706,834	1,024,762	14,323,587
\$50,000 under \$75,000.....	5,605,223	11,199,779	6,247,940	4,124,170	70,646	1,669,184	1,939,113	32,358,573
\$75,000 under \$100,000.....	3,987,708	8,803,652	4,319,698	3,457,104	20,103	503,526	1,155,868	25,677,602
\$100,000 under \$200,000.....	5,022,562	18,608,074	4,197,705	4,989,249	13,301	597,850	1,248,448	52,627,441
\$200,000 under \$500,000.....	1,521,709	13,804,272	914,741	2,646,735	**5,044	**751,436	399,671	38,163,964
\$500,000 under \$1,000,000.....	299,991	7,565,093	178,724	1,273,809	**	**	64,122	9,834,159
\$1,000,000 under \$1,500,000.....	71,920	3,365,898	43,373	561,220	94	28,922	13,510	3,061,393
\$1,500,000 under \$2,000,000.....	29,266	1,972,594	17,872	325,915	*62	*8,552	5,340	1,476,109
\$2,000,000 under \$5,000,000.....	42,070	5,325,580	26,297	859,628	45	7,971	7,190	2,580,280
\$5,000,000 under \$10,000,000.....	9,675	2,861,596	6,422	420,792	*13	*16,963	1,734	938,008
\$10,000,000 or more.....	5,195	6,093,870	3,482	679,264	*7	*4,654	855	1,480,011
Taxable returns.....	26,407,341	94,222,378	21,840,679	22,118,697	323,892	5,748,208	8,565,329	211,224,060
Nontaxable returns.....	5,002,418	9,018,954	1,997,850	1,757,115	102,071	774,811	5,185,654	45,654,680

Footnotes at end of table.

Individual Income Tax Returns, 2002

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		Sales of capital assets reported on Form 1040, Schedule D					
	Net loss		distributions		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.....	4,846,323	36,095,167	939,523	420,312	9,969,731	268,202,336	13,279,894	29,833,878	3,204,530	22,035,753
No adjusted gross income.....	384,860	8,831,535	9,890	4,767	117,213	7,081,949	742,763	1,840,951	58,466	977,793
\$1 under \$5,000.....	144,851	699,250	109,514	21,792	462,905	545,342	632,363	1,318,783	117,849	130,161
\$5,000 under \$10,000.....	201,521	1,275,965	57,723	23,475	396,716	844,287	577,936	1,225,226	129,761	181,892
\$10,000 under \$15,000.....	243,978	1,364,835	53,446	15,071	499,129	1,217,359	583,718	1,241,104	142,941	252,771
\$15,000 under \$20,000.....	263,820	1,559,811	48,792	37,812	546,366	1,510,330	550,375	1,161,943	152,186	234,290
\$20,000 under \$25,000.....	287,736	1,532,710	48,805	15,162	459,302	1,692,737	484,479	1,048,212	138,751	165,335
\$25,000 under \$30,000.....	234,424	1,351,124	29,159	15,625	444,569	1,435,631	495,850	1,023,131	120,665	191,760
\$30,000 under \$40,000.....	533,420	2,574,021	94,142	70,688	795,180	2,969,487	1,017,170	2,246,432	234,268	371,280
\$40,000 under \$50,000.....	474,056	2,435,489	80,227	25,508	786,985	3,729,332	998,067	2,080,356	217,652	578,888
\$50,000 under \$75,000.....	932,183	5,020,320	179,179	85,488	1,779,138	10,993,702	2,148,445	4,655,967	600,786	1,307,493
\$75,000 under \$100,000.....	515,741	2,688,184	105,431	16,374	1,274,248	10,660,924	1,650,892	3,617,276	435,701	1,012,525
\$100,000 under \$200,000.....	487,676	3,159,819	95,420	77,883	1,641,215	32,198,201	2,321,875	5,487,690	559,459	2,264,400
\$200,000 under \$500,000.....	109,139	1,604,039	**27,346	**10,172	567,724	38,766,109	826,870	2,186,849	216,596	2,506,348
\$500,000 under \$1,000,000.....	21,108	670,457	**	**	122,228	25,695,625	168,189	469,196	48,032	1,658,354
\$1,000,000 under \$1,500,000.....	5,206	296,969	219	82	32,970	14,767,327	38,890	109,728	13,667	1,111,506
\$1,500,000 under \$2,000,000.....	2,132	172,856	120	267	14,216	9,848,258	14,990	42,912	5,490	774,743
\$2,000,000 under \$5,000,000.....	3,202	369,607	101	72	20,902	28,020,386	20,847	60,214	8,666	1,994,791
\$5,000,000 under \$10,000,000.....	774	206,351	*9	*74	5,377	18,469,586	4,310	12,540	2,135	1,294,080
\$10,000,000 or more.....	495	281,826	--	--	3,347	57,755,764	1,863	5,368	1,461	5,027,344
Taxable returns.....	3,506,229	21,075,810	780,602	359,372	8,676,310	255,597,141	10,540,569	23,563,368	2,758,524	20,116,316
Nontaxable returns.....	1,340,094	15,019,357	158,921	60,940	1,293,421	12,605,194	2,739,324	6,270,510	446,006	1,919,437

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.....	7,495,978	189,115,874	2,833,422	120,757,098	3,273,136	15,034,195	5,589,850	62,854,258	110,189	2,929,260
No adjusted gross income.....	420,057	18,507,264	235,760	13,178,986	76,918	721,819	254,850	4,421,761	3,499	93,928
\$1 under \$5,000.....	317,616	3,839,467	122,560	2,657,259	115,836	90,133	235,009	1,159,625	*3,013	*10,337
\$5,000 under \$10,000.....	247,878	3,701,447	93,415	2,590,131	135,163	222,339	179,518	1,084,955	4,997	4,437
\$10,000 under \$15,000.....	296,345	3,873,861	98,192	2,724,037	141,450	260,807	213,606	1,124,279	6,750	12,109
\$15,000 under \$20,000.....	286,163	4,011,122	83,369	2,269,461	150,116	233,531	213,153	1,644,546	4,078	9,154
\$20,000 under \$25,000.....	234,829	3,586,368	68,479	2,491,629	134,755	181,679	184,394	1,069,841	3,811	5,549
\$25,000 under \$30,000.....	248,414	3,451,088	77,078	2,340,825	118,761	187,376	187,649	1,096,479	2,945	11,187
\$30,000 under \$40,000.....	519,112	7,670,025	156,101	4,803,418	232,340	384,145	404,453	2,867,307	4,367	6,964
\$40,000 under \$50,000.....	515,841	8,341,591	200,534	5,461,471	217,406	486,724	389,800	2,880,900	8,776	54,247
\$50,000 under \$75,000.....	1,173,011	17,096,489	404,808	11,767,216	610,358	1,365,857	891,528	5,240,934	11,003	39,278
\$75,000 under \$100,000.....	925,682	14,879,676	306,363	10,192,176	441,069	1,030,032	722,024	4,560,769	11,344	114,541
\$100,000 under \$200,000.....	1,418,577	30,798,091	556,317	20,275,007	580,754	2,157,025	1,050,056	9,935,817	20,135	293,731
\$200,000 under \$500,000.....	633,923	30,112,997	300,918	19,168,538	238,397	2,626,978	468,541	10,488,444	12,495	211,977
\$500,000 under \$1,000,000.....	161,739	14,331,532	82,018	8,609,709	50,182	1,188,406	119,055	5,025,398	4,990	207,716
\$1,000,000 under \$1,500,000.....	42,489	5,918,409	20,735	3,057,938	13,083	670,946	32,545	2,408,831	2,573	162,155
\$1,500,000 under \$2,000,000.....	18,071	3,242,114	8,968	1,698,469	5,434	436,909	13,913	1,278,622	1,215	146,218
\$2,000,000 under \$5,000,000.....	26,458	8,238,528	13,161	4,111,130	8,044	1,003,707	21,442	3,478,529	2,504	310,378
\$5,000,000 under \$10,000,000.....	6,454	2,935,641	3,093	1,307,163	1,889	422,327	5,408	1,246,989	885	225,946
\$10,000,000 or more.....	3,319	4,580,166	1,554	2,052,537	1,180	1,363,452	2,904	1,840,228	808	1,009,406
Taxable returns.....	6,047,392	145,539,014	2,187,155	90,498,570	2,800,631	13,335,615	4,588,758	50,771,361	86,539	2,775,430
Nontaxable returns.....	1,448,585	43,576,860	646,268	30,258,528	472,505	1,698,581	1,001,092	12,082,898	23,649	153,830

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	66,230	837,233	381,264	9,348,788	598,468	9,980,261	9,227,810	275,941,861
No adjusted gross income.....	3,915	169,817	6,834	592,629	20,829	1,167,486	139,565	8,337,765
\$1 under \$5,000.....	*970	*5,635	14,739	56,863	10,489	44,120	425,680	665,387
\$5,000 under \$10,000.....	1,290	5,334	16,187	13,534	12,055	79,446	356,896	879,342
\$10,000 under \$15,000.....	1,755	8,156	13,693	20,142	19,150	67,264	456,585	1,196,504
\$15,000 under \$20,000.....	1,013	11,083	8,555	19,690	24,263	114,118	491,372	1,569,226
\$20,000 under \$25,000.....	2,732	6,332	11,730	4,135	10,908	44,592	407,213	1,787,985
\$25,000 under \$30,000.....	1,220	8,653	9,528	45,704	14,541	57,638	385,960	1,500,451
\$30,000 under \$40,000.....	7,192	12,295	17,939	42,279	30,940	67,323	706,350	3,103,165
\$40,000 under \$50,000.....	4,521	10,228	23,566	155,510	27,729	106,585	724,999	3,706,192
\$50,000 under \$75,000.....	6,784	18,092	57,191	161,661	78,035	329,549	1,570,083	11,432,038
\$75,000 under \$100,000.....	7,966	17,355	30,480	77,758	61,106	319,180	1,170,945	11,150,746
\$100,000 under \$200,000.....	7,092	61,140	72,511	366,589	136,968	1,079,072	1,584,539	34,139,692
\$200,000 under \$500,000.....	8,805	81,867	52,290	785,980	83,205	1,495,240	591,453	41,476,509
\$500,000 under \$1,000,000.....	3,789	63,506	22,028	766,140	35,789	1,141,288	132,437	27,344,768
\$1,000,000 under \$1,500,000.....	2,006	53,884	8,573	549,808	12,526	669,973	35,901	15,544,609
\$1,500,000 under \$2,000,000.....	1,197	49,296	4,266	365,772	5,774	389,884	15,609	10,072,566
\$2,000,000 under \$5,000,000.....	2,408	89,967	7,405	1,295,511	9,689	1,174,094	22,834	28,532,472
\$5,000,000 under \$10,000,000.....	832	49,452	2,205	885,122	2,693	571,562	5,857	18,419,166
\$10,000,000 or more.....	742	115,140	1,544	3,143,962	1,779	1,061,849	3,531	55,083,280
Taxable returns.....	49,954	612,907	325,609	8,376,715	511,766	8,053,356	8,002,831	260,550,683
Nontaxable returns.....	16,276	224,325	55,655	972,073	86,702	1,926,905	1,224,979	15,391,178

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.....	11,130,340	233,393,426	4,611,906	112,219,890	5,611,363	144,521,061	8,982,323	135,307,560
No adjusted gross income.....	638,782	21,134,188	313,943	12,342,410	89,101	4,359,955	463,899	9,087,822
\$1 under \$5,000.....	546,033	6,721,329	241,333	2,984,571	214,168	439,705	418,094	3,843,311
\$5,000 under \$10,000.....	491,608	6,533,947	177,577	3,089,307	202,741	676,080	386,470	3,750,385
\$10,000 under \$15,000.....	486,612	7,444,695	181,332	3,404,224	276,204	740,238	391,804	4,396,770
\$15,000 under \$20,000.....	467,538	8,894,159	172,093	3,486,174	295,606	920,493	364,168	5,626,792
\$20,000 under \$25,000.....	411,228	6,135,053	164,136	3,017,304	249,525	1,168,202	326,495	3,492,455
\$25,000 under \$30,000.....	414,382	6,068,419	137,448	2,974,261	230,996	851,072	333,366	3,242,813
\$30,000 under \$40,000.....	843,630	11,337,984	284,797	5,402,136	425,949	1,744,091	700,248	6,324,215
\$40,000 under \$50,000.....	803,766	11,403,233	282,736	5,349,154	446,356	1,875,990	662,356	6,547,945
\$50,000 under \$75,000.....	1,790,713	25,845,973	692,414	12,351,169	922,131	6,608,830	1,429,307	14,970,801
\$75,000 under \$100,000.....	1,369,914	19,790,444	553,531	9,670,085	724,877	5,839,103	1,088,413	11,177,440
\$100,000 under \$200,000.....	1,950,984	39,564,783	877,377	19,195,611	1,005,458	17,749,594	1,631,908	23,046,751
\$200,000 under \$500,000.....	701,399	30,706,042	389,308	14,259,522	379,936	21,594,133	590,830	19,133,148
\$500,000 under \$1,000,000.....	144,389	13,452,816	94,793	6,128,317	88,866	14,372,209	128,328	8,783,828
\$1,000,000 under \$1,500,000.....	33,357	5,170,704	22,950	2,394,683	26,018	8,780,917	29,376	3,164,462
\$1,500,000 under \$2,000,000.....	12,789	2,468,572	9,157	1,309,107	10,724	5,512,692	12,848	1,514,776
\$2,000,000 under \$5,000,000.....	17,929	5,732,323	12,892	2,492,159	16,024	14,687,687	18,263	3,639,606
\$5,000,000 under \$10,000,000.....	3,659	2,031,095	2,772	863,580	4,117	9,422,632	4,101	1,406,871
\$10,000,000 or more.....	1,628	2,957,670	1,317	1,506,117	2,567	27,177,436	2,049	2,157,370
Taxable returns.....	8,827,742	177,361,307	3,614,218	83,018,652	4,859,600	135,254,694	7,229,029	107,228,538
Nontaxable returns.....	2,302,598	56,032,120	997,688	29,201,238	751,763	9,266,367	1,753,293	28,079,022

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	2,230,051	100,825,134	57,023	977,207	984,801	57,114,401	817,942	16,406,888
No adjusted gross income.....	77,375	4,445,091	4,169	93,841	21,945	2,117,901	27,737	2,282,655
\$1 under \$5,000.....	49,439	256,175	*929	*7,786	26,971	28,865	24,938	141,947
\$5,000 under \$10,000.....	68,291	404,546	*1,286	*7,975	32,397	83,841	24,326	71,252
\$10,000 under \$15,000.....	87,193	787,647	*1,367	*4,282	32,065	91,507	25,700	213,537
\$15,000 under \$20,000.....	109,524	738,474	1,405	13,640	26,054	131,835	26,201	113,067
\$20,000 under \$25,000.....	84,950	833,987	2,514	8,850	34,579	165,675	29,146	163,566
\$25,000 under \$30,000.....	88,174	760,058	1,637	8,185	25,707	82,248	30,090	141,265
\$30,000 under \$40,000.....	175,000	1,538,336	7,112	16,358	54,589	309,382	58,705	316,586
\$40,000 under \$50,000.....	141,923	2,033,767	2,459	14,142	48,397	205,488	38,975	206,454
\$50,000 under \$75,000.....	325,793	5,140,866	6,031	22,711	152,303	1,317,782	105,176	795,890
\$75,000 under \$100,000.....	253,893	5,369,751	7,224	38,496	98,346	1,080,336	76,855	503,454
\$100,000 under \$200,000.....	436,506	16,510,516	5,884	73,985	197,551	3,563,329	174,175	2,015,836
\$200,000 under \$500,000.....	219,839	18,278,467	7,949	104,975	140,472	6,365,660	102,642	2,597,199
\$500,000 under \$1,000,000.....	64,573	11,073,574	2,697	86,701	51,463	4,941,616	39,781	1,729,104
\$1,000,000 under \$1,500,000.....	18,826	5,099,506	1,267	75,137	15,766	3,103,311	13,886	1,090,798
\$1,500,000 under \$2,000,000.....	8,795	3,124,692	756	66,862	7,673	2,214,320	5,856	442,751
\$2,000,000 under \$5,000,000.....	13,768	8,589,016	1,467	113,723	12,675	7,279,494	9,690	1,643,055
\$5,000,000 under \$10,000,000.....	3,742	4,645,416	470	52,405	3,525	5,229,671	2,534	663,028
\$10,000,000 or more.....	2,447	11,195,249	401	167,154	2,323	18,802,140	1,530	1,275,444
Taxable returns.....	1,877,266	92,907,002	43,324	808,161	861,775	53,970,038	691,865	12,342,709
Nontaxable returns.....	352,785	7,918,133	13,699	169,046	123,026	3,144,362	126,077	4,064,179

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.....	6,627,703	4,922,230	789,392	7,291,728	938,985	9,678,258	8,291,357	88,219,481
No adjusted gross income.....	183,035	87,306	56,082	744,891	80,668	4,070,213	69,483	749,919
\$1 under \$5,000.....	327,712	196,927	25,443	79,193	26,126	187,662	184,196	418,488
\$5,000 under \$10,000.....	273,005	99,846	28,858	110,368	35,474	143,463	461,356	1,547,248
\$10,000 under \$15,000.....	304,723	146,113	28,368	117,744	17,203	130,476	720,415	2,925,685
\$15,000 under \$20,000.....	283,152	123,939	35,874	164,271	38,643	112,165	786,132	4,329,289
\$20,000 under \$25,000.....	235,607	167,244	39,737	164,325	38,060	236,303	565,059	3,307,420
\$25,000 under \$30,000.....	237,543	105,178	28,485	156,620	33,682	218,480	490,210	3,168,587
\$30,000 under \$40,000.....	440,714	232,668	57,661	301,062	58,827	377,243	900,666	6,045,249
\$40,000 under \$50,000.....	511,260	264,073	60,825	326,049	63,823	317,823	760,780	6,764,217
\$50,000 under \$75,000.....	1,104,424	659,159	124,524	811,786	133,868	551,074	1,508,883	16,760,302
\$75,000 under \$100,000.....	819,130	460,587	79,909	695,628	94,561	251,004	858,157	13,682,298
\$100,000 under \$200,000.....	1,221,528	1,076,018	126,817	1,162,104	144,390	660,809	784,682	18,420,073
\$200,000 under \$500,000.....	500,937	623,763	61,892	1,038,771	105,719	808,425	165,747	7,978,936
\$500,000 under \$1,000,000.....	115,802	232,288	19,206	454,082	37,241	414,695	23,388	1,333,512
\$1,000,000 under \$1,500,000.....	29,885	114,932	6,437	190,660	13,019	248,309	6,029	326,428
\$1,500,000 under \$2,000,000.....	13,063	85,752	2,789	144,473	5,536	121,848	2,170	143,515
\$2,000,000 under \$5,000,000.....	19,017	114,644	4,516	240,855	8,596	343,679	3,019	232,111
\$5,000,000 under \$10,000,000.....	4,663	75,249	1,209	133,685	2,211	145,712	650	61,885
\$10,000,000 or more.....	2,504	56,545	761	255,160	1,339	338,875	335	24,320
Taxable returns.....	5,634,160	4,379,049	594,178	5,905,153	713,000	4,339,833	6,960,403	81,782,586
Nontaxable returns.....	993,543	543,181	195,214	1,386,575	225,985	5,338,425	1,330,954	6,436,895

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	24,857,470	561,031,602	22,794,417	357,840,960	4,228,529	49,265,943	4,500,788	34,253,712
No adjusted gross income.....	182,388	5,895,062	141,617	1,337,112	99,924	1,407,666	203,005	3,125,991
\$1 under \$5,000.....	586,925	5,236,265	546,522	1,305,808	114,440	367,169	87,693	684,982
\$5,000 under \$10,000.....	1,576,957	11,115,761	1,531,061	7,596,752	215,525	819,794	149,842	885,699
\$10,000 under \$15,000.....	2,202,173	21,210,240	2,145,783	16,930,323	251,607	1,143,962	191,533	1,144,050
\$15,000 under \$20,000.....	2,233,730	28,030,313	2,153,169	21,563,347	262,346	1,398,362	217,387	1,203,261
\$20,000 under \$25,000.....	1,764,164	25,276,397	1,706,152	19,605,236	246,021	1,326,911	185,733	1,126,136
\$25,000 under \$30,000.....	1,501,385	24,027,808	1,405,914	18,689,513	193,746	1,093,121	202,301	1,085,100
\$30,000 under \$40,000.....	2,755,231	50,413,369	2,589,321	37,760,121	387,447	2,392,925	395,464	2,596,495
\$40,000 under \$50,000.....	2,283,545	43,756,119	2,083,540	32,923,812	325,978	2,080,680	411,929	2,484,734
\$50,000 under \$75,000.....	4,360,786	108,239,617	3,956,766	75,731,700	682,440	5,941,813	853,931	5,655,871
\$75,000 under \$100,000.....	2,510,194	86,269,964	2,176,602	51,725,487	480,291	4,534,928	601,923	4,130,175
\$100,000 under \$200,000.....	2,317,954	99,645,372	1,915,919	55,260,560	616,408	9,478,675	712,315	6,098,932
\$200,000 under \$500,000.....	463,719	36,590,411	356,474	13,396,995	258,854	8,343,957	227,196	2,623,365
\$500,000 under \$1,000,000.....	76,864	8,412,421	54,456	2,313,036	60,346	3,839,231	40,269	737,045
\$1,000,000 under \$1,500,000.....	18,869	2,540,895	14,095	590,235	15,146	1,536,565	9,212	240,226
\$1,500,000 under \$2,000,000.....	7,472	1,021,417	5,592	277,666	6,252	825,332	3,972	101,420
\$2,000,000 under \$5,000,000.....	11,012	2,096,562	8,325	519,944	8,722	1,633,249	5,179	196,747
\$5,000,000 under \$10,000,000.....	2,668	694,917	1,996	180,266	1,986	609,279	1,187	71,206
\$10,000,000 or more.....	1,433	558,693	1,112	133,046	1,051	492,325	719	62,279
Taxable returns.....	20,506,025	514,537,863	18,713,890	331,763,538	3,379,007	44,146,750	3,589,520	25,927,258
Nontaxable returns.....	4,351,445	46,493,739	4,080,526	26,077,422	849,522	5,119,193	911,269	8,326,454

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.....	1,118,018	8,013,942	38,389	140,775	475,661	3,449,958	144,640	663,382
No adjusted gross income.....	28,604	312,550	3,986	47,719	8,957	67,399	13,462	139,727
\$1 under \$5,000.....	34,392	45,443	*178	*780	17,344	25,115	*4,950	*58,220
\$5,000 under \$10,000.....	47,010	129,407	*3	*(Z)	31,547	101,567	7,395	43,272
\$10,000 under \$15,000.....	60,500	123,401	*9	*4	46,093	201,227	5,945	18,434
\$15,000 under \$20,000.....	72,822	160,108	*2,001	*1,467	42,314	195,649	9,290	31,233
\$20,000 under \$25,000.....	58,687	110,568	*918	*402	27,214	173,507	7,230	21,752
\$25,000 under \$30,000.....	47,611	114,934	*949	*794	23,484	124,091	8,491	37,676
\$30,000 under \$40,000.....	81,878	215,081	*1,158	*691	45,917	252,491	15,890	24,120
\$40,000 under \$50,000.....	84,237	189,147	*5,022	*8,061	32,065	134,957	14,490	39,839
\$50,000 under \$75,000.....	179,419	718,398	9,006	11,386	77,501	713,019	23,905	76,621
\$75,000 under \$100,000.....	133,011	648,343	3,762	2,884	57,042	436,145	14,856	46,447
\$100,000 under \$200,000.....	174,807	1,575,388	5,649	8,027	51,401	753,669	**17,681	**107,368
\$200,000 under \$500,000.....	74,036	1,122,364	**5,058	**44,375	**13,350	**242,496	**	**
\$500,000 under \$1,000,000.....	22,328	690,194	**	**	**	**	518	7,719
\$1,000,000 under \$1,500,000.....	6,960	373,908	247	3,866	685	7,055	269	6,417
\$1,500,000 under \$2,000,000.....	3,141	234,606	130	2,388	271	7,447	88	932
\$2,000,000 under \$5,000,000.....	5,705	596,646	218	2,154	332	6,958	135	1,536
\$5,000,000 under \$10,000,000.....	1,703	267,405	51	879	92	4,325	27	424
\$10,000,000 or more.....	1,165	386,050	43	4,897	53	2,841	18	1,645
Taxable returns.....	925,008	7,149,803	32,767	87,117	389,479	3,100,049	108,466	385,774
Nontaxable returns.....	193,010	864,138	5,622	53,658	86,182	349,909	36,174	277,609

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	5,375,829	59,908,923	4,262,450	30,923,790	4,329,316	314,665,137	2,394,105	76,697,948
No adjusted gross income.....	119,896	1,684,076	213,611	3,197,361	55,367	1,861,278	249,459	35,850,331
\$1 under \$5,000.....	164,564	428,608	85,548	530,611	98,904	345,895	63,014	854,791
\$5,000 under \$10,000.....	281,049	1,011,965	148,889	931,200	107,495	587,192	79,033	1,116,083
\$10,000 under \$15,000.....	327,271	1,444,663	188,873	1,099,025	138,310	950,651	88,353	838,563
\$15,000 under \$20,000.....	345,053	1,735,373	219,790	1,243,715	124,686	1,090,756	71,665	775,998
\$20,000 under \$25,000.....	309,784	1,594,281	189,375	1,022,591	138,404	1,431,679	77,321	1,034,541
\$25,000 under \$30,000.....	249,215	1,322,899	204,520	1,082,843	120,450	1,375,860	78,807	856,274
\$30,000 under \$40,000.....	483,950	2,827,561	395,169	2,394,334	297,434	3,956,069	177,558	1,559,948
\$40,000 under \$50,000.....	408,541	2,383,682	419,444	2,437,560	245,284	3,446,751	176,519	1,877,663
\$50,000 under \$75,000.....	888,963	7,285,385	855,067	5,529,453	661,901	11,055,147	406,489	3,893,761
\$75,000 under \$100,000.....	620,667	5,554,608	599,188	4,168,697	512,680	10,655,790	270,683	2,823,292
\$100,000 under \$200,000.....	759,239	11,632,685	593,410	4,578,296	962,115	41,211,934	408,849	6,342,779
\$200,000 under \$500,000.....	296,660	9,517,823	109,872	1,624,133	595,564	67,357,552	175,515	5,497,266
\$500,000 under \$1,000,000.....	74,876	4,515,598	25,549	548,200	173,531	49,338,751	41,306	2,897,366
\$1,000,000 under \$1,500,000.....	19,780	1,922,696	6,021	188,374	44,242	25,033,663	11,732	1,506,976
\$1,500,000 under \$2,000,000.....	8,405	1,061,786	2,872	87,430	18,234	14,681,671	5,232	941,903
\$2,000,000 under \$5,000,000.....	12,823	2,225,541	3,828	160,366	25,835	35,177,029	8,570	2,711,228
\$5,000,000 under \$10,000,000.....	3,244	878,047	856	51,071	5,843	17,869,659	2,370	1,348,615
\$10,000,000 or more.....	1,850	881,643	567	48,530	3,036	27,237,810	1,630	3,970,572
Taxable returns.....	4,318,522	53,774,709	3,347,147	22,890,655	3,797,871	307,583,633	1,756,727	34,160,985
Nontaxable returns.....	1,057,307	6,134,213	915,303	8,033,135	531,445	7,081,504	637,378	42,536,963

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.....	539,946	12,459,427	41,508	1,219,102	556,331	6,324,051	1,438,741	20,743,770
No adjusted gross income.....	9,564	190,728	2,910	568,961	22,957	259,978	133,675	4,701,108
\$1 under \$5,000.....	19,257	37,470	*31	*4,690	34,677	73,293	43,111	354,491
\$5,000 under \$10,000.....	22,959	87,040	--	--	37,104	157,115	70,740	664,853
\$10,000 under \$15,000.....	34,922	138,355	**1,886	**13,845	47,639	352,675	72,953	936,005
\$15,000 under \$20,000.....	23,523	88,949	**	**	37,612	397,025	87,760	817,497
\$20,000 under \$25,000.....	12,123	66,468	*958	*157	34,004	209,986	103,579	1,071,929
\$25,000 under \$30,000.....	16,076	23,222	*2,001	*7,164	45,932	540,543	90,893	887,274
\$30,000 under \$40,000.....	32,750	198,489	*1,266	*2,510	53,966	501,408	163,438	1,825,725
\$40,000 under \$50,000.....	39,902	267,956	1,050	10,012	53,788	500,888	138,906	1,610,882
\$50,000 under \$75,000.....	79,751	527,401	12,655	50,813	91,687	1,313,013	242,163	2,435,961
\$75,000 under \$100,000.....	74,623	704,489	1,261	1,705	51,533	533,765	131,542	1,508,845
\$100,000 under \$200,000.....	99,979	1,567,476	10,806	73,003	30,335	772,781	108,441	1,716,504
\$200,000 under \$500,000.....	50,619	2,162,934	3,271	91,982	**13,752	**567,988	38,422	1,124,785
\$500,000 under \$1,000,000.....	13,535	1,363,823	1,486	44,773	**	**	8,122	428,478
\$1,000,000 under \$1,500,000.....	3,933	631,858	557	29,718	612	44,514	2,206	166,037
\$1,500,000 under \$2,000,000.....	1,659	372,915	296	29,779	277	26,042	882	95,372
\$2,000,000 under \$5,000,000.....	3,195	1,330,265	623	67,640	319	39,895	1,366	201,025
\$5,000,000 under \$10,000,000.....	908	868,261	236	120,745	97	8,143	323	110,041
\$10,000,000 or more.....	666	1,831,328	214	101,605	43	24,999	219	86,960
Taxable returns.....	458,714	11,985,200	36,151	615,498	354,794	4,667,726	1,003,901	12,710,015
Nontaxable returns.....	81,232	474,226	5,357	603,604	201,537	1,656,324	434,840	8,033,755

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	10,334,639	43,129,155	13,869,265	205,658,281	10,702,502	93,459,494	316,931	14,936,779
No adjusted gross income.....	35,061	216,473	163,738	2,042,536	1,036	11,008	80,154	2,751,645
\$1 under \$5,000.....	225,192	442,071	442,802	5,208,527	10,245	37,268	60,432	2,308,646
\$5,000 under \$10,000.....	903,942	2,695,830	742,246	9,362,726	29,179	134,758	16,370	836,721
\$10,000 under \$15,000.....	1,131,026	4,388,081	878,896	11,876,124	36,219	136,857	18,913	706,697
\$15,000 under \$20,000.....	1,085,328	4,538,396	939,359	13,825,245	213,454	262,722	13,775	565,523
\$20,000 under \$25,000.....	974,445	4,314,370	1,089,865	15,795,120	844,679	1,134,197	8,369	325,194
\$25,000 under \$30,000.....	792,944	3,445,272	1,111,063	16,332,029	1,066,605	2,437,124	*5,242	*286,084
\$30,000 under \$40,000.....	1,275,278	5,288,851	1,926,335	26,556,058	1,926,305	8,321,329	18,711	925,064
\$40,000 under \$50,000.....	970,218	4,130,996	1,375,749	19,126,977	1,375,749	10,598,275	11,384	757,648
\$50,000 under \$75,000.....	1,661,940	7,183,021	2,553,931	37,458,609	2,553,931	29,534,382	22,902	1,267,013
\$75,000 under \$100,000.....	742,092	3,645,498	1,243,733	20,876,516	1,243,733	17,734,658	12,224	691,898
\$100,000 under \$200,000.....	484,422	2,503,688	1,046,817	19,743,343	1,046,667	16,780,886	25,496	1,809,143
\$200,000 under \$500,000.....	45,778	293,612	273,075	5,658,632	273,045	4,809,584	15,841	1,194,823
\$500,000 under \$1,000,000.....	5,123	29,635	51,340	1,101,507	51,340	936,270	4,444	313,260
\$1,000,000 under \$1,500,000.....	996	7,451	14,184	314,132	14,184	267,009	1,162	89,608
\$1,500,000 under \$2,000,000.....	442	3,058	5,594	130,901	5,594	111,265	426	30,105
\$2,000,000 under \$5,000,000.....	355	2,494	7,650	178,673	7,650	151,870	840	59,949
\$5,000,000 under \$10,000,000.....	43	261	1,877	45,742	1,877	38,881	161	11,528
\$10,000,000 or more.....	16	98	1,011	24,884	1,011	21,151	83	6,229
Taxable returns.....	7,281,555	31,441,644	11,697,272	175,261,021	10,265,462	91,724,212	136,438	7,554,387
Nontaxable returns.....	3,053,084	11,687,511	2,171,993	30,397,261	437,040	1,735,282	180,493	7,382,392

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.....	5,126,551	26,115,220	341,079	7,014,270	670,081	58,126,147	1,552,398	18,745,144
No adjusted gross income.....	68,911	651,183	135,647	3,693,063	380,473	52,551,016	13,811	136,947
\$1 under \$5,000.....	245,566	449,194	6,585	91,560	64,718	364,977	29,646	49,912
\$5,000 under \$10,000.....	297,479	750,381	5,654	81,441	42,822	385,849	63,224	172,074
\$10,000 under \$15,000.....	275,687	723,804	7,127	31,154	35,207	320,565	73,046	259,339
\$15,000 under \$20,000.....	267,813	819,657	9,287	67,496	25,773	357,715	107,180	357,224
\$20,000 under \$25,000.....	254,958	723,575	6,485	39,912	18,026	287,541	95,739	447,097
\$25,000 under \$30,000.....	245,499	689,492	12,272	80,236	12,130	146,038	101,148	389,584
\$30,000 under \$40,000.....	453,265	1,325,212	14,045	145,773	17,964	240,090	140,815	579,140
\$40,000 under \$50,000.....	461,258	1,331,907	13,938	108,947	13,538	183,548	143,198	845,875
\$50,000 under \$75,000.....	904,412	2,676,167	42,511	409,298	20,210	325,909	301,881	1,784,103
\$75,000 under \$100,000.....	611,812	1,994,953	23,984	214,827	12,488	378,717	227,081	1,783,823
\$100,000 under \$200,000.....	718,011	4,346,945	30,825	544,631	14,628	501,593	190,089	3,441,383
\$200,000 under \$500,000.....	231,294	3,871,510	22,451	734,317	8,715	591,954	49,948	3,000,223
\$500,000 under \$1,000,000.....	52,567	1,572,246	5,736	280,422	1,904	381,944	10,183	1,320,099
\$1,000,000 under \$1,500,000.....	16,218	1,120,537	1,956	102,516	626	244,584	2,409	722,521
\$1,500,000 under \$2,000,000.....	6,828	501,000	680	44,883	271	154,902	1,106	387,058
\$2,000,000 under \$5,000,000.....	10,435	1,276,313	1,316	192,085	390	273,305	1,394	987,492
\$5,000,000 under \$10,000,000.....	2,776	584,890	326	59,412	124	125,768	326	612,974
\$10,000,000 or more.....	1,762	706,253	256	92,299	74	310,134	175	1,468,273
Taxable returns.....	4,168,953	22,877,733	180,228	3,006,414	124,241	5,206,843	1,292,664	16,913,272
Nontaxable returns.....	957,598	3,237,488	160,852	4,007,856	545,840	52,919,304	259,734	1,831,872

Footnotes at end of table.

Individual Income Tax Returns, 2002

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		Educator expenses deduction		Tuition and fees deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns.....	28,911,078	77,161,432	3,277,671	9,462,404	6,640,784	4,469,546	2,884,403	712,505	3,444,941	6,154,145
No adjusted gross income.....	300,484	989,080	11,692	32,564	32,025	27,144	4,013	787	35,993	84,714
\$1 under \$5,000.....	1,124,814	838,247	33,388	56,802	64,833	28,481	*11,329	*2,781	111,891	240,574
\$5,000 under \$10,000.....	2,063,961	1,963,869	59,258	125,504	188,779	88,826	20,917	3,585	201,685	376,024
\$10,000 under \$15,000.....	2,025,666	2,194,464	119,523	214,793	275,044	123,184	45,267	9,746	185,568	292,203
\$15,000 under \$20,000.....	1,771,685	2,626,855	179,740	410,652	369,426	222,205	73,234	16,445	158,700	282,962
\$20,000 under \$25,000.....	1,811,328	2,829,968	225,937	532,955	471,621	296,228	90,236	19,662	185,892	267,892
\$25,000 under \$30,000.....	1,705,812	2,709,521	236,114	575,254	556,962	354,758	136,410	29,730	143,792	189,431
\$30,000 under \$40,000.....	3,111,322	5,476,986	470,919	1,210,001	1,038,126	677,736	289,159	69,189	300,767	418,208
\$40,000 under \$50,000.....	2,699,049	5,021,869	376,191	1,076,660	908,742	689,570	302,723	68,199	267,306	414,808
\$50,000 under \$75,000.....	4,960,172	11,018,358	611,443	1,771,047	1,490,088	1,006,285	748,633	187,464	617,947	960,522
\$75,000 under \$100,000.....	3,151,257	9,164,118	395,673	1,262,996	852,630	741,402	586,233	151,861	654,546	1,346,625
\$100,000 under \$200,000.....	3,141,282	16,259,353	465,778	1,719,298	392,508	213,727	**572,992	**152,243	580,854	1,280,182
\$200,000 under \$500,000.....	789,474	10,830,678	71,457	371,460	--	--	**	**	--	--
\$500,000 under \$1,000,000.....	165,058	3,068,350	14,262	69,797	--	--	2,772	700	--	--
\$1,000,000 under \$1,500,000.....	40,780	922,912	3,045	15,854	--	--	189	46	--	--
\$1,500,000 under \$2,000,000.....	16,548	391,245	1,195	6,240	--	--	127	31	--	--
\$2,000,000 under \$5,000,000.....	23,895	568,019	1,696	8,709	--	--	149	35	--	--
\$5,000,000 under \$10,000,000.....	5,509	156,793	250	1,287	--	--	13	2	--	--
\$10,000,000 or more.....	2,981	130,747	109	530	--	--	*7	*1	--	--
Taxable returns.....	21,687,369	67,001,869	2,817,795	8,338,568	5,808,124	3,971,512	2,702,298	670,571	2,780,709	4,943,259
Nontaxable returns.....	7,223,708	10,159,563	459,876	1,123,836	832,661	498,034	182,105	41,934	664,232	1,210,886

Size of adjusted gross income	Statutory adjustments--continued									
	Deduction for self-employment tax		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	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns.....	14,664,473	18,687,162	3,571,152	10,494,247	947,470	2,215,391	1,186,947	16,349,738	804,926	192,750
No adjusted gross income.....	184,445	152,663	88,516	243,814	11,473	47,808	3,280	18,674	11,969	2,489
\$1 under \$5,000.....	913,971	211,007	129,432	245,223	*7,354	*11,369	3,950	5,617	27,930	3,725
\$5,000 under \$10,000.....	1,610,011	748,836	146,500	313,361	37,274	61,717	8,880	156,499	61,345	22,708
\$10,000 under \$15,000.....	1,399,385	950,491	198,726	384,251	42,318	69,251	13,651	33,269	75,114	34,460
\$15,000 under \$20,000.....	1,033,914	825,929	235,651	482,236	49,859	100,683	17,562	52,972	62,052	6,087
\$20,000 under \$25,000.....	913,975	819,325	216,192	491,267	82,130	77,161	19,559	71,149	66,362	21,985
\$25,000 under \$30,000.....	775,335	752,503	200,717	452,290	61,936	102,299	19,980	73,263	45,337	4,510
\$30,000 under \$40,000.....	1,277,217	1,363,534	340,959	857,858	107,579	169,645	55,449	337,077	82,959	12,977
\$40,000 under \$50,000.....	1,078,657	1,198,699	265,643	710,442	103,870	197,771	54,433	346,106	69,810	13,503
\$50,000 under \$75,000.....	2,032,319	2,699,034	515,681	1,519,052	173,103	545,442	167,039	1,111,159	145,128	17,197
\$75,000 under \$100,000.....	1,202,092	1,985,885	319,029	998,584	**242,974	**702,327	159,172	1,408,746	66,106	14,798
\$100,000 under \$200,000.....	1,477,517	3,622,561	515,968	1,852,335	--	**	375,029	5,127,692	70,350	28,578
\$200,000 under \$500,000.....	579,767	2,209,283	281,368	1,316,246	24,508	102,241	224,470	5,458,794	16,757	6,766
\$500,000 under \$1,000,000.....	120,647	597,149	73,654	385,577	2,032	15,509	43,717	1,413,304	2,545	1,569
\$1,000,000 under \$1,500,000.....	29,766	201,831	20,384	110,986	604	6,763	10,755	370,934	668	321
\$1,500,000 under \$2,000,000.....	11,942	94,147	8,150	48,173	185	2,354	4,052	144,730	169	85
\$2,000,000 under \$5,000,000.....	17,012	144,868	11,176	62,136	212	2,151	4,566	172,197	220	810
\$5,000,000 under \$10,000,000.....	4,176	49,703	2,262	13,309	43	784	931	30,356	75	81
\$10,000,000 or more.....	2,326	59,715	1,145	7,109	13	115	471	17,201	29	102
Taxable returns.....	9,343,267	15,110,869	2,699,579	8,319,822	822,449	1,948,107	1,118,579	15,937,030	623,974	135,619
Nontaxable returns.....	5,321,207	3,576,294	871,573	2,174,425	125,020	267,284	68,368	412,709	180,951	57,131

Footnotes at end of table.

Individual Income Tax Returns, 2002

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
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns.....	587,219	7,183,522	61,118	121,282	208,348	1,064,125	2,074	54,614
No adjusted gross income.....	10,480	259,092	*340	*276	4,196	119,057	--	--
\$1 under \$5,000.....	*1,972	*14,666	*159	*191	*5,849	*17,812	--	--
\$5,000 under \$10,000.....	10,809	46,148	*1,914	*3,057	*6,867	*17,604	--	--
\$10,000 under \$15,000.....	10,864	44,019	*3,860	*4,011	10,661	34,787	--	--
\$15,000 under \$20,000.....	32,243	221,331	*964	*289	*6,943	*5,066	--	--
\$20,000 under \$25,000.....	19,264	221,387	*1,210	*2,018	*7,894	*8,939	--	--
\$25,000 under \$30,000.....	19,022	124,236	*4,306	*4,583	*9,016	*33,467	**1,136	**25,799
\$30,000 under \$40,000.....	57,685	234,816	*3,329	*8,280	27,289	117,665	--	--
\$40,000 under \$50,000.....	46,838	248,376	*7,551	*7,390	20,629	50,342	--	--
\$50,000 under \$75,000.....	119,719	1,014,032	**21,476	**50,344	43,081	161,440	--	--
\$75,000 under \$100,000.....	87,521	848,039	4,380	11,313	29,232	133,712	**	**
\$100,000 under \$200,000.....	112,442	1,630,844	11,153	28,256	27,311	166,087	166	6,089
\$200,000 under \$500,000.....	42,046	1,204,749	**	**	**8,740	**155,120	657	16,348
\$500,000 under \$1,000,000.....	10,140	526,447	**	**	**	**	**	**
\$1,000,000 under \$1,500,000.....	2,772	188,581	312	789	343	24,873	*50	*1,935
\$1,500,000 under \$2,000,000.....	1,082	91,663	*53	*148	106	2,147	*25	*1,527
\$2,000,000 under \$5,000,000.....	1,664	162,455	95	287	128	12,340	*30	*2,031
\$5,000,000 under \$10,000,000.....	430	57,894	**17	**49	36	3,201	*4	*130
\$10,000,000 or more.....	226	44,749	**	**	26	468	*6	*755
Taxable returns.....	541,695	6,626,133	53,308	109,029	169,363	837,316	2,056	54,035
Nontaxable returns.....	45,524	557,389	7,810	12,253	38,985	226,810	18	579

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
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns.....	82,655,191	477,170,045	10,857,098	14,897,487	45,647,551	898,047,320	258,716,374	761,440,430
No adjusted gross income.....	--	--	--	--	--	--	2,800,632	8,370,181
\$1 under \$5,000.....	11,508,805	45,706,506	821,436	1,057,334	296,049	3,940,469	8,769,028	26,501,885
\$5,000 under \$10,000.....	11,890,585	64,225,770	1,587,204	2,056,389	578,139	7,864,117	16,389,815	49,056,372
\$10,000 under \$15,000.....	11,095,992	63,920,716	1,858,146	2,488,142	1,043,918	13,093,704	20,617,550	61,723,758
\$15,000 under \$20,000.....	9,923,353	58,845,916	1,569,345	2,189,462	1,365,834	16,557,642	20,436,134	61,213,300
\$20,000 under \$25,000.....	8,274,737	50,068,859	995,103	1,401,663	1,748,681	21,831,685	19,454,306	58,277,829
\$25,000 under \$30,000.....	6,576,477	39,849,829	711,127	996,995	1,993,119	24,627,217	16,748,171	50,166,855
\$30,000 under \$40,000.....	9,231,261	57,096,107	1,052,339	1,478,189	4,744,833	59,961,632	28,474,809	85,291,071
\$40,000 under \$50,000.....	5,579,516	36,665,994	640,493	891,159	4,970,941	67,855,487	23,871,134	71,536,948
\$50,000 under \$75,000.....	6,100,768	42,735,295	**1,047,30	**1,474,794	11,296,148	175,469,952	43,805,399	131,314,034
\$75,000 under \$100,000.....	1,610,431	11,834,585	365,784	550,139	7,636,441	143,098,907	26,099,094	78,246,693
\$100,000 under \$200,000.....	717,939	5,200,336	205,546	308,497	7,704,664	199,789,087	24,182,730	72,149,169
\$200,000 under \$500,000.....	104,525	727,560	**	**	1,803,941	83,415,127	5,590,185	7,592,337
\$500,000 under \$1,000,000.....	26,896	191,267	**	**	309,788	27,820,761	990,930	(³)
\$1,000,000 under \$1,500,000.....	7,784	56,694	1,918	2,775	70,321	10,574,928	225,536	(³)
\$1,500,000 under \$2,000,000.....	2,599	18,986	619	884	28,717	5,756,944	89,988	(³)
\$2,000,000 under \$5,000,000.....	2,905	21,186	605	876	41,301	13,520,720	127,504	(³)
\$5,000,000 under \$10,000,000.....	449	3,231	97	144	9,577	7,024,311	28,564	(³)
\$10,000,000 or more.....	170	1,208	34	46	5,139	15,844,629	14,862	(³)
Taxable returns.....	50,192,497	288,271,429	7,683,453	10,506,456	40,750,401	805,098,892	176,189,446	514,062,326
Nontaxable returns.....	32,462,695	188,898,617	3,173,645	4,391,031	4,897,150	92,948,429	82,526,928	247,378,105

* 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 2002) 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.

(Z) Less than \$500.

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

Individual Income Tax Returns, 2002

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.....	130,076,443	102,275,969	4,096,127,651	1,910,789	6,853,901	102,293,722	836,842,718	40,614,049	39,862,411
No adjusted gross income.....	1,752,457	--	--	4,681	126,779	6,362	126,812	3,505	2,530
\$1 under \$5,000.....	11,808,875	1,048,772	758,677	*162	*360	1,043,946	86,032	66,586	1,988
\$5,000 under \$10,000.....	12,472,745	4,897,356	8,865,253	3,181	1,730	4,900,184	920,171	973,630	88,808
\$10,000 under \$15,000.....	12,142,182	7,371,234	31,919,997	*1,948	*724	7,368,855	3,360,944	1,953,420	420,240
\$15,000 under \$20,000.....	11,290,146	9,597,191	65,141,105	*939	*2,661	9,597,592	7,533,723	3,591,100	1,296,278
\$20,000 under \$25,000.....	10,023,419	9,397,941	96,349,492	2,434	8,197	9,398,913	11,595,051	4,368,212	2,521,266
\$25,000 under \$30,000.....	8,574,575	8,335,700	121,068,621	*2,045	*895	8,335,821	15,081,338	3,412,145	2,752,051
\$30,000 under \$40,000.....	13,980,103	13,769,766	284,041,793	16,117	23,210	13,771,581	37,348,222	5,486,696	4,693,512
\$40,000 under \$50,000.....	10,550,456	10,471,833	296,662,439	33,881	34,068	10,474,982	42,646,938	4,693,277	4,532,921
\$50,000 under \$75,000.....	17,396,916	17,336,022	716,811,409	188,847	253,778	17,337,657	110,612,387	7,565,612	8,794,532
\$75,000 under \$100,000.....	9,247,839	9,230,290	561,237,747	284,050	365,363	9,232,101	99,069,914	4,601,401	5,414,769
\$100,000 under \$200,000.....	8,422,603	8,410,009	832,980,233	759,476	1,665,869	8,413,648	178,213,646	3,014,331	3,073,196
\$200,000 under \$500,000.....	1,908,466	1,905,423	457,567,015	**592,805	**3,307,001	1,906,901	126,492,563	631,464	1,727,991
\$500,000 under \$1,000,000.....	336,684	335,990	199,225,455	**	**	336,402	64,443,533	155,422	1,072,855
\$1,000,000 under \$1,500,000.....	78,121	77,852	83,569,923	9,560	281,723	78,032	28,084,517	41,692	605,279
\$1,500,000 under \$2,000,000.....	31,316	31,223	48,059,469	3,561	125,390	31,280	16,257,452	17,893	366,642
\$2,000,000 under \$5,000,000.....	44,205	44,082	116,903,427	5,099	306,646	44,158	39,731,097	26,993	1,038,953
\$5,000,000 under \$10,000,000.....	10,026	10,001	61,268,835	1,186	132,824	10,012	20,521,351	6,761	479,322
\$10,000,000 or more.....	5,309	5,283	113,696,760	818	216,684	5,296	34,717,028	3,909	979,279
Taxable returns.....	90,963,896	90,937,406	4,025,550,671	1,900,220	6,845,286	90,963,779	829,310,588	29,284,105	32,330,281
Nontaxable returns.....	39,112,547	11,338,563	70,576,980	10,569	8,615	11,329,943	7,532,130	11,329,943	7,532,130

Size of adjusted gross income	Tax credits--continued							
	Child care credit		Credit for the elderly or disabled		Child tax credit		Education 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.....	6,185,855	2,706,539	133,538	21,119	25,939,801	21,520,271	6,475,134	4,882,853
No adjusted gross income.....	*105	*147	42	24	3,309	2,073	119	132
\$1 under \$5,000.....	--	--	*3	*1	*967	*146	--	--
\$5,000 under \$10,000.....	*1,922	*145	24,845	2,015	*3,002	*173	126,690	15,704
\$10,000 under \$15,000.....	82,031	11,324	56,718	12,540	505,421	65,598	485,047	196,154
\$15,000 under \$20,000.....	340,800	104,534	44,211	4,446	1,806,393	568,134	549,783	330,517
\$20,000 under \$25,000.....	487,393	204,949	*7,718	*2,093	2,568,356	1,217,906	608,473	393,992
\$25,000 under \$30,000.....	450,875	199,190	--	--	2,250,375	1,451,304	592,391	435,919
\$30,000 under \$40,000.....	791,343	346,226	--	--	3,919,474	3,174,981	993,231	792,504
\$40,000 under \$50,000.....	683,816	299,446	--	--	3,325,948	3,201,938	869,442	661,970
\$50,000 under \$75,000.....	1,410,080	643,736	--	--	6,142,106	6,449,137	1,405,058	1,321,108
\$75,000 under \$100,000.....	974,384	431,037	--	--	3,631,612	3,841,146	824,578	734,167
\$100,000 under \$200,000.....	825,708	394,149	--	--	1,782,839	1,547,734	20,323	685
\$200,000 under \$500,000.....	120,031	61,062	--	--	--	--	--	--
\$500,000 under \$1,000,000.....	13,283	8,217	--	--	--	--	--	--
\$1,000,000 under \$1,500,000.....	1,989	1,126	--	--	--	--	--	--
\$1,500,000 under \$2,000,000.....	772	458	--	--	--	--	--	--
\$2,000,000 under \$5,000,000.....	1,066	647	--	--	--	--	--	--
\$5,000,000 under \$10,000,000.....	183	101	--	--	--	--	--	--
\$10,000,000 or more.....	72	45	--	--	--	--	--	--
Taxable returns.....	4,611,787	2,042,210	64,020	10,485	18,108,308	17,199,077	4,944,028	3,901,998
Nontaxable returns.....	1,574,068	664,329	69,517	10,634	7,831,493	4,321,194	1,531,107	980,855

Footnotes at end of table.

Individual Income Tax Returns, 2002

**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							
	Retirement savings contribution 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.....	5,307,176	1,058,219	55,905	234,109	4,168,977	1,114,948	193,776	976,398
No adjusted gross income.....	*56	*46	--	--	*13	*26	--	--
\$1 under \$5,000.....	*2,010	*289	--	--	*1,993	*86	*958	*23
\$5,000 under \$10,000.....	42,690	4,006	--	--	720,647	62,279	--	--
\$10,000 under \$15,000.....	261,581	69,624	--	--	453,745	36,983	*2,904	*938
\$15,000 under \$20,000.....	693,676	115,363	--	--	451,446	128,057	*5,241	*1,271
\$20,000 under \$25,000.....	1,073,443	219,729	*2,010	*760	1,077,049	437,101	*1,583	*1,402
\$25,000 under \$30,000.....	649,487	220,267	--	--	1,173,407	386,955	*1,841	*1,518
\$30,000 under \$40,000.....	1,265,664	205,917	*2,043	*4,022	290,677	63,462	3,226	1,578
\$40,000 under \$50,000.....	1,318,567	222,977	*4,992	*6,789	--	--	5,535	4,655
\$50,000 under \$75,000.....	--	--	19,216	59,688	--	--	20,081	20,886
\$75,000 under \$100,000.....	--	--	15,247	84,749	--	--	19,628	27,411
\$100,000 under \$200,000.....	--	--	12,386	78,017	--	--	64,251	156,531
\$200,000 under \$500,000.....	--	--	--	--	--	--	45,645	205,844
\$500,000 under \$1,000,000.....	--	--	*11	*85	--	--	15,114	180,833
\$1,000,000 under \$1,500,000.....	--	--	--	--	--	--	3,590	86,627
\$1,500,000 under \$2,000,000.....	--	--	--	--	--	--	1,427	61,948
\$2,000,000 under \$5,000,000.....	--	--	--	--	--	--	2,014	124,478
\$5,000,000 under \$10,000,000.....	--	--	--	--	--	--	488	49,122
\$10,000,000 or more.....	--	--	--	--	--	--	250	51,333
Taxable returns.....	3,667,037	627,994	33,619	126,237	1,567,510	400,448	178,276	893,732
Nontaxable returns.....	1,640,140	430,224	22,286	107,872	2,601,468	714,500	15,499	82,666

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.....	3,748,974	5,933,600	284,720	750,855	17,250	61,262	20,938	41,029
No adjusted gross income.....	89	4	--	--	*7	*77	--	--
\$1 under \$5,000.....	58,738	885	*958	*286	--	--	*958	*272
\$5,000 under \$10,000.....	39,897	1,728	*1,996	*110	--	--	--	--
\$10,000 under \$15,000.....	87,902	3,352	*3,177	*1,673	--	--	--	--
\$15,000 under \$20,000.....	119,154	15,651	*5,278	*884	--	--	*30	*4
\$20,000 under \$25,000.....	113,008	9,333	*2,919	*2,440	--	--	--	--
\$25,000 under \$30,000.....	105,362	13,118	*4,895	*1,171	--	--	*918	*129
\$30,000 under \$40,000.....	232,253	27,753	22,845	15,914	*148	*75	*2,154	*1,562
\$40,000 under \$50,000.....	278,006	59,363	11,996	16,638	*918	*1,546	*79	*55
\$50,000 under \$75,000.....	624,097	139,406	57,253	65,123	*1,312	*4,539	*3,317	*7,042
\$75,000 under \$100,000.....	530,897	175,447	41,302	87,917	*574	*912	*6,618	*1,545
\$100,000 under \$200,000.....	878,976	700,509	67,567	113,153	2,103	3,347	2,036	3,103
\$200,000 under \$500,000.....	466,918	1,314,312	36,486	89,996	7,026	20,245	2,658	4,030
\$500,000 under \$1,000,000.....	128,795	767,344	14,243	87,404	2,631	6,133	1,210	5,054
\$1,000,000 under \$1,500,000.....	35,759	448,080	5,283	51,608	1,336	8,656	340	2,470
\$1,500,000 under \$2,000,000.....	15,756	267,289	2,479	31,608	479	1,422	192	1,040
\$2,000,000 under \$5,000,000.....	23,711	798,228	4,214	93,820	518	8,002	287	5,033
\$5,000,000 under \$10,000,000.....	6,093	369,819	1,078	36,923	112	3,553	76	4,811
\$10,000,000 or more.....	3,563	821,980	752	54,189	86	2,756	64	4,879
Taxable returns.....	3,627,769	5,813,846	264,405	716,346	17,246	61,216	17,874	40,304
Nontaxable returns.....	121,205	119,754	20,315	34,508	*4	*46	3,063	725

Footnotes at end of table.

Individual Income Tax Returns, 2002

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 ¹						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.....	61,177	187,201	90,963,775	796,980,307	90,963,896	796,986,268	19,739,961	41,801,984
No adjusted gross income.....	--	--	4,617	124,282	4,734	124,380	222,337	357,711
\$1 under \$5,000.....	*346	*1,282	1,027,179	84,044	1,027,179	84,044	1,018,201	434,858
\$5,000 under \$10,000.....	*6	*2	4,288,859	831,363	4,288,859	831,363	1,804,557	1,563,473
\$10,000 under \$15,000.....	*1,922	*476	6,138,817	2,940,704	6,138,817	2,940,704	1,663,471	1,953,804
\$15,000 under \$20,000.....	*2,987	*352	6,950,062	6,237,445	6,950,062	6,237,445	1,317,468	1,739,728
\$20,000 under \$25,000.....	*964	*241	6,340,186	9,073,785	6,340,186	9,073,785	1,231,545	1,743,600
\$25,000 under \$30,000.....	*2,000	*2,642	6,536,844	12,329,287	6,536,844	12,329,287	1,065,609	1,635,049
\$30,000 under \$40,000.....	*6,713	*1,898	12,451,931	32,654,710	12,451,931	32,654,710	1,863,452	3,040,073
\$40,000 under \$50,000.....	*11,013	*12,871	10,029,880	38,114,017	10,029,880	38,114,017	1,621,282	2,694,060
\$50,000 under \$75,000.....	6,828	6,775	17,166,746	101,817,855	17,166,746	101,820,331	3,180,532	6,245,688
\$75,000 under \$100,000.....	6,253	5,324	9,209,814	93,655,145	9,209,814	93,655,145	1,852,263	4,629,958
\$100,000 under \$200,000.....	11,110	36,477	8,407,676	175,140,449	8,407,677	175,140,747	2,011,619	8,204,765
\$200,000 under \$500,000.....	6,354	26,289	1,906,208	124,764,573	1,906,210	124,764,596	672,611	4,835,793
\$500,000 under \$1,000,000.....	2,319	15,993	336,250	63,370,678	336,251	63,370,780	137,320	1,310,660
\$1,000,000 under \$1,500,000.....	994	6,321	77,996	27,479,237	77,996	27,479,397	34,618	447,766
\$1,500,000 under \$2,000,000.....	392	2,751	31,268	15,890,811	31,268	15,890,811	13,918	218,630
\$2,000,000 under \$5,000,000.....	610	8,497	44,142	38,692,144	44,142	38,692,291	20,760	383,228
\$5,000,000 under \$10,000,000.....	214	14,940	10,004	20,042,029	10,005	20,044,370	5,283	144,476
\$10,000,000 or more.....	150	44,068	5,296	33,737,749	5,296	33,738,065	3,117	218,665
Taxable returns.....	58,729	169,996	90,963,775	796,980,307	90,963,896	796,986,268	13,512,622	34,232,011
Nontaxable returns.....	*2,448	*17,205	--	--	--	--	6,227,339	7,569,973

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.....	4,896,938	3,498,067	14,664,473	37,367,003	238,185	31,446	229,722	703,931
No adjusted gross income.....	32,069	27,835	184,445	305,245	*708	*71	8,030	22,615
\$1 under \$5,000.....	69,056	11,991	913,971	421,553	37,940	845	*245	*425
\$5,000 under \$10,000.....	156,642	36,915	1,610,011	1,496,893	42,074	5,287	3,984	21,607
\$10,000 under \$15,000.....	204,048	44,976	1,399,385	1,900,330	49,053	4,745	3,360	2,945
\$15,000 under \$20,000.....	266,741	72,215	1,033,914	1,651,310	29,965	10,108	2,768	5,835
\$20,000 under \$25,000.....	311,603	101,163	913,975	1,638,154	*15,890	*739	4,931	2,838
\$25,000 under \$30,000.....	292,379	117,910	775,335	1,504,643	*10,847	*3,824	1,935	5,450
\$30,000 under \$40,000.....	601,260	288,061	1,277,217	2,726,436	*12,304	*1,473	5,926	21,039
\$40,000 under \$50,000.....	559,683	288,779	1,078,657	2,396,882	*11,901	*1,210	4,085	5,036
\$50,000 under \$75,000.....	1,164,736	808,179	2,032,319	5,397,043	15,980	1,186	20,860	33,070
\$75,000 under \$100,000.....	642,395	607,916	1,202,092	3,971,116	*8,014	*1,143	15,680	41,736
\$100,000 under \$200,000.....	522,510	846,421	1,477,517	7,244,393	**3,510	**815	57,164	107,519
\$200,000 under \$500,000.....	64,944	222,513	579,767	4,418,274	--	--	60,027	189,787
\$500,000 under \$1,000,000.....	6,356	16,209	120,647	1,194,238	**	**	21,494	92,934
\$1,000,000 under \$1,500,000.....	1,267	3,058	29,766	403,647	--	--	6,910	33,455
\$1,500,000 under \$2,000,000.....	368	511	11,942	188,288	--	--	3,188	16,659
\$2,000,000 under \$5,000,000.....	684	2,541	17,012	289,728	--	--	5,897	47,549
\$5,000,000 under \$10,000,000.....	128	439	4,176	99,403	--	--	1,879	22,507
\$10,000,000 or more.....	68	433	2,326	119,428	--	--	1,361	30,926
Taxable returns.....	4,040,969	3,214,420	9,343,267	30,217,035	106,329	18,309	206,668	588,828
Nontaxable returns.....	855,970	283,647	5,321,207	7,149,969	131,856	13,137	23,053	115,104

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	4,106,193	3,346,682	94,166,162	834,915,128	120,083,021	953,697,397	114,861,744	717,492,263
No adjusted gross income.....	92,879	49,388	183,857	417,482	572,606	2,728,632	429,001	1,301,239
\$1 under \$5,000.....	509,484	143,088	1,821,456	371,229	9,034,338	1,971,328	8,781,935	1,578,872
\$5,000 under \$10,000.....	1,226,464	838,847	5,035,446	1,548,134	10,171,052	5,442,657	9,741,556	4,649,372
\$10,000 under \$15,000.....	811,217	971,672	6,534,512	3,904,809	10,527,101	10,008,476	9,953,697	8,730,332
\$15,000 under \$20,000.....	533,910	673,041	7,187,418	7,253,998	10,449,187	15,491,631	9,910,706	13,583,639
\$20,000 under \$25,000.....	507,142	442,014	6,610,020	10,276,338	9,591,572	19,249,780	9,161,322	17,242,814
\$25,000 under \$30,000.....	291,578	187,590	6,752,977	13,669,849	8,350,434	22,471,787	8,005,944	20,418,731
\$30,000 under \$40,000.....	133,520	41,041	12,664,099	35,515,289	13,762,845	52,035,868	13,232,475	47,166,048
\$40,000 under \$50,000.....	--	--	10,124,259	40,745,124	10,428,242	55,769,624	10,044,290	50,620,572
\$50,000 under \$75,000.....	--	--	17,214,330	108,047,629	17,247,255	134,795,103	16,684,454	120,770,496
\$75,000 under \$100,000.....	--	--	9,215,597	98,282,559	9,193,664	112,343,643	8,866,250	99,239,466
\$100,000 under \$200,000.....	--	--	8,410,017	183,343,162	8,362,263	192,920,052	7,925,272	158,065,863
\$200,000 under \$500,000.....	--	--	1,906,968	129,600,389	1,890,197	129,030,700	1,697,041	85,836,696
\$500,000 under \$1,000,000.....	--	--	336,386	64,681,440	334,298	63,178,700	286,345	35,221,441
\$1,000,000 under \$1,500,000.....	--	--	78,042	27,927,162	77,628	27,506,514	64,218	12,964,769
\$1,500,000 under \$2,000,000.....	--	--	31,289	16,109,440	31,075	15,810,987	26,293	7,116,102
\$2,000,000 under \$5,000,000.....	--	--	44,169	39,075,519	43,993	38,483,370	37,723	16,049,476
\$5,000,000 under \$10,000,000.....	--	--	10,016	20,188,846	9,976	19,892,906	8,646	7,552,623
\$10,000,000 or more.....	--	--	5,304	33,956,730	5,293	34,565,638	4,573	9,383,713
Taxable returns.....	--	--	90,960,979	831,217,028	88,631,825	921,140,698	84,638,756	690,529,571
Nontaxable returns.....	4,106,193	3,346,682	3,205,183	3,698,100	31,451,196	32,556,699	30,222,989	26,962,692

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.....	12,434,579	198,177,595	1,235,156	36,321,934	1,145,352	1,564,478	365,868	101,459
No adjusted gross income.....	138,769	1,262,931	18,118	143,207	3,930	5,935	41,341	14,132
\$1 under \$5,000.....	251,175	361,582	35,081	24,329	*2,898	*150	19,100	3,701
\$5,000 under \$10,000.....	493,468	744,454	44,147	45,768	*263	*520	18,479	2,255
\$10,000 under \$15,000.....	743,079	1,226,585	45,555	44,336	*9	*20	23,392	6,913
\$15,000 under \$20,000.....	776,827	1,830,417	45,070	70,244	*152	*8	21,105	6,750
\$20,000 under \$25,000.....	744,371	1,949,364	31,218	51,287	*9	*3	22,474	6,070
\$25,000 under \$30,000.....	644,665	1,947,119	41,061	99,207	*7	*1	24,928	6,729
\$30,000 under \$40,000.....	1,179,227	4,701,130	68,404	156,549	*399	*143	40,913	11,335
\$40,000 under \$50,000.....	1,055,118	4,939,564	65,775	192,577	*14	*51	31,467	7,727
\$50,000 under \$75,000.....	2,087,298	13,282,008	170,238	709,020	16,867	15,513	68,340	17,206
\$75,000 under \$100,000.....	1,370,190	12,282,680	130,872	712,221	235,165	101,571	32,314	7,573
\$100,000 under \$200,000.....	1,840,616	31,742,396	239,235	2,429,742	606,091	675,151	16,104	6,308
\$200,000 under \$500,000.....	795,478	38,019,038	186,279	4,605,855	219,317	561,221	3,771	1,759
\$500,000 under \$1,000,000.....	196,275	23,576,679	62,186	4,256,338	38,611	121,088	1,169	1,461
\$1,000,000 under \$1,500,000.....	52,145	12,009,116	19,654	2,498,255	9,315	33,960	315	332
\$1,500,000 under \$2,000,000.....	21,803	6,965,755	9,180	1,705,447	3,888	13,608	146	247
\$2,000,000 under \$5,000,000.....	32,083	17,069,209	15,795	5,338,786	6,073	24,669	297	310
\$5,000,000 under \$10,000,000.....	7,673	8,824,702	4,331	3,508,231	1,478	6,578	94	428
\$10,000,000 or more.....	4,319	15,442,866	2,956	9,730,537	867	4,288	117	223
Taxable returns.....	10,901,750	193,009,792	1,092,853	35,960,670	1,134,742	1,554,089	220,611	62,548
Nontaxable returns.....	1,532,829	5,167,803	142,303	361,264	10,610	10,389	145,257	38,912

Footnotes at end of table.

Individual Income Tax Returns, 2002

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						Overpayment	
	Credit from regulated investment companies		Additional child tax credit		Earned income credit, refundable portion		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.....	19,422	37,701	10,937,417	6,415,753	18,780,033	33,736,942	103,462,884	239,784,002
No adjusted gross income.....	*50	*1,188	178,955	211,620	102,202	99,713	707,172	2,804,931
\$1 under \$5,000.....	*959	*1,411	28,155	16,818	2,458,817	1,618,840	9,340,615	3,479,299
\$5,000 under \$10,000.....	*30	*286	102,470	43,938	4,321,142	7,217,579	10,423,822	11,738,200
\$10,000 under \$15,000.....	*2,944	*291	2,666,434	669,104	3,732,262	10,713,524	10,433,042	18,352,228
\$15,000 under \$20,000.....	**960	**380	2,728,279	1,470,246	3,214,327	7,746,167	9,842,893	18,362,990
\$20,000 under \$25,000.....	--	--	2,171,187	1,586,696	2,895,099	4,596,063	8,664,229	16,297,029
\$25,000 under \$30,000.....	--	--	1,232,662	954,195	1,519,796	1,523,121	7,303,835	12,509,447
\$30,000 under \$40,000.....	*2,943	*662	1,208,761	967,299	536,389	221,937	11,609,250	20,396,437
\$40,000 under \$50,000.....	*4,032	*8,895	423,749	329,946	--	--	8,610,214	18,053,320
\$50,000 under \$75,000.....	*954	*860	166,773	135,341	--	--	13,335,653	34,584,930
\$75,000 under \$100,000.....	*2,269	*132	21,116	23,842	--	--	6,535,034	21,558,966
\$100,000 under \$200,000.....	*3,378	*583	**8,878	**6,708	--	--	5,335,146	25,951,346
\$200,000 under \$500,000.....	590	6,132	**	**	--	--	1,052,228	13,802,270
\$500,000 under \$1,000,000.....	*106	*1,694	--	--	--	--	174,715	6,290,383
\$1,000,000 under \$1,500,000.....	*75	*81	--	--	--	--	42,696	3,055,869
\$1,500,000 under \$2,000,000.....	*27	*9,828	--	--	--	--	17,511	1,711,885
\$2,000,000 under \$5,000,000.....	68	920	--	--	--	--	25,083	4,290,340
\$5,000,000 under \$10,000,000.....	18	345	--	--	--	--	6,115	2,176,833
\$10,000,000 or more.....	19	4,011	--	--	--	--	3,632	4,367,297
Taxable returns.....	15,323	23,346	*6,263	*3,509	--	--	70,069,107	169,516,371
Nontaxable returns.....	4,100	14,355	10,931,154	6,412,243	18,780,033	33,736,942	33,393,777	70,267,631

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credit to 2003 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.....	100,143,606	205,987,348	5,418,534	33,796,653	22,818,761	82,287,723	5,149,988	838,341
No adjusted gross income.....	654,832	2,384,565	70,187	420,366	119,623	199,771	21,618	2,096
\$1 under \$5,000.....	9,269,355	3,391,198	123,909	88,101	1,144,091	252,033	9,061	379
\$5,000 under \$10,000.....	10,315,628	11,589,336	192,091	148,864	1,248,060	600,602	118,736	5,376
\$10,000 under \$15,000.....	10,301,751	18,120,251	290,339	231,977	1,323,149	911,437	202,045	11,691
\$15,000 under \$20,000.....	9,669,321	18,041,319	365,889	321,671	1,308,042	998,047	182,626	11,567
\$20,000 under \$25,000.....	8,521,586	15,917,048	283,739	379,981	1,302,265	1,270,408	217,308	15,511
\$25,000 under \$30,000.....	7,135,429	12,146,971	315,442	362,476	1,239,201	1,354,650	207,751	14,712
\$30,000 under \$40,000.....	11,324,974	19,574,752	509,450	821,685	2,340,546	2,858,459	459,736	31,469
\$40,000 under \$50,000.....	8,345,722	17,284,092	449,971	769,228	1,917,157	2,794,751	422,376	32,576
\$50,000 under \$75,000.....	12,796,631	32,622,535	864,002	1,962,395	4,026,127	7,823,111	1,068,412	100,784
\$75,000 under \$100,000.....	6,153,139	19,742,797	573,319	1,816,170	2,698,832	7,556,238	777,218	79,653
\$100,000 under \$200,000.....	4,774,001	21,062,818	812,715	4,888,528	3,071,692	16,553,366	990,295	183,265
\$200,000 under \$500,000.....	751,531	7,794,117	397,084	6,008,153	846,614	14,531,543	356,538	159,586
\$500,000 under \$1,000,000.....	92,833	2,518,422	101,061	3,771,961	160,207	7,868,999	77,807	75,875
\$1,000,000 under \$1,500,000.....	17,968	1,044,342	29,563	2,011,527	35,067	3,506,178	17,620	29,660
\$1,500,000 under \$2,000,000.....	6,943	502,610	12,699	1,209,276	13,680	2,027,055	7,557	16,716
\$2,000,000 under \$5,000,000.....	9,069	1,117,465	18,994	3,172,876	18,874	4,918,379	10,299	35,890
\$5,000,000 under \$10,000,000.....	1,914	438,008	4,916	1,738,825	3,880	2,487,143	2,064	14,371
\$10,000,000 or more.....	978	694,702	3,164	3,672,594	1,654	3,775,553	921	17,164
Taxable returns.....	67,081,172	137,051,347	4,834,062	32,465,024	20,797,181	80,412,382	4,780,990	813,662
Nontaxable returns.....	33,062,434	68,936,002	584,472	1,331,629	2,021,580	1,875,342	368,998	24,679

* 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.

1 Includes the New York liberty zone credit and health insurance credit.

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

Individual Income Tax Returns, 2002

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns.....	45,647,551	898,047,320	5,182,487	26,986,526	8,547,481	52,276,395	8,547,481	79,773,668
Under \$5,000.....	296,049	3,940,469	--	--	199,359	1,510,469	199,359	1,554,921
\$5,000 under \$10,000.....	578,139	7,864,117	--	--	368,812	2,842,999	368,812	3,060,076
\$10,000 under \$15,000.....	1,043,918	13,093,704	--	--	634,726	4,629,658	634,726	5,229,750
\$15,000 under \$20,000.....	1,365,834	16,557,642	--	--	753,570	4,810,707	753,570	5,798,719
\$20,000 under \$25,000.....	1,748,681	21,831,685	--	--	769,846	4,633,604	769,846	5,928,845
\$25,000 under \$30,000.....	1,993,119	24,627,217	--	--	780,444	4,299,724	780,444	5,909,820
\$30,000 under \$35,000.....	2,301,566	28,259,523	--	--	641,620	3,473,861	641,620	5,041,011
\$35,000 under \$40,000.....	2,443,267	31,702,109	--	--	674,756	3,380,070	674,756	5,276,648
\$40,000 under \$45,000.....	2,472,862	33,317,877	--	--	565,687	2,953,848	565,687	4,751,894
\$45,000 under \$50,000.....	2,498,079	34,537,610	--	--	536,960	2,334,470	536,960	4,243,684
\$50,000 under \$55,000.....	2,353,816	34,219,367	--	--	397,211	1,812,262	397,211	3,373,155
\$55,000 under \$60,000.....	2,364,447	34,913,901	--	--	334,080	1,731,560	334,080	3,165,229
\$60,000 under \$75,000.....	6,577,885	106,336,683	36,781	3,742	860,523	5,035,608	860,523	9,349,984
\$75,000 under \$100,000.....	7,636,441	143,098,907	68,267	33,329	642,982	4,103,734	642,982	8,219,130
\$100,000 under \$200,000.....	7,704,664	199,789,087	2,809,088	2,149,400	352,065	3,791,784	352,065	7,125,361
\$200,000 under \$500,000.....	1,803,941	83,415,127	1,803,710	8,138,566	31,842	652,368	31,842	1,290,855
\$500,000 under \$1,000,000.....	309,788	27,820,761	309,685	4,968,762	2,591	241,688	2,591	369,342
\$1,000,000 under \$1,500,000.....	70,321	10,574,928	70,293	2,223,360	301	24,876	301	51,094
\$1,500,000 under \$2,000,000.....	28,717	5,756,944	28,683	1,326,488	*33	*2,220	*33	*6,266
\$2,000,000 under \$5,000,000.....	41,301	13,520,720	41,275	3,291,998	69	10,031	69	23,389
\$5,000,000 under \$10,000,000.....	9,577	7,024,311	9,567	1,730,232	**6	**853	**6	**4,496
\$10,000,000 or more.....	5,139	15,844,629	5,138	3,120,649	**	**	**	**
Taxable returns.....	40,750,401	805,098,892	5,175,312	26,943,861	6,132,021	28,954,851	6,132,021	52,710,349
Nontaxable returns.....	4,897,150	92,948,429	7,175	42,665	2,415,460	23,321,544	2,415,460	27,063,319

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.....	8,546,773	27,497,273	44,793,590	302,653,989	37,595,950	181,951,575	39,673,468	111,013,023
Under \$5,000.....	198,651	44,452	258,963	623,753	115,988	90,987	208,234	504,368
\$5,000 under \$10,000.....	368,812	217,077	523,490	1,328,180	271,691	258,754	435,275	1,021,866
\$10,000 under \$15,000.....	634,726	600,092	957,126	2,051,276	584,887	391,709	782,458	1,550,625
\$15,000 under \$20,000.....	753,570	988,012	1,272,707	2,894,473	870,943	658,824	1,042,618	2,051,336
\$20,000 under \$25,000.....	769,846	1,295,242	1,666,679	3,946,961	1,279,999	1,165,373	1,321,781	2,545,955
\$25,000 under \$30,000.....	780,444	1,610,096	1,907,466	4,496,992	1,509,268	1,613,208	1,480,391	2,541,587
\$30,000 under \$35,000.....	641,620	1,567,150	2,222,825	5,976,398	1,841,956	2,527,205	1,777,793	3,113,033
\$35,000 under \$40,000.....	674,756	1,896,578	2,393,609	7,280,540	2,016,502	3,109,877	2,005,532	3,803,640
\$40,000 under \$45,000.....	565,687	1,798,046	2,435,307	8,293,948	2,082,033	3,844,706	2,106,437	4,008,466
\$45,000 under \$50,000.....	536,960	1,909,213	2,474,429	8,908,024	2,118,964	4,313,481	2,160,710	4,171,153
\$50,000 under \$55,000.....	397,211	1,560,893	2,302,689	9,119,627	1,989,027	4,521,827	2,064,233	4,136,180
\$55,000 under \$60,000.....	334,080	1,433,668	2,329,476	9,904,929	2,033,209	5,135,160	2,076,008	4,303,049
\$60,000 under \$75,000.....	860,523	4,314,376	6,533,522	31,595,611	5,653,443	16,702,574	5,892,202	13,507,466
\$75,000 under \$100,000.....	642,982	4,115,396	7,585,586	46,279,542	6,540,311	25,888,959	6,996,786	18,694,989
\$100,000 under \$200,000.....	352,065	3,333,577	7,668,914	75,370,093	6,700,378	45,787,136	7,173,813	27,483,685
\$200,000 under \$500,000.....	31,842	638,487	1,798,221	7,981,597	1,571,277	27,672,922	1,707,397	11,383,120
\$500,000 under \$1,000,000.....	2,591	127,653	308,353	15,709,717	274,895	12,260,806	294,838	3,254,535
\$1,000,000 under \$1,500,000.....	301	26,219	70,014	6,329,795	63,896	5,294,832	66,197	978,906
\$1,500,000 under \$2,000,000.....	*33	*4,045	28,520	3,522,812	26,265	3,023,887	27,437	467,517
\$2,000,000 under \$5,000,000.....	69	13,359	41,078	8,381,621	37,555	7,425,377	39,307	889,841
\$5,000,000 under \$10,000,000.....	**6	**3,643	9,515	4,193,970	8,771	3,862,343	9,109	304,654
\$10,000,000 or more.....	**	**	5,100	6,732,131	4,692	6,401,626	4,911	297,052
Taxable returns.....	6,132,021	23,755,498	40,216,757	287,587,735	34,431,797	177,677,533	35,720,640	101,119,603
Nontaxable returns.....	2,414,753	3,741,775	4,576,832	15,066,254	3,164,153	4,274,041	3,952,828	9,893,420

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	20,560,919	7,919,881	3,355,961	1,769,510	37,637,017	351,495,773	37,216,044	336,570,649
Under \$5,000.....	99,290	24,327	11,431	4,071	184,175	1,487,403	180,244	1,430,034
\$5,000 under \$10,000.....	178,728	43,089	18,682	4,470	351,695	2,729,586	343,929	2,628,451
\$10,000 under \$15,000.....	379,588	98,733	44,888	10,209	625,810	4,223,666	621,304	4,154,796
\$15,000 under \$20,000.....	474,635	152,102	69,854	32,211	852,545	5,340,666	832,852	5,229,897
\$20,000 under \$25,000.....	673,349	202,003	96,750	33,632	1,253,395	8,549,534	1,242,859	8,468,970
\$25,000 under \$30,000.....	875,776	281,621	138,244	60,577	1,432,412	9,313,062	1,422,450	9,214,567
\$30,000 under \$35,000.....	932,630	272,236	162,016	63,924	1,752,325	11,522,971	1,732,635	11,329,693
\$35,000 under \$40,000.....	1,067,472	318,026	157,441	48,998	1,923,809	13,381,184	1,913,503	13,220,096
\$40,000 under \$45,000.....	1,131,576	391,179	169,970	49,596	2,036,668	14,238,185	2,025,003	14,046,616
\$45,000 under \$50,000.....	1,113,573	350,438	198,555	72,952	2,086,957	14,772,446	2,078,085	14,594,091
\$50,000 under \$55,000.....	1,124,226	402,351	156,255	59,268	1,984,161	14,850,821	1,973,845	14,657,720
\$55,000 under \$60,000.....	1,102,068	378,272	163,644	88,448	2,034,236	15,451,920	2,018,151	15,218,621
\$60,000 under \$75,000.....	3,082,703	1,178,212	548,739	207,359	5,735,990	46,752,217	5,697,591	46,113,800
\$75,000 under \$100,000.....	3,651,284	1,455,247	547,920	240,347	6,702,954	61,426,908	6,653,475	60,564,841
\$100,000 under \$200,000.....	3,698,072	1,703,806	649,097	395,465	6,752,826	80,585,940	6,656,735	78,510,109
\$200,000 under \$500,000.....	787,255	461,952	173,205	195,603	1,539,248	29,559,932	1,480,454	27,414,281
\$500,000 under \$1,000,000.....	128,495	115,863	31,662	78,513	260,206	7,852,405	237,560	6,250,432
\$1,000,000 under \$1,500,000.....	26,835	27,793	8,037	28,263	58,189	2,387,368	50,436	1,560,030
\$1,500,000 under \$2,000,000.....	10,993	16,027	3,343	15,380	23,468	1,198,480	19,841	658,590
\$2,000,000 under \$5,000,000.....	16,558	27,342	4,444	39,061	33,764	2,381,479	26,758	972,271
\$5,000,000 under \$10,000,000.....	3,668	10,126	1,151	16,846	7,873	1,109,461	5,700	226,388
\$10,000,000 or more.....	2,146	9,136	631	24,316	4,310	2,380,137	2,633	106,356
Taxable returns.....	18,633,655	7,178,230	3,046,999	1,612,369	33,903,317	314,988,306	33,526,853	301,839,682
Nontaxable returns.....	1,927,264	741,651	308,962	157,142	3,733,700	36,507,467	3,689,191	34,730,967

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	(29)	(30)	(31)	(32)
All returns.....	36,634,294	329,472,925	1,745,449	7,097,724	3,284,300	2,593,934	1,802,323	12,331,189
Under \$5,000.....	178,565	1,421,053	4,601	8,981	8,719	1,596	11,652	55,774
\$5,000 under \$10,000.....	336,976	2,568,387	13,824	60,064	23,573	43,916	21,703	57,220
\$10,000 under \$15,000.....	607,930	4,057,600	19,028	97,196	40,259	18,626	18,296	50,245
\$15,000 under \$20,000.....	814,436	5,083,244	42,271	146,653	45,853	45,816	40,760	64,953
\$20,000 under \$25,000.....	1,217,583	8,265,381	44,823	203,589	51,085	35,310	35,384	45,254
\$25,000 under \$30,000.....	1,396,280	9,023,796	55,503	190,771	69,158	41,538	43,248	56,958
\$30,000 under \$35,000.....	1,690,371	10,986,912	81,045	342,781	104,539	94,548	43,075	98,731
\$35,000 under \$40,000.....	1,883,305	12,991,367	72,601	228,729	147,176	113,716	29,459	47,372
\$40,000 under \$45,000.....	1,985,460	13,642,124	96,140	404,492	137,893	120,050	38,176	71,519
\$45,000 under \$50,000.....	2,050,498	14,346,589	77,543	247,502	133,909	72,231	51,017	106,124
\$50,000 under \$55,000.....	1,937,842	14,248,418	95,811	409,302	128,956	95,516	40,702	97,585
\$55,000 under \$60,000.....	1,990,101	14,995,685	71,695	222,935	167,355	139,091	66,637	94,208
\$60,000 under \$75,000.....	5,621,996	45,294,224	254,758	819,576	451,991	379,221	155,752	259,197
\$75,000 under \$100,000.....	6,550,032	59,327,288	354,463	1,237,553	657,789	442,957	239,591	419,111
\$100,000 under \$200,000.....	6,576,329	76,933,078	348,921	1,577,031	829,740	637,542	471,523	1,438,290
\$200,000 under \$500,000.....	1,458,968	26,792,911	92,021	621,370	234,454	241,764	323,457	1,903,887
\$500,000 under \$1,000,000.....	234,332	6,085,966	14,211	164,466	36,434	47,847	98,053	1,554,126
\$1,000,000 under \$1,500,000.....	49,564	1,511,778	2,822	48,252	7,985	9,324	29,770	818,014
\$1,500,000 under \$2,000,000.....	19,481	634,785	1,260	23,805	2,963	4,357	13,115	535,532
\$2,000,000 under \$5,000,000.....	26,125	939,861	1,680	32,411	3,542	6,598	21,647	1,402,609
\$5,000,000 under \$10,000,000.....	5,578	220,270	271	6,118	655	1,631	5,760	881,442
\$10,000,000 or more.....	2,542	102,209	158	4,147	274	741	3,546	2,273,040
Taxable returns.....	33,000,144	295,522,586	1,597,881	6,317,097	3,026,807	2,298,297	1,630,079	10,850,326
Nontaxable returns.....	3,634,150	33,950,340	147,568	780,627	257,494	295,637	172,244	1,480,863

Footnotes at end of table.

Individual Income Tax Returns, 2002

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.....	40,399,695	140,571,365	38,544,651	108,130,267	24,144,843	34,293,125	428,835	37,836,698
Under \$5,000.....	186,110	135,766	162,887	360,581	71,200	52,860	16,337	866,370
\$5,000 under \$10,000.....	401,946	574,590	371,538	634,186	143,910	70,435	37,121	129,819
\$10,000 under \$15,000.....	789,102	1,241,616	757,178	1,203,704	303,351	171,858	33,927	237,605
\$15,000 under \$20,000.....	1,091,122	1,984,512	1,035,807	1,675,143	496,773	303,202	29,929	1,987,619
\$20,000 under \$25,000.....	1,396,594	2,471,674	1,310,708	1,977,033	761,908	553,646	26,195	115,587
\$25,000 under \$30,000.....	1,617,518	3,226,836	1,521,689	2,633,673	846,234	552,934	34,820	148,422
\$30,000 under \$35,000.....	1,902,279	3,657,923	1,745,709	3,148,150	1,079,629	656,125	15,947	84,243
\$35,000 under \$40,000.....	2,055,724	4,036,407	1,926,787	3,231,650	1,142,441	714,250	29,614	2,294,000
\$40,000 under \$45,000.....	2,110,055	4,076,486	2,007,810	3,271,603	1,208,579	746,162	21,893	126,973
\$45,000 under \$50,000.....	2,104,513	4,633,920	1,986,465	3,808,451	1,216,483	865,681	15,331	57,922
\$50,000 under \$55,000.....	2,094,412	4,741,797	1,986,908	4,086,461	1,207,409	789,721	12,987	213,080
\$55,000 under \$60,000.....	2,064,034	4,640,815	1,978,170	3,770,815	1,200,800	795,503	5,756	137,338
\$60,000 under \$75,000.....	5,946,085	14,143,182	5,658,437	11,467,383	3,620,077	2,641,581	30,263	426,988
\$75,000 under \$100,000.....	7,113,634	20,235,133	6,829,993	16,564,462	4,617,074	3,908,421	35,266	412,669
\$100,000 under \$200,000.....	7,337,016	28,410,406	7,106,017	22,640,356	4,916,458	6,138,733	51,369	2,428,341
\$200,000 under \$500,000.....	1,737,204	15,011,431	1,709,810	11,727,906	1,075,376	3,649,572	20,582	3,980,653
\$500,000 under \$1,000,000.....	301,047	6,537,219	298,367	4,768,880	163,748	1,838,649	6,298	1,766,938
\$1,000,000 under \$1,500,000.....	68,496	2,870,346	68,021	1,882,789	34,426	1,021,519	1,866	1,674,724
\$1,500,000 under \$2,000,000.....	28,049	1,762,587	27,899	1,174,695	13,130	541,584	891	2,656,689
\$2,000,000 under \$5,000,000.....	40,336	4,637,508	40,094	2,907,157	19,094	1,873,828	1,507	2,305,030
\$5,000,000 under \$10,000,000.....	9,382	2,871,112	9,344	1,551,296	4,325	1,342,611	501	1,049,785
\$10,000,000 or more.....	5,037	8,670,099	5,013	3,643,890	2,419	5,064,250	434	14,735,905
Taxable returns.....	36,564,959	131,826,456	34,948,850	100,549,316	22,294,439	32,645,732	285,826	35,313,286
Nontaxable returns.....	3,834,736	8,744,909	3,595,801	7,580,950	1,850,405	1,647,393	143,009	2,523,412

Size of adjusted gross income	Miscellaneous deductions subject to 2% 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.....	93,738	1,294,437	11,655,740	63,551,146	14,975,482	62,750,927	21,487,942	4,794,213
Under \$5,000.....	*2,966	*30,982	114,090	144,751	20,864	33,309	103,475	23,913
\$5,000 under \$10,000.....	*30	*5,060	149,025	298,315	55,084	136,420	195,036	42,153
\$10,000 under \$15,000.....	*3,987	*54,472	264,603	780,665	156,558	566,224	421,088	91,655
\$15,000 under \$20,000.....	*10,648	*92,651	363,179	1,284,057	285,616	1,023,224	574,593	110,963
\$20,000 under \$25,000.....	*2,873	*22,028	470,810	1,954,279	445,907	1,688,915	732,400	125,135
\$25,000 under \$30,000.....	*10,255	*34,792	637,422	3,015,917	655,756	2,779,554	887,473	145,412
\$30,000 under \$35,000.....	*2,217	*114,330	692,380	3,308,291	735,821	3,050,969	1,001,492	158,682
\$35,000 under \$40,000.....	*3,405	*38,171	714,757	3,339,846	860,068	3,289,084	1,115,223	181,362
\$40,000 under \$45,000.....	*6,669	*12,044	714,375	3,573,768	896,850	3,560,824	1,146,961	197,365
\$45,000 under \$50,000.....	*7,395	*100,575	703,593	3,327,578	960,578	3,569,514	1,224,441	188,355
\$50,000 under \$55,000.....	*2,962	*51,476	661,353	3,314,767	860,286	3,516,858	1,125,618	182,514
\$55,000 under \$60,000.....	*5,386	*40,839	605,882	2,868,575	858,189	3,021,351	1,098,702	180,975
\$60,000 under \$75,000.....	11,681	80,806	1,699,715	7,805,918	2,452,426	8,853,612	3,241,677	553,086
\$75,000 under \$100,000.....	11,593	108,176	1,835,985	9,496,494	2,768,747	11,135,107	3,786,343	700,691
\$100,000 under \$200,000.....	7,769	116,338	1,646,976	11,026,483	2,500,399	12,281,792	3,854,332	995,874
\$200,000 under \$500,000.....	3,759	332,494	320,623	3,912,539	407,160	3,260,106	805,344	528,208
\$500,000 under \$1,000,000.....	105	26,427	41,007	1,320,917	41,454	507,026	117,357	177,406
\$1,000,000 under \$1,500,000.....	*22	*22,530	9,139	638,014	6,558	127,424	26,384	64,455
\$1,500,000 under \$2,000,000.....	*9	*433	3,673	319,200	2,555	57,681	10,153	31,080
\$2,000,000 under \$5,000,000.....	**9	**9,814	5,294	786,270	3,593	150,685	14,873	68,946
\$5,000,000 under \$10,000,000.....	**	**	1,244	389,651	773	92,388	3,308	24,468
\$10,000,000 or more.....	**	**	616	644,852	241	48,863	1,673	21,517
Taxable returns.....	65,853	805,210	10,183,519	56,330,118	13,807,710	57,205,129	19,491,639	4,330,960
Nontaxable returns.....	27,885	489,227	1,472,221	7,221,028	1,167,772	5,545,798	1,996,303	463,253

Footnotes at end of table.

Individual Income Tax Returns, 2002

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	1,209,198	13,190,741	906,357	11,756,759	312,248	1,334,121
Under \$5,000.....	4,028	7,346	*2,291	*3,702	*1,737	*3,644
\$5,000 under \$10,000.....	17,506	85,386	11,747	48,095	*5,759	*37,291
\$10,000 under \$15,000.....	23,817	112,351	17,555	105,647	*6,262	*6,704
\$15,000 under \$20,000.....	41,515	150,576	28,822	135,840	12,693	14,737
\$20,000 under \$25,000.....	38,535	253,604	25,889	214,433	14,563	39,172
\$25,000 under \$30,000.....	58,941	239,894	38,977	187,128	19,345	48,140
\$30,000 under \$35,000.....	52,736	205,749	37,909	175,075	14,820	26,603
\$35,000 under \$40,000.....	59,079	245,891	32,162	189,318	26,917	56,573
\$40,000 under \$45,000.....	51,107	169,598	35,002	139,610	15,165	26,913
\$45,000 under \$50,000.....	59,730	460,596	49,692	430,541	10,985	30,055
\$50,000 under \$55,000.....	67,859	328,616	47,243	297,692	20,616	30,923
\$55,000 under \$60,000.....	49,895	275,264	36,437	255,707	13,458	19,557
\$60,000 under \$75,000.....	173,336	927,085	140,590	826,791	32,896	100,294
\$75,000 under \$100,000.....	223,475	1,482,250	176,435	1,308,427	51,149	173,823
\$100,000 under \$200,000.....	214,161	2,637,443	170,036	2,461,843	47,585	175,600
\$200,000 under \$500,000.....	55,910	2,371,332	42,340	2,100,180	13,699	232,921
\$500,000 under \$1,000,000.....	11,500	1,101,150	8,981	957,811	2,752	142,809
\$1,000,000 under \$1,500,000.....	2,493	525,359	1,859	505,000	669	16,078
\$1,500,000 under \$2,000,000.....	1,229	277,700	895	266,493	328	11,187
\$2,000,000 under \$5,000,000.....	1,723	609,164	1,122	539,507	600	48,383
\$5,000,000 under \$10,000,000.....	390	188,388	249	152,071	141	34,632
\$10,000,000 or more.....	231	535,998	123	455,849	110	58,082
Taxable returns.....	1,085,054	11,550,077	825,395	10,515,652	268,113	980,935
Nontaxable returns.....	124,143	1,640,665	80,961	1,241,107	44,134	353,186

* 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, 2002

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		EIC self-employment income (less loss)		EIC earned income ¹		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	21,703,187	311,300,371	19,673,679	278,298,232	4,413,120	26,130,357	21,703,187	304,445,941	21,703,187	38,198,572
No adjusted gross income.....	158,100	-4,367,315	84,982	729,316	108,704	291,384	158,100	1,020,701	158,100	149,127
\$1 under \$1,000.....	307,342	181,484	237,632	275,810	91,002	43,180	307,342	318,990	307,342	52,213
\$1,000 under \$2,000.....	470,796	721,668	404,709	655,955	95,079	154,565	470,796	810,520	470,796	173,397
\$2,000 under \$3,000.....	588,839	1,474,062	508,885	1,270,491	116,364	244,792	588,839	1,515,284	588,839	327,080
\$3,000 under \$4,000.....	661,812	2,314,615	570,322	2,010,779	138,616	351,651	661,812	2,367,159	661,812	481,259
\$4,000 under \$5,000.....	749,358	3,383,844	657,421	2,837,598	143,464	504,520	749,358	3,342,119	749,358	728,064
\$5,000 under \$6,000.....	862,711	4,742,003	738,010	3,966,526	213,893	708,134	862,711	4,674,661	862,711	1,004,240
\$6,000 under \$7,000.....	937,410	6,087,039	793,226	4,750,870	239,989	1,043,256	937,410	5,794,126	937,410	1,335,308
\$7,000 under \$8,000.....	1,052,722	7,886,381	869,572	5,961,695	316,997	1,634,313	1,052,722	7,596,008	1,052,722	1,743,680
\$8,000 under \$9,000.....	1,027,097	8,731,316	884,964	6,795,607	251,436	1,499,742	1,027,097	8,295,349	1,027,097	1,862,968
\$9,000 under \$10,000.....	1,113,051	10,586,238	966,073	8,451,860	266,689	1,603,824	1,113,051	10,056,072	1,113,051	2,172,509
\$10,000 under \$11,000.....	1,228,379	12,904,966	1,045,516	9,879,553	346,958	2,346,296	1,228,379	12,225,849	1,228,379	2,758,920
\$11,000 under \$12,000.....	694,380	7,973,392	619,930	6,314,689	160,063	1,223,233	694,380	7,537,922	694,380	2,054,750
\$12,000 under \$13,000.....	696,632	8,705,614	652,266	7,561,933	109,879	762,748	696,632	8,324,682	696,632	2,246,709
\$13,000 under \$14,000.....	751,480	10,144,381	690,817	8,706,086	124,659	997,894	751,480	9,703,980	751,480	2,401,358
\$14,000 under \$15,000.....	734,504	10,654,033	678,565	9,202,837	122,873	1,042,841	734,504	10,245,678	734,504	2,260,442
\$15,000 under \$16,000.....	687,500	10,646,406	631,933	9,003,192	123,323	1,084,685	687,500	10,087,877	687,500	1,992,452
\$16,000 under \$17,000.....	622,394	10,268,261	571,156	8,802,922	111,119	1,114,497	622,394	9,917,686	622,394	1,713,151
\$17,000 under \$18,000.....	633,609	11,081,433	609,913	9,848,740	99,092	593,916	633,609	10,442,656	633,609	1,660,204
\$18,000 under \$19,000.....	730,735	13,500,656	701,034	12,262,802	92,638	643,585	730,735	12,906,387	730,735	1,753,796
\$19,000 under \$20,000.....	643,332	12,540,489	608,669	11,416,706	90,333	744,802	643,332	12,162,407	643,332	1,427,662
\$20,000 under \$25,000.....	3,185,593	71,303,791	3,059,469	65,224,258	502,997	3,766,205	3,185,593	68,909,565	3,185,593	5,475,178
\$25,000 and over.....	3,165,413	89,835,615	3,088,613	82,368,004	546,953	3,730,293	3,165,413	86,109,265	3,165,413	2,424,105

Size of adjusted gross income	All returns with earned income credit (EIC)--continued							
	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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns.....	4,168,977	1,114,948	1,567,510	628,340	4,106,193	3,346,682	18,780,033	33,736,942
No adjusted gross income.....	*13	*26	*10	*213	92,879	49,388	102,202	99,713
\$1 under \$1,000.....	--	--	--	--	50,575	8,703	269,170	43,510
\$1,000 under \$2,000.....	--	--	--	--	82,905	14,643	415,906	158,754
\$2,000 under \$3,000.....	--	--	--	--	105,472	27,071	520,641	300,009
\$3,000 under \$4,000.....	--	--	--	--	127,788	40,133	583,881	441,126
\$4,000 under \$5,000.....	*1,993	*86	--	--	142,745	52,539	669,220	675,440
\$5,000 under \$6,000.....	--	--	--	--	201,349	96,829	760,029	907,411
\$6,000 under \$7,000.....	--	--	--	--	239,698	125,625	839,092	1,209,683
\$7,000 under \$8,000.....	100,287	2,036	*2,010	*22	312,702	219,011	971,788	1,522,633
\$8,000 under \$9,000.....	306,280	24,679	15,241	836	241,523	173,124	941,483	1,665,164
\$9,000 under \$10,000.....	314,081	35,564	273,115	19,986	231,192	224,258	808,750	1,912,688
\$10,000 under \$11,000.....	302,368	14,095	*287,590	*66,183	286,870	324,477	916,827	2,420,347
\$11,000 under \$12,000.....	23,752	1,986	14,866	4,505	167,157	186,672	658,895	1,866,092
\$12,000 under \$13,000.....	*12,887	*2,238	--	--	112,399	131,222	693,724	2,113,249
\$13,000 under \$14,000.....	51,213	5,298	--	--	124,904	165,266	744,651	2,230,794
\$14,000 under \$15,000.....	63,525	13,366	--	--	119,886	164,034	718,165	2,083,041
\$15,000 under \$16,000.....	42,697	11,855	*1,996	*102	122,567	174,540	663,488	1,806,057
\$16,000 under \$17,000.....	69,863	16,358	--	--	123,343	171,312	601,288	1,525,481
\$17,000 under \$18,000.....	65,337	16,181	--	--	102,574	105,343	617,941	1,538,679
\$18,000 under \$19,000.....	89,326	35,927	--	--	93,585	107,530	708,667	1,610,338
\$19,000 under \$20,000.....	184,222	47,736	*964	*316	91,842	114,316	622,942	1,265,610
\$20,000 under \$25,000.....	1,077,049	437,101	102,771	29,441	507,142	442,014	2,895,099	4,596,063
\$25,000 and over.....	1,464,084	450,416	868,947	506,736	425,098	228,631	2,056,185	1,745,058

Footnotes at end of table.

Individual Income Tax Returns, 2002

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		EIC self-employment income (less loss)		EIC earned income ¹		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns.....	4,037,186	22,193,214	3,302,009	19,567,161	1,113,085	3,664,862	4,037,186	23,237,139	4,037,186	856,616
No adjusted gross income.....	92,669	-2,063,763	42,177	209,261	66,172	123,745	92,669	333,006	92,669	16,914
\$1 under \$1,000.....	190,872	100,843	129,624	143,866	75,360	30,724	190,872	174,590	190,872	11,694
\$1,000 under \$2,000.....	229,542	351,061	176,153	300,245	77,043	118,446	229,542	418,691	229,542	29,628
\$2,000 under \$3,000.....	296,558	741,197	234,151	603,791	81,491	166,083	296,558	769,875	296,558	57,693
\$3,000 under \$4,000.....	354,673	1,236,350	282,865	1,004,138	103,723	243,185	354,673	1,252,052	354,673	91,790
\$4,000 under \$5,000.....	370,583	1,681,229	298,417	1,307,977	94,698	342,583	370,583	1,650,559	370,583	119,926
\$5,000 under \$6,000.....	418,092	2,295,742	336,693	1,735,669	123,774	451,512	418,092	2,187,181	418,092	143,313
\$6,000 under \$7,000.....	405,904	2,633,832	327,977	1,981,479	125,334	471,183	405,904	2,452,662	405,904	131,231
\$7,000 under \$8,000.....	420,595	3,151,664	357,777	2,569,561	102,139	435,240	420,595	3,004,802	420,595	107,839
\$8,000 under \$9,000.....	386,987	3,295,023	336,087	2,565,631	92,615	468,018	386,987	3,033,648	386,987	73,125
\$9,000 under \$10,000.....	410,798	3,896,499	370,265	3,210,289	73,610	335,069	410,798	3,545,746	410,798	50,434
\$10,000 under \$11,000.....	399,520	4,187,977	360,868	3,459,029	76,297	402,126	399,520	3,861,156	399,520	21,376
\$11,000 under \$12,000.....	55,274	624,002	43,866	385,918	19,637	116,840	55,274	502,758	55,274	1,641
\$12,000 under \$13,000.....	*5,119	*61,558	*5,089	*90,306	*1,192	*-39,892	*5,119	*50,414	*5,119	*13
\$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							
	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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns.....	1,023,030	74,009	592,822	91,532	888,245	196,085	2,664,962	586,522
No adjusted gross income.....	--	--	--	--	53,536	11,242	42,910	5,672
\$1 under \$1,000.....	--	--	--	--	40,166	4,413	152,699	7,281
\$1,000 under \$2,000.....	--	--	--	--	64,874	9,144	174,652	20,484
\$2,000 under \$3,000.....	--	--	--	--	73,773	14,434	228,367	43,259
\$3,000 under \$4,000.....	--	--	--	--	89,452	22,310	276,742	69,480
\$4,000 under \$5,000.....	--	--	--	--	91,041	26,079	290,445	93,848
\$5,000 under \$6,000.....	--	--	--	--	115,304	37,136	319,293	106,177
\$6,000 under \$7,000.....	--	--	--	--	117,546	33,545	308,703	97,686
\$7,000 under \$8,000.....	96,356	1,974	*2,010	*22	92,159	19,864	340,012	86,000
\$8,000 under \$9,000.....	304,269	24,456	15,241	836	78,855	11,045	303,613	37,624
\$9,000 under \$10,000.....	314,081	35,564	273,115	19,986	31,074	3,870	108,537	11,000
\$10,000 under \$11,000.....	293,458	11,978	*287,590	*66,183	24,665	2,182	89,259	7,216
\$11,000 under \$12,000.....	14,866	37	14,866	4,505	15,770	821	24,639	783
\$12,000 under \$13,000.....	--	--	--	--	*30	*(Z)	*5,089	*13
\$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, 2002

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		EIC self-employment income (less loss)		EIC earned income ¹		Total earned income credit	
			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.....	8,445,597	127,747,949	7,864,632	115,026,507	1,401,159	8,684,362	8,445,597	123,712,357	8,445,597	13,984,812
No adjusted gross income.....	28,139	-972,610	18,502	232,564	20,140	47,452	28,139	280,018	28,139	46,809
\$1 under \$1,000.....	59,242	40,607	54,304	63,784	*7,254	*10,069	59,242	73,853	59,242	20,228
\$1,000 under \$2,000.....	133,663	200,294	124,889	192,762	10,702	15,864	133,663	208,626	133,663	70,727
\$2,000 under \$3,000.....	172,735	430,719	158,500	384,578	20,145	61,964	172,735	446,542	172,735	149,787
\$3,000 under \$4,000.....	181,026	634,715	173,911	629,136	12,485	33,980	181,026	663,116	181,026	211,063
\$4,000 under \$5,000.....	211,908	953,238	202,991	880,210	24,344	62,695	211,908	942,905	211,908	313,596
\$5,000 under \$6,000.....	261,243	1,441,010	231,850	1,213,354	53,153	194,859	261,243	1,408,213	261,243	465,397
\$6,000 under \$7,000.....	308,593	2,006,575	269,199	1,606,754	72,078	326,314	308,593	1,933,068	308,593	653,757
\$7,000 under \$8,000.....	385,324	2,880,284	287,632	1,851,486	157,245	954,561	385,324	2,806,047	385,324	927,683
\$8,000 under \$9,000.....	343,321	2,905,699	285,296	2,181,634	95,599	625,272	343,321	2,806,906	343,321	834,314
\$9,000 under \$10,000.....	365,015	3,470,669	323,687	2,925,768	75,079	441,113	365,015	3,366,881	365,015	886,882
\$10,000 under \$11,000.....	354,458	3,733,768	330,361	3,236,669	63,694	319,372	354,458	3,556,041	354,458	864,741
\$11,000 under \$12,000.....	317,080	3,650,666	300,456	3,132,738	45,832	278,803	317,080	3,411,541	317,080	768,136
\$12,000 under \$13,000.....	330,847	4,130,148	308,660	3,674,800	40,876	339,264	330,847	4,014,064	330,847	814,785
\$13,000 under \$14,000.....	379,744	5,131,137	358,681	4,590,994	52,912	343,185	379,744	4,934,179	379,744	924,936
\$14,000 under \$15,000.....	364,945	5,295,003	341,154	4,610,062	50,382	445,851	364,945	5,055,913	364,945	845,905
\$15,000 under \$16,000.....	355,399	5,509,074	332,045	4,751,666	55,325	408,207	355,399	5,159,873	355,399	762,757
\$16,000 under \$17,000.....	303,804	5,008,991	286,943	4,459,383	40,118	360,744	303,804	4,820,127	303,804	614,022
\$17,000 under \$18,000.....	304,958	5,332,348	293,352	4,666,866	54,833	339,410	304,958	5,006,276	304,958	569,233
\$18,000 under \$19,000.....	363,260	6,724,445	347,271	6,062,291	42,853	328,209	363,260	6,390,500	363,260	615,116
\$19,000 under \$20,000.....	327,689	6,390,410	316,424	5,879,357	35,799	265,466	327,689	6,145,722	327,689	508,625
\$20,000 under \$25,000.....	1,550,376	34,663,262	1,501,563	31,962,982	214,023	1,386,873	1,550,376	33,349,958	1,550,376	1,714,840
\$25,000 and over.....	1,042,828	28,187,498	1,016,959	25,836,668	156,228	1,094,834	1,042,828	26,931,988	1,042,828	401,473

Size of adjusted gross income	Returns with one qualifying child--continued							
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns.....	2,363,585	807,202	778,761	439,445	1,330,353	1,129,020	7,400,643	12,048,591
No adjusted gross income.....	*3	*4	--	--	17,464	16,589	24,432	30,216
\$1 under \$1,000.....	--	--	--	--	*4,294	*1,671	59,242	18,556
\$1,000 under \$2,000.....	--	--	--	--	10,696	2,404	133,663	68,322
\$2,000 under \$3,000.....	--	--	--	--	21,788	9,010	172,735	140,777
\$3,000 under \$4,000.....	--	--	--	--	13,940	6,347	181,026	204,716
\$4,000 under \$5,000.....	*1,993	*86	--	--	22,395	10,533	211,908	302,977
\$5,000 under \$6,000.....	--	--	--	--	54,564	36,286	261,243	429,111
\$6,000 under \$7,000.....	--	--	--	--	71,754	54,315	308,593	599,442
\$7,000 under \$8,000.....	*6	*9	--	--	164,976	151,802	384,973	775,871
\$8,000 under \$9,000.....	*2,010	*223	--	--	99,493	97,966	342,974	736,125
\$9,000 under \$10,000.....	--	--	--	--	77,126	83,178	363,123	803,704
\$10,000 under \$11,000.....	*4,968	*898	--	--	58,675	64,539	353,167	799,303
\$11,000 under \$12,000.....	*8,886	*1,950	--	--	51,730	48,633	314,122	717,553
\$12,000 under \$13,000.....	*12,887	*2,238	--	--	46,571	55,430	328,937	757,118
\$13,000 under \$14,000.....	48,239	5,150	--	--	53,091	59,241	374,973	860,545
\$14,000 under \$15,000.....	53,541	9,511	--	--	52,959	66,466	351,894	769,928
\$15,000 under \$16,000.....	39,746	10,183	*1,996	*102	49,503	62,759	334,889	689,814
\$16,000 under \$17,000.....	51,988	14,673	--	--	42,375	50,648	285,759	548,701
\$17,000 under \$18,000.....	60,382	15,320	--	--	49,258	49,618	289,631	504,296
\$18,000 under \$19,000.....	71,457	25,992	--	--	39,633	38,069	345,548	551,055
\$19,000 under \$20,000.....	169,288	42,806	*964	*316	36,832	29,082	313,205	436,736
\$20,000 under \$25,000.....	956,817	398,992	101,825	27,995	210,816	111,140	1,356,012	1,204,708
\$25,000 and over.....	881,374	279,166	673,976	411,033	80,420	23,292	308,597	99,014

Footnotes at end of table.

Individual Income Tax Returns, 2002

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		EIC self-employment income (less loss)		EIC earned income ¹		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns.....	9,220,404	161,359,208	8,507,038	143,704,564	1,898,876	13,781,133	9,220,404	157,496,446	9,220,404	23,357,144
No adjusted gross income.....	37,293	-1,330,942	24,304	287,491	22,392	120,186	37,293	407,677	37,293	85,404
\$1 under \$1,000.....	57,229	40,034	53,704	68,160	8,387	2,388	57,229	70,547	57,229	20,291
\$1,000 under \$2,000.....	107,592	170,312	103,667	162,948	*7,334	*20,255	107,592	183,203	107,592	73,043
\$2,000 under \$3,000.....	119,546	302,146	116,234	282,122	14,728	16,745	119,546	298,867	119,546	119,599
\$3,000 under \$4,000.....	126,112	443,550	113,547	377,505	22,408	74,486	126,112	451,991	126,112	178,405
\$4,000 under \$5,000.....	166,866	749,377	156,013	649,412	24,422	99,242	166,866	748,654	166,866	294,542
\$5,000 under \$6,000.....	183,376	1,005,251	169,467	1,017,503	36,966	61,763	183,376	1,079,266	183,376	395,530
\$6,000 under \$7,000.....	222,913	1,446,632	196,049	1,162,637	42,578	245,759	222,913	1,408,397	222,913	550,320
\$7,000 under \$8,000.....	246,803	1,854,434	224,162	1,540,648	57,613	244,512	246,803	1,785,160	246,803	708,158
\$8,000 under \$9,000.....	296,789	2,530,594	263,580	2,048,343	63,222	406,453	296,789	2,454,795	296,789	955,529
\$9,000 under \$10,000.....	337,238	3,219,070	272,121	2,315,803	118,000	827,642	337,238	3,143,445	337,238	1,235,194
\$10,000 under \$11,000.....	474,401	4,983,221	354,288	3,183,855	206,967	1,624,798	474,401	4,808,653	474,401	1,872,803
\$11,000 under \$12,000.....	322,026	3,698,723	275,607	2,796,034	94,594	827,590	322,026	3,623,624	322,026	1,284,974
\$12,000 under \$13,000.....	360,666	4,513,908	338,517	3,796,827	67,811	463,377	360,666	4,260,204	360,666	1,431,911
\$13,000 under \$14,000.....	371,736	5,013,244	332,136	4,115,092	71,747	654,709	371,736	4,769,801	371,736	1,476,421
\$14,000 under \$15,000.....	369,558	5,359,030	337,411	4,592,775	72,492	596,989	369,558	5,189,764	369,558	1,414,536
\$15,000 under \$16,000.....	332,101	5,137,332	299,888	4,251,525	67,998	676,478	332,101	4,928,004	332,101	1,229,696
\$16,000 under \$17,000.....	318,590	5,259,270	284,213	4,343,539	71,001	753,753	318,590	5,097,559	318,590	1,099,129
\$17,000 under \$18,000.....	328,651	5,749,086	316,561	5,181,874	44,259	254,505	328,651	5,436,379	328,651	1,090,971
\$18,000 under \$19,000.....	367,475	6,776,211	353,763	6,200,511	49,785	315,376	367,475	6,515,888	367,475	1,138,680
\$19,000 under \$20,000.....	315,642	6,150,079	292,245	5,537,349	54,534	479,336	315,642	6,016,685	315,642	919,037
\$20,000 under \$25,000.....	1,635,217	36,640,529	1,557,907	33,261,276	288,974	2,379,331	1,635,217	35,640,607	1,635,217	3,760,338
\$25,000 and over.....	2,122,585	61,648,117	2,071,654	56,531,336	390,665	2,635,459	2,122,585	59,177,277	2,122,585	2,022,633

Size of adjusted gross income	Returns with two or more qualifying children--continued							
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns.....	782,362	233,737	195,928	97,362	1,887,594	2,021,577	8,714,428	21,101,830
No adjusted gross income.....	*10	*22	*10	*213	21,880	21,558	34,860	63,824
\$1 under \$1,000.....	--	--	--	--	*6,115	*2,618	57,229	17,673
\$1,000 under \$2,000.....	--	--	--	--	*7,334	*3,095	107,592	69,948
\$2,000 under \$3,000.....	--	--	--	--	9,911	3,627	119,539	115,973
\$3,000 under \$4,000.....	--	--	--	--	24,396	11,475	126,112	166,930
\$4,000 under \$5,000.....	--	--	--	--	29,309	15,928	166,866	278,614
\$5,000 under \$6,000.....	--	--	--	--	31,480	23,406	179,493	372,123
\$6,000 under \$7,000.....	--	--	--	--	50,398	37,765	221,795	512,556
\$7,000 under \$8,000.....	*3,924	*53	--	--	55,567	47,344	246,803	660,761
\$8,000 under \$9,000.....	--	--	--	--	63,174	64,113	294,896	891,416
\$9,000 under \$10,000.....	--	--	--	--	122,992	137,210	337,090	1,097,984
\$10,000 under \$11,000.....	*3,942	*1,219	--	--	203,530	257,757	474,401	1,613,828
\$11,000 under \$12,000.....	--	--	--	--	99,657	137,218	320,134	1,147,756
\$12,000 under \$13,000.....	--	--	--	--	65,798	75,792	359,698	1,356,118
\$13,000 under \$14,000.....	*2,974	*148	--	--	71,813	106,025	369,678	1,370,249
\$14,000 under \$15,000.....	*9,984	*3,854	--	--	66,927	97,569	366,271	1,313,113
\$15,000 under \$16,000.....	*2,952	*1,672	--	--	73,065	111,781	328,599	1,116,243
\$16,000 under \$17,000.....	17,875	1,685	--	--	80,967	120,664	315,529	976,780
\$17,000 under \$18,000.....	*4,955	*861	--	--	53,316	55,726	328,311	1,034,384
\$18,000 under \$19,000.....	17,869	9,936	--	--	53,952	69,461	363,119	1,059,283
\$19,000 under \$20,000.....	*14,935	*4,929	--	--	55,010	85,233	309,738	828,874
\$20,000 under \$25,000.....	120,232	38,109	*946	*1,446	296,326	330,874	1,539,087	3,391,355
\$25,000 and over.....	582,710	171,250	194,971	95,703	344,677	205,339	1,747,588	1,646,044

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

¹ For prior year returns, EIC earned income includes Nontaxable earned income.

(Z) Less than \$500.

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