

Individual Income Tax Returns, 2003

by Michael Parisi and Scott Hollenbeck

Taxpayers filed 130.4 million individual income tax returns for Tax Year (TY) 2003, a slight increase from the 130.1 million returns filed for TY 2002. The adjusted gross income (AGI) less deficit reported on these returns totaled just over \$6.2 trillion, a 2.9-percent increase from the previous year. Taxable income increased 2.5 percent for 2003, to \$4.2 trillion. Under the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), tax rates declined for Tax Years 2001 and 2002. There were further declines for 2003 with the passage of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). Because of this law, even with the increase in taxable income, the lower tax rates resulted in a 6.1-percent decrease in total income tax to \$748.0 billion. In contrast to the decline in total income tax, the alternative minimum tax (AMT) increased 38.2 percent, with 23.4-percent more taxpayers paying the AMT. Much of this increase is attributable to the tax rates on ordinary income being lowered while AMT tax rates remained unchanged (AMT is part of total income tax). The average tax rate for all returns declined for 2003, by 1.1 percentage points, to 12.1 percent of AGI, following a 1.2-percentage point decline for 2002. All income-size classes had lower average tax rates for 2003, with the exception of returns under \$10,000, which had the same rate.

For 2003, income items that increased appreciably included net capital gains and dividends, which increased 23.3 percent and 11.5 percent, respectively. Also, for the first time since 1999, the numbers of individuals who itemized their deductions decreased. A principal reason for this was a JGTRRA related increase beyond general indexing for inflation in the standard deduction for married taxpayers filing jointly to an amount double the single filer amount of \$4,750. Several credits showed growth directly related to tax law changes, including the child tax credit (JGTRRA), the education tax credit, and the child care credit.

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Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) increased 2.9 percent to just over \$6.2 trillion for 2003. The largest component of AGI, salaries and wages, increased 2.0 percent from \$4.56 trillion to \$4.65 trillion. With larger increases in other components of AGI, the share of salaries and wages in AGI decreased to 74.9 percent for 2003, down from 75.6 percent for 2002. The positive component of AGI that had the largest percentage increase was net capital gain (less loss). As shown in Figure B, \$294.4 billion of net capital gain (less loss) were realized for 2003, about 23.3 percent more than for the previous year. However, even after this increase, the amount of net capital gain (less loss) was still the second lowest amount (the lowest being, \$238.8 billion for 2002) reported in the previous 7 years.

All components of AGI increased for 2003, except taxable interest which declined 14.7 percent. (While capital gain distributions declined by 12.1 percent, these are included in net capital gain (less loss) which, as cited above, increased). Of the positive income items, the second and third largest percentage increases were for net income from farms and net gain from sale of property other than capital assets, which increased 18.2 percent and 11.6 percent, respectively. The next largest increase was for dividends, which increased by 11.5 percent to \$115.1 billion. This was the first increase in dividends since 2000, and it coincided with reduced tax rates for certain qualified dividends, representing 70.3 percent of all taxable dividends (see *Changes in Law* section for details on these qualified dividends). Other large components of AGI, taxable pensions and annuities, partnership and S corporation net income (less loss), and business or profession net income (less loss), rose by 4.2 percent, 6.8 percent, and 4.0 percent, respectively. Table 1 shows detailed information for the components of AGI.

Losses

Total negative income includes net negative income line items from individual income tax returns [1]. Total negative income, i.e., net loss, included in AGI increased 3.3 percent to \$279.2 billion for 2003 (Figure C). Much of this loss was related to individual-owned businesses that must report income and loss through individual income tax forms. The

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2002 and 2003

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

Item	2002		2003		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	130,076	6,033,586	130,424	6,207,109	2.9
Exemptions ¹	258,716	761,440	261,126	781,305	2.6
Taxable income.....	102,276	4,096,128	101,393	4,200,218	2.5
Total income tax.....	90,964	796,986	88,922	748,017	-6.1
Alternative minimum tax.....	1,911	6,854	2,358	9,470	38.2

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

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2002 and 2003

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

Item	2002		2003		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.....	130,076	6,033,586	130,424	6,207,109	173,523	2.9
Salaries and wages.....	110,938	4,559,691	110,891	4,649,900	90,210	2.0
Taxable interest.....	63,585	149,025	59,459	127,160	-21,865	-14.7
Ordinary dividends.....	31,410	103,241	30,475	115,141	11,900	11.5
Qualified dividends.....	n.a.	n.a.	22,449	80,995	n.a.	n.a.
Business or profession net income (less loss).....	18,597	220,784	19,416	229,655	8,872	4.0
Net capital gain (less loss).....	24,189	238,789	22,985	294,354	55,565	23.3
Capital gain distributions ²	7,567	5,343	7,265	4,695	-647	-12.1
Sales of property other than capital assets, net gain (less loss).....	1,728	-2,387	1,754	-330	2,056	86.2
Sales of property other than capital assets, net gain.....	789	7,292	799	8,139	847	11.6
Taxable Social Security benefits.....	10,703	93,459	10,975	97,768	4,309	4.6
Total rental and royalty net income (less loss) ³	9,638	28,985	9,564	29,227	242	0.8
Partnership and S corporation net income (less loss).....	6,723	237,967	7,007	254,057	16,090	6.8
Estate and trust net income (less loss).....	581	11,240	533	12,415	1,174	10.4
Farm net income (less loss).....	1,995	-14,420	1,997	-12,371	2,048	14.2
Farm net income.....	556	6,324	592	7,473	1,148	18.2
Unemployment compensation.....	10,335	43,129	10,065	44,008	879	2.0
Taxable pensions and annuities.....	22,794	357,841	22,823	372,931	15,090	4.2
Taxable Individual Retirement Account distributions.....	8,291	88,219	8,612	88,336	116	0.1
Other net income (less loss) ⁴	n.a.	19,101	n.a.	21,289	2,188	11.5
Gambling earnings.....	1,552	18,745	1,540	19,150	404	2.2

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.

increases to business or profession net loss, total rental and royalty net loss, and net operating loss combined, accounted for the majority of the \$8.9-billion increase in net loss for 2003 [2]. While for 2002, net capital loss demonstrated the largest

percentage increase, 29.9 percent, for 2003, net capital loss decreased 3.0 percent to just over \$28.9 billion [3]. For 2003, the two largest increases in losses were for rents and royalties and net operating losses, which both increased a little over 8 percent to

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Figure C

Total Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2002 and 2003

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

Item	2002		2003		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
Total net losses	n.a.	270,332	n.a.	279,243	3.3
Business or profession net loss.....	4,846	36,095	4,973	38,927	7.8
Net capital loss ¹	13,280	29,834	12,808	28,952	-3.0
Net loss, sales of property other than capital assets.....	939	9,678	955	8,469	-12.5
Total rental and royalty net loss ²	4,262	30,924	4,242	33,453	8.2
Partnership and S corporation net loss.....	2,394	76,698	2,553	78,972	3.0
Estate and trust net loss.....	42	1,219	33	1,084	-11.1
Farm net loss.....	1,439	20,744	1,405	19,844	-4.3
Net operating loss ³	670	58,126	712	62,825	8.1
Other net loss ⁴	341	7,014	290	6,718	-4.2

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 2 of this article for a definition of net operating loss.

\$33.5 billion and \$62.8 billion, respectively, while the largest decline was for sale of property other than capital assets.

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased

13.5 percent to \$87.6 billion for 2003 (Figure D). The 56.8-percent increase to \$16.5 billion in the self-employed health insurance deduction was primarily attributable to the change in law that allowed a taxpayer to deduct 100 percent of health insurance expenses. For 2002, a taxpayer was only able to deduct 70 percent of health insurance expenses. The

Figure D

Statutory Adjustments, Tax Years 2002 and 2003

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

Item	2002		2003		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
Total statutory adjustments	28,911	77,161	30,382	87,576	13.5
Payments to an Individual Retirement Account.....	3,278	9,462	3,418	10,007	5.8
Educator expenses deduction.....	2,884	713	3,241	806	13.1
Moving expenses adjustment.....	947	2,215	1,024	2,440	10.1
Student loan interest deduction.....	6,641	4,470	6,953	4,410	-1.3
Tuition and fees deduction.....	3,445	6,154	3,571	6,684	8.6
Self-employment tax deduction.....	14,664	18,687	15,373	19,791	5.9
Self-employed health insurance deduction.....	3,571	10,494	3,802	16,454	56.8
Payments to a self-employed retirement (Keogh) plan.....	1,187	16,350	1,209	17,796	8.8
Forfeited interest penalty.....	805	193	736	150	-22.1
Alimony paid.....	587	7,184	587	7,520	4.7
Other adjustments ¹	n.a.	1,240	n.a.	1,518	22.4

n.a.--Not available.

¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments for 2002. For 2003, other adjustments also includes certain business expenses of reservists, performing artists, etc.

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self-employed health insurance deduction accounted for 57.2 percent of the overall increase in statutory adjustments. The largest statutory adjustment was the self-employment tax deduction, representing 22.6 percent of the total. This adjustment increased 5.9 percent to \$19.8 billion for 2003. Payments to self-employed retirement (Keogh) plans increased 8.8 percent to \$17.8 billion and were the second largest statutory adjustment for 2003. The student loan interest deduction decreased 1.3 percent for 2003, even though an additional 313 thousand taxpayers claimed the deduction for 2003.

Deductions

The total standard deduction claimed on 2003 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 12.9 percent to \$555.8 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), increased by 4.9 percent to just under \$1.5 trillion.

The number of returns claiming a standard deduction increased 2.4 percent for 2003, accounting for 64.9 percent of all returns filed. The average standard deduction rose by \$613 from the 2002 average, to \$6,566. While some of this increase was attributable to inflation indexing of the standard deduction amounts, most of it was due to the expansion under JGTRRA of the standard deduction for married taxpayers filing jointly to twice the amount of single filers (see the *Changes in Law* section of this article). This increase led to 2003 being the first year since 1999 that the number of returns taking standard deductions increased.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 33.7 percent of all returns filed and represented 61.9 percent of the total deductions amount [4]. The average for total itemized deductions (after limitation) was \$20,520, up \$847 from the average for 2002.

Total itemized deductions (before limitation) increased for 2003 by 0.6 percent, while the number

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2002 and 2003

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

Item	2002		2003		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.....	45,648	925,034	43,950	930,812	-3.7	0.6
Medical and dental expenses after 7.5 percent AGI limitation.....	8,547	52,276	8,678	56,007	1.5	7.1
Taxes paid.....	44,794	302,654	43,062	310,897	-3.9	2.7
Interest paid ²	37,637	351,496	36,212	340,319	-3.8	-3.2
Home mortgage interest.....	37,216	336,571	35,797	325,192	-3.8	-3.4
Charitable contributions.....	40,400	140,571	38,627	145,702	-4.4	3.6
Other than cash contributions.....	24,145	34,293	23,933	38,041	-0.9	10.9
Casualty and theft losses.....	94	1,294	90	1,605	-4.2	24.0
Miscellaneous deductions after 2 percent AGI limitation.....	11,656	63,551	11,639	63,182	-0.1	-0.6
Gambling losses and other unlimited miscellaneous deductions.....	1,219	13,191	1,211	13,101	-0.7	-0.7
Itemized deductions in excess of limitation.....	5,182	26,987	5,221	28,947	0.8	7.3
Total itemized deductions after limitation.....	45,648	898,047	43,950	901,865	-3.7	0.4
Total standard deduction.....	82,655	492,068	84,643	555,780	2.4	12.9
Total deductions (after itemized deduction limitation).....	128,303	1,390,115	128,593	1,457,645	0.2	4.9

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

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

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of taxpayers itemizing decreased by 3.7 percent from 2002 levels. Even though the number of returns taking each of the major component deductions decreased (except medical and dental deductions), the amounts reported increased for most of these except for interest paid and miscellaneous deductions subject to AGI (2 percent) limitation. Interest paid, the largest itemized deduction (36.6 percent of the total), decreased 3.2 percent to \$340.3 billion. The number of returns and the amount reported for the largest component of the interest paid deduction, home mortgage interest, decreased by 3.8 percent and 3.4 percent, respectively, for 2003. This decrease represents the first time in 9 years that the reported home mortgage interest decreased. For 2003, the home mortgage interest deduction was \$325.2 billion. Miscellaneous itemized deductions (such as unreimbursed employee business expenses and tax preparation fees) after the 2-percent AGI limitation decreased 0.6 percent to \$63.2 billion.

The second largest itemized deduction (comprising 33.4 percent of the total), taxes paid, increased 2.7 percent to \$310.9 billion despite being reported on 3.9-percent fewer returns than for 2002. Itemized deductions for medical and dental expenses that exceeded 7.5 percent of AGI gained 7.1 percent to \$56.0 billion for 2003. Charitable contributions increased 3.6 percent for 2003, to \$145.7 billion. Other than cash contributions increased 10.9 percent for 2003. The increase in other than cash contributions represents almost three-fourths of the total increase in charitable contributions. Similar to taxes paid, the number of returns with charitable contributions decreased, by 4.4 percent. These decreases closely mirror the 3.7-percent decrease in the total number of returns claiming itemized deductions. The AGI threshold for the limitation of itemized deductions increased to \$139,500 (\$69,750 if married filing separately) for 2003. Due to this limitation, over 5.2 million higher-income taxpayers were unable to deduct \$28.9 billion in itemized deductions, 7.3 percent more than for 2002.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, rose 2.5 percent to \$4.2 trillion (Figure A). However, total income tax fell 6.1 percent to \$748.0 billion for 2003. This was the third successive year that total income tax declined. The

decline in total income tax for 2003 reflects the reduction in tax rates, under JGTRRA, which lowered marginal rates above the 15-percent rate bracket and expanded the width of the 10-percent regular tax rate bracket for all returns and the 15-percent bracket for joint returns (see the *Changes in Law* section for further details).

For the second year in a row, the alternative minimum tax increased. For 2003, the increase was by \$2.6 billion, or 38.2 percent, to almost \$9.5 billion. The increase in AMT occurred even though the AMT exemption amount was raised as part of JGTRRA (see the *Changes in Law* section for further details). This is largely attributable to the decrease in ordinary tax rates due to JGTRRA, while the tax rates on alternative minimum taxable income remained the same as 2002. Over 0.4 million more taxpayers were required to pay the AMT for 2003.

Average AGI reported on all 2003 individual income tax returns was \$47,592, and average taxable income was \$41,425 [5]. These amounts represent increases of 2.6 percent and 3.4 percent, respectively, from the 2002 amounts of \$46,385 and \$40,050.

Figure F shows that the average tax rate for 2003 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 12.1 percent, a decrease of 1.1 percentage points from 13.2 percent for 2002. This lower average tax rate was reflected in all of the income-size classes for AGI, except for the \$1 under \$10,000 AGI class in which the 0.7-percent average tax rate was unchanged, with declines in the average tax rate ranging from 0.2 percentage points (in the \$10,000 under \$20,000 class) to 4.1 percentage points (in the \$5.0 million under \$10.0 million class). The average rates were at least 3.0 percentage points lower for income-size classes reporting more than \$500,000 of AGI. The lower average rates for these higher-income returns not only reflect the decrease in tax rates on ordinary income but also a new preferential tax rate for certain qualified dividends and long-term capital gains sold after May 5, 2003, which were introduced in JGTRRA (see the *Changes in Law* section of this article). Individuals in these AGI classes tended to report these dividends and capital gains as a higher percentage of their AGI's than individuals in lower AGI classes. For individuals reporting AGI of \$500,000 or more, these percentages ranged between 15.4

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Figure F

Number of Returns, Adjusted Gross Income, Net Long-Term Capital Gains, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 2002 and 2003

[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 2003:								
Number of returns.....	130,424	1,814	24,201	23,296	18,373	24,410	26,915	8,879
Capital gain plus dividends subject to reduced rate.....	358,815	--	929	3,309	4,159	10,045	32,429	46,156
Adjusted gross income (less deficit).....	6,207,109	-80,478	124,216	346,619	455,093	952,294	1,886,634	1,170,180
Total income tax.....	748,017	79	853	8,155	19,310	64,373	178,509	163,342
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	5.8	(²)	0.7	1.0	0.9	1.1	1.7	3.9
Tax as a percentage of adjusted gross income (less deficit).....	12.1	(²)	0.7	2.4	4.2	6.8	9.5	14.0
Tax Year 2002:								
Number of returns.....	130,076	1,752	24,282	23,432	18,598	24,531	26,645	8,423
Capital gain plus dividends subject to reduced rate.....	238,916	--	415	1,502	2,332	5,608	19,422	30,247
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
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	4.0	(²)	0.3	0.4	0.5	0.6	1.0	2.7
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
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2003 over 2002.....	-1.1	(³)	0.0	-0.2	-0.5	-0.6	-1.0	-1.8
Size of adjusted gross income--continued								
Tax year, item	\$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 2003:								
Number of returns.....	1,999	356	82	34	48	11	6	
Capital gain plus dividends subject to reduced rate.....	56,376	37,175	19,618	12,698	37,407	23,773	74,740	
Adjusted gross income (less deficit).....	576,309	241,211	98,875	58,498	142,220	76,311	159,126	
Total income tax.....	120,712	60,181	25,551	15,316	36,905	19,314	35,417	
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	9.8	15.4	19.8	21.7	26.3	31.2	47.0	
Tax as a percentage of adjusted gross income (less deficit).....	20.9	24.9	25.8	26.2	25.9	25.3	22.3	
Tax Year 2002:								
Number of returns.....	1,908	337	78	31	44	10	5	
Capital gain plus dividends subject to reduced rate.....	36,530	24,067	13,674	9,105	26,121	17,189	52,704	
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	
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	6.7	10.6	14.5	16.9	20.0	25.2	40.7	
Tax as a percentage of adjusted gross income (less deficit).....	22.7	27.9	29.2	29.5	29.7	29.4	26.1	
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2003 over 2002.....	-1.8	-3.0	-3.4	-3.3	-3.8	-4.1	-3.8	

¹ Includes returns with adjusted gross deficit.

² Percentage not computed.

³ Difference not computed.

(Z) Less than 0.05 percent.

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

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percent to 47.0 percent. For all income classes below \$500,000, this percentage was 9.8 percent or less.

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 2003, total tax credits (excluding the “refundable” portions of the child tax credit and the EIC, and any EIC used to offset any other taxes) increased 5.4 percent to \$42.0 billion.

Credits that showed an increase for 2003 included the child care credit, the child tax credit, and the education credit. The child tax credit increased 5.9 percent to \$22.8 billion and was the largest credit for the sixth consecutive year, accounting for 54.3 percent of total tax credits reported for 2003. The refundable portion of the child tax credit (i.e., the “additional child tax credit”) also increased, by 42.0 percent to \$9.1 billion. The total child tax credit increased 14.2 percent to \$31.9 billion. The increase in the total child tax credit occurred in spite of a 1.0-percent decrease in the number of returns that claimed the credit. This increase was due to the law change that allowed a credit of \$1,000 per eligible child for 2003, up from \$600 per child for 2002. The 14.2-percent increase does not reflect the full impact of the credit increase because up to \$400 per eligible

child were given in advance to taxpayers based on the ages of eligible children and their Tax Year 2002 returns (these data were not included in the statistics).

The education credits that were first introduced in 1998 were taken by nearly 7.3 million taxpayers and totaled \$5.8 billion, an increase of 19.7 percent over 2002. This gain in the education credits was primarily due to the maximum lifetime learning credit increasing from \$1,000 for 2002 to \$2,000 for 2003. With the increase in the maximum lifetime learning credit, the number of taxpayers taking the lifetime learning credit increased 18.9 percent, and the tentative lifetime learning credit increased 65.6 percent. The number of taxpayers taking the Hope credit increased 3.9 percent, and the tentative Hope credit increased just 2.3 percent. These two credits are the credits that make up the education credit. The child care credit rose for 2003 by 18.5 percent, because of tax law changes which raised the maximum amount of the credit and increased the limit on qualifying expenses (see the *Changes in Law* section for further details).

Several credits fell for 2003, including the foreign tax credit, the retirement savings contribution credit, the minimum tax credit, and the general business credit. They showed declines of 2.2 percent, 2.3 percent, 6.1 percent, and 18.4 percent, respectively.

Figure G

Selected Tax Credits, Tax Years 2002 and 2003

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

Item	2002		2003		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits ¹	40,614	39,862	41,091	41,996	1.2	5.4
Child care credit.....	6,186	2,707	6,313	3,207	2.1	18.5
Earned income credit	4,169	1,115	3,606	926	-13.5	-16.9
Foreign tax credit.....	3,749	5,934	4,145	5,806	10.6	-2.2
General business credit.....	285	751	263	613	-7.7	-18.4
Minimum tax credit.....	194	976	251	917	29.3	-6.1
Child tax credit ²	25,940	21,520	25,672	22,788	-1.0	5.9
Education credits.....	6,475	4,883	7,298	5,843	12.7	19.7
Retirement savings contribution credit.....	5,307	1,058	5,297	1,034	-0.2	-2.3

¹ Includes credits not shown separately. See Table 2.

² Excludes refundable portion, which totaled \$9.1 billion for 2003.

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The amount of the EIC used to offset income tax before credits declined 16.9 percent, which was partially due to lower taxes with the expansion of the 10-percent and 15-percent (for joint returns) tax rates. Both the EIC and the additional child tax credit may offset not only income tax before credits but also all other taxes and may even be refundable. The second part of the EIC, the portion used to offset all other taxes besides income tax, was \$3.7 billion for 2003. 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 \$34.0 billion for 2003, an increase of 0.8 percent from 2002 (Figure H).

Over 22.0 million taxpayers claimed the earned income credit for 2003, an increase of 1.5 percent from 2002. The total earned income credit increased 1.2 percent to \$38.7 billion. The number of returns receiving the credit but having no qualifying children increased 8.8 percent for 2003. The number of returns having one qualifying child and receiving the credit decreased 2.1 percent, while the number of returns having two or more qualifying children and receiving the credit increased 1.5 percent for 2003. The amount of EIC claimed for returns with no qualifying children increased 9.9 percent. Returns with one qualifying child reported a decrease in EIC of 1.7 percent, and returns with two or more qualifying children show an increase of 2.6 percent.

The number of returns claiming a refundable portion of EIC increased 2.0 percent for 2003, while the amount of the refundable portion of EIC increased 0.8 percent. The number of returns with a refundable portion of EIC and without any qualifying children increased 11.9 percent, while the corresponding figure for the number of returns with one qualifying child decreased 1.2 percent, and the number of returns with two or more qualifying children increased 1.8 percent. The amount of refundable EIC claimed on returns with no qualifying children increased 11.6 percent for 2003. The amount of refundable EIC claimed on returns with one qualifying child decreased 1.9 percent, while the amount on returns with two or more qualifying children increased 2.0 percent.

Historical Trends in Constant Dollars

As shown in Figure I, AGI and real gross domestic product (GDP) rose in constant dollars for 2003, while salaries and wages decreased [6]. As shown in Figure J, real total income tax rose continually from \$329.2 billion in 1991 to its high of \$569.5 billion for 2000, but has declined in each of the past 3 years. 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 net capital gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax-to-GDP

Figure H

Earned Income Credit, Tax Years 2002 and 2003

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

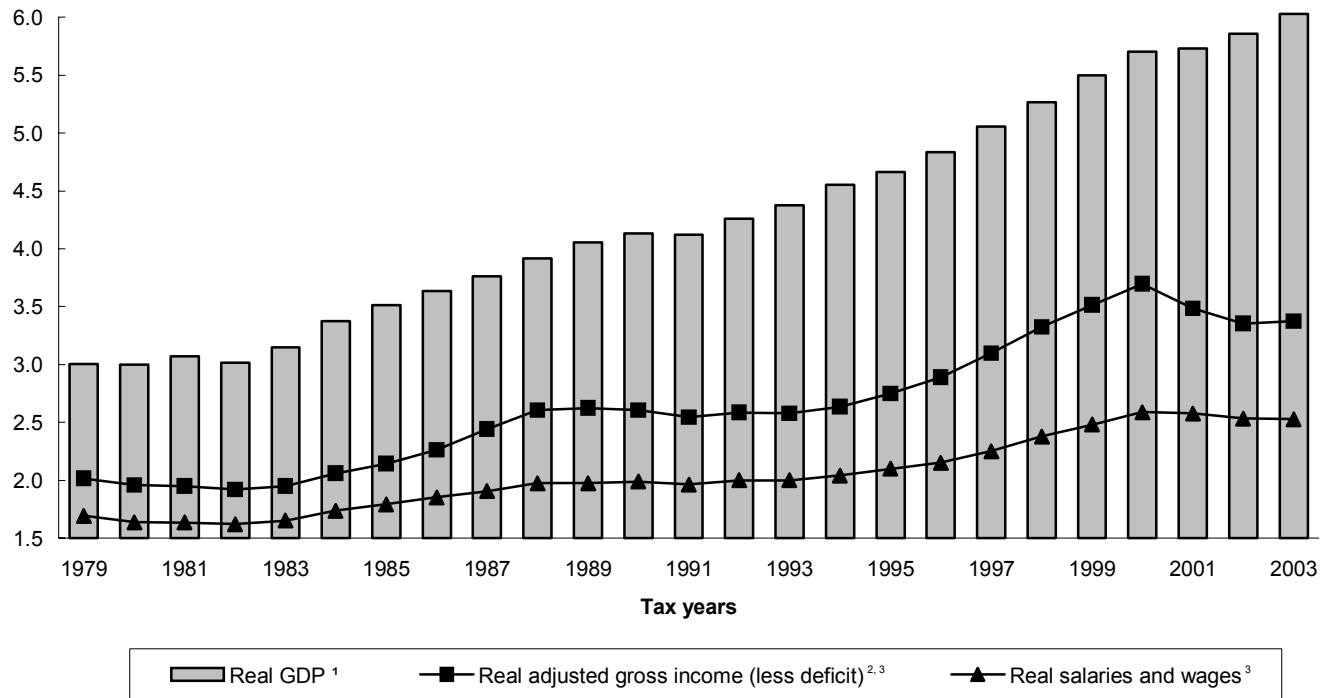
Item	2002		2003		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	21,703	38,199	22,024	38,657	1.5	1.2
EIC for returns with no qualifying children.....	4,037	857	4,392	942	8.8	9.9
EIC for returns with one qualifying child.....	8,446	13,985	8,269	13,746	-2.1	-1.7
EIC for returns with two or more qualifying children.....	9,220	23,357	9,363	23,970	1.5	2.6
Refundable earned income credit (EIC)	18,780	33,737	19,162	34,012	2.0	0.8
EIC for returns with no qualifying children.....	2,665	587	2,981	655	11.9	11.6
EIC for returns with one qualifying child.....	7,401	12,049	7,313	11,825	-1.2	-1.9
EIC for returns with two or more qualifying children.....	8,714	21,102	8,869	21,533	1.8	2.0

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

Figure I

Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979-2003

Constant dollars (trillions)



¹ Real gross domestic product (GDP) based on chained 2000 dollars (trillions) converted to 82-84 dollars as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the Survey of Current Business, June 2005.

² 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 2003.

³ AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 6 of this article for further details.

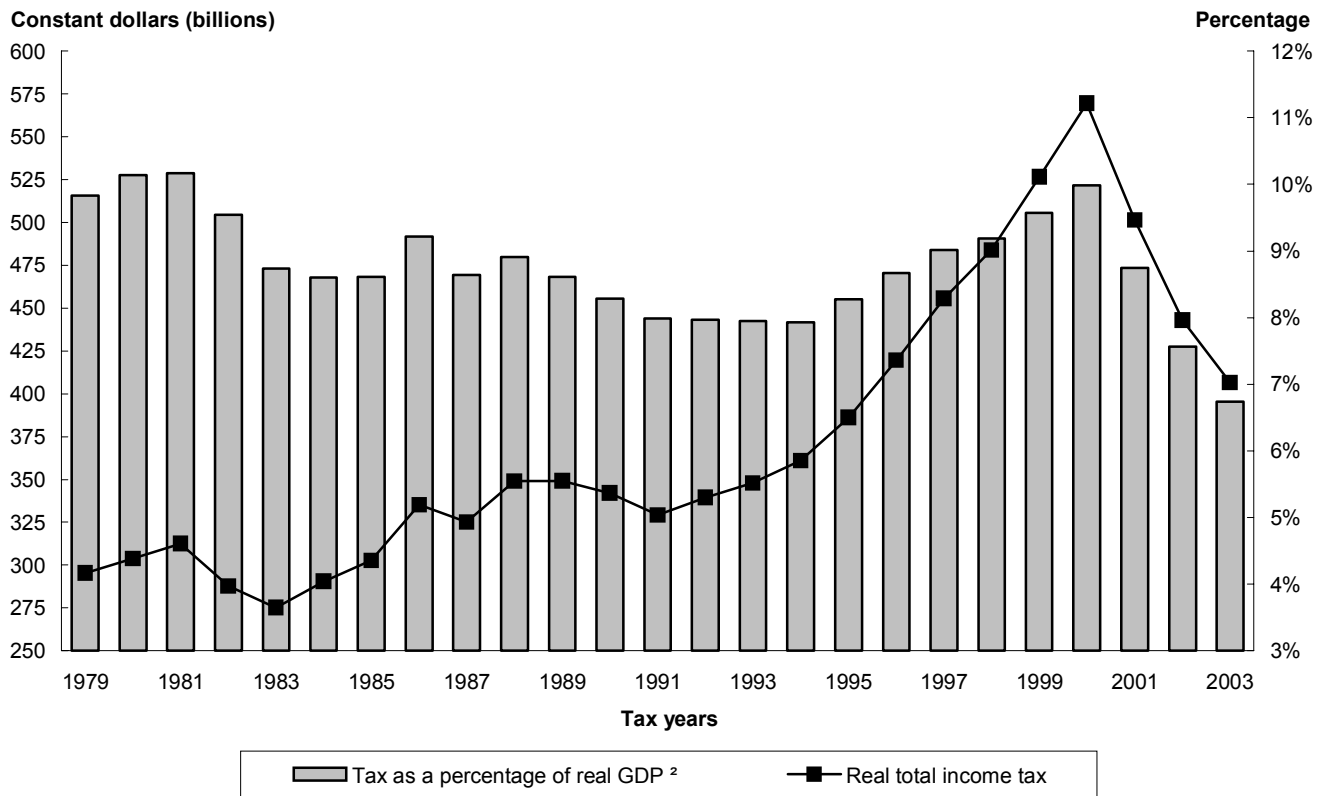
ratio but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 10.0 percent to 6.7 percent. In the same way that net capital gain (less loss) had boosted income tax relative to real GDP during the mid- to late 1990's, the lower net capital gain (less loss) was partially responsible for the decrease in tax as a percentage of real GDP for 2001 and 2002. However, this percentage fell for 2003, despite a relatively large increase in net capital gains from 2002 levels.

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) increased 20.5 percent for 2003, following declines in each of the previous 2 years. TY 2003 reverted back to the trend of large annual increases for real net capital gain (less loss) during most of the 1990's. From 1991 to 2000, real net capital gains 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 gain (less loss) was 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

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2003 ¹



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

² Total income tax is shown in constant dollars, calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 6 of this article for further details.

Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from three percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003, this differential was 20.0 percentage points if the gains were made after May 5, 2003. Despite the return to double-digit growth for 2003, real net capital gain (less loss) was only 43.7 percent of real net capital gain (less loss) for 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, in reaching a high of \$45.9 billion in TY 2000.

Capital gain distributions declined since 2000, including a 14.1-percent decline to just under \$2.6 billion (in 1982-84 constant dollars) from 2002 to 2003. The large declines of reported capital gain distributions over the past 3 years brought them below the 1990 inflation-adjusted level of just under \$3.0 billion.

Figure L presents constant dollar data for selected income, deduction, and tax items during 1988-2003. 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 per-

Individual Income Tax Returns, 2003

Figure K

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2003

[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
2003.....	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1

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 6 of this article for further details.

² Capital gain distributions are included in net capital gain (less loss). For 1988-1996, and 1999-2003, 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.

cent), real taxable interest showed a major decline of 26.0 percent for 2002 and continued this trend for 2003, declining 16.8 percent to just under \$69.0 billion. Dividends had increased for 6 of the previous 7 years before 2001, then had 2 consecutive years of large decreases before they showed an increase of 8.8 percent to \$62.4 billion for 2003.

Constant-dollar business or profession net income (less loss) increased 1.5 percent to \$124.5 billion for 2003. This was the highest level of sole proprietorship income, in real terms, since 1999. Continuing a pattern that started for 2001, taxable Individual Retirement Account distributions fell 2.3 percent for 2003, ending a string of substantial increases through 2000. After decreasing for 2002, real Social Security benefits included in AGI once again, as in 1989 through 2001, increased 2.1 percent for 2003, to just over \$53.0 billion. Taxable pensions and annuities have risen steadily since 1988 and increased 1.7 percent to \$202.2 billion for 2003. For 2003, total rent and royalty net income (less loss)

decreased 1.6 percent to \$15.9 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 4.2-percent increase for 2003.

Unlike the previous 7 years, the inflation-adjusted amount of total itemized deductions decreased for 2002 and 2003, declining 0.1 percent and 2.0 percent, respectively. After declining 2 consecutive years, real charitable contributions increased by 1.1 percent for 2003.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2003 reflects changes in law. The large increases in 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, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in AMT for 2002. For 2003, despite the fact that there was another increase in AMT exemption amounts,

Individual Income Tax Returns, 2003

Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988-2003

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable Social Security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change	Amount (constant 1982-84 dollars) ¹	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988.....	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989.....	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990.....	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991.....	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992.....	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993.....	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994.....	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995.....	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	75.8	145,048	4.6
1996.....	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997.....	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998.....	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999.....	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000.....	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001.....	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
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
2003.....	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7

Tax year	Total rental and royalty net income (less loss) ²		Partnership and S corporation net income (less loss)		Total itemized deductions in taxable income 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	(⁵)	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
2003.....	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3

N/A--Not applicable.

¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 6 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.

⁵ Less than .05 percent.

Individual Income Tax Returns, 2003

AMT increased by 38.2 percent. This was most likely due to the tax rates on ordinary income being lowered, while AMT tax rates remained unchanged (see the *Changes in Law* section for further details).

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, EIC consisted of three components, with the maximum amount of the credit for 1991 being more than twice the maximum for 1990. Later, the Omnibus Budget Reconciliation Act of 1993 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 EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. EIC increased 1.2 percent in current dollars for 2003, while decreasing 1.3 percent in constant dollars.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income--2003, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2003 data presented in this article.

Alternative Minimum Tax.--The Alternative Minimum Tax (AMT) exemption amount increased to \$40,250 for single and head of household filers, \$58,000 for married couples filing jointly and surviving spouses, and \$29,000 for married couples filing separately. This was an increase from 2002 of \$9,000 for married filing jointly taxpayers and surviving spouses, and \$4,500 for single taxpayers and married couples filing separately.

Capital Gain and Dividend Tax Rates.--For long-term capital gains realized after May 5, 2003, the 8- and 10-percent capital gain tax rates were reduced to 5 percent. The 20-percent rate was reduced to 15 percent. In addition, the 8-percent capital gain rate for qualified 5-year gain did not apply to any gain after May 5, 2003. New tax rates were applied to qualified dividends. The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers in the 10- and 15-percent tax brackets). Qualified dividends were ordinary dividends that met certain criteria, including:

the dividends must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP).

Child and Dependent Care Credit.--For 2003, the maximum credit increased to \$1,050 for one qualifying individual and \$2,100 for two or more qualifying individuals from \$800 and \$1,600, respectively, for 2002. The limit on qualifying expenses increased to \$3,000 for one qualifying individual and \$6,000 for two or more individuals (\$2,400 and \$4,800, respectively, for 2002). The credit could have been as much as 35 percent (previously 30 percent) of a taxpayer's qualified expenses.

Child Tax Credit.--The child tax credit increased to \$1,000 for 2003 from \$600 for 2002. For 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the ages of eligible children and the taxpayer's 2002 tax return. The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment.

Earned Income Credit.--The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could earn and still claim the credit increased to \$2,600 from \$2,550. The maximum credit for taxpayers with no qualifying children increased to \$382 from \$376. For these taxpayers, earned income and AGI had to be less than \$11,230 (\$12,230 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$41 to \$2,547, and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,204 from \$4,140. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,666 (\$30,666 for married filing jointly) for one qualifying child, or less than \$33,692 (\$34,692 for married filing jointly) for two or more qualifying children.

Indexing.--The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts (other than married filing joint returns, see below), most tax bracket boundaries (see *Tax Rate Reduction*, below, for details for married filing joint returns), the begin-

Individual Income Tax Returns, 2003

ning 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 2003, a taxpayer (both taxpayers for married 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 and modified AGI was less than \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)). This was up from \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)) for 2002.

Lifetime Learning Credit.--The amount of qualified tuition and related expenses a taxpayer took into account for the lifetime learning credit increased from \$5,000 for 2002 to \$10,000 for 2003. The credit equaled 20 percent of these qualified expenses, with a maximum credit of \$2,000 (\$1,000 for 2002).

Self-Employed Health Insurance Deduction.--A self-employed taxpayer was able to deduct up to 100 percent of health insurance expenses for 2003, up from 70 percent for 2002.

Standard Deduction.--The standard deduction for married filing jointly returns was increased beyond general indexing for inflation to \$9,500 for 2003. This amount was equal to twice the standard deduction for single filers. For 2002, this deduction was \$7,850. The standard deductions for other filing statuses were only indexed for inflation.

Tax Rate Reduction.--The 10-percent regular income tax rate was extended \$2,000 for married filing jointly returns (\$1,000 for single or married filing separately). The 15-percent income tax bracket was also expanded for joint returns. Beginning for 2003, the 15-percent income tax bracket for married filing joint returns was twice the width of the 15-percent income tax rate bracket for single returns. Also for Tax Year 2003, for all returns, there was a reduction of the former tax rates of 27.0 percent, 30.0 percent, 35.0 percent, and 38.6 percent to 25.0 percent, 28.0 percent, 33.0 percent, and 35.0 percent, respectively.

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 2004. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (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 [7]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2003 data are based on a sample of 182,810 returns and an estimated final population of 131,291,334 returns. The corresponding sample and population for the 2002 data were 175,566 and 130,540,073 returns, respectively [8].

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*.

Notes and References

- [1] 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. In particular, the Form 1040 income tax return entry for Schedule E, *Supplemental 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 one 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.

Individual Income Tax Returns, 2003

Figure M

Coefficients of Variation for Selected Items, Tax Year 2003

[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).....	130,423,626	0.03	6,207,108,793	0.12
Salaries and wages.....	110,890,993	0.14	4,649,900,493	0.21
Business or profession:				
Net income.....	14,442,334	0.48	268,581,833	0.97
Net loss.....	4,973,314	1.33	38,926,548	1.79
Net capital gain (less loss):				
Net gain.....	9,081,384	1.09	322,973,738	0.68
Net loss.....	12,808,303	0.88	28,952,022	0.93
Taxable Individual Retirement Arrangement distributions.....	8,611,702	1.23	88,335,605	2.12
Taxable pensions and annuities.....	22,822,842	0.69	372,931,442	1.04
Partnership and S corporation:				
Net income.....	4,453,988	1.32	333,029,137	0.78
Net loss.....	2,552,592	2.00	78,972,015	1.37
Estate and trust:				
Net income.....	499,416	4.48	13,498,758	3.52
Net loss.....	33,117	14.93	1,083,966	5.93
Unemployment compensation.....	10,065,230	1.22	44,007,879	1.70
Taxable Social Security benefits.....	10,975,002	1.00	97,768,201	1.22
Other income:				
Net income.....	5,413,453	1.53	28,007,006	2.69
Net loss.....	290,439	6.21	6,717,779	6.31
Payments to an Individual Retirement Arrangement.....	3,418,494	1.99	10,006,814	2.15
Moving expenses adjustment.....	1,023,888	3.98	2,439,835	5.30
Self-employment tax deduction.....	15,373,279	0.54	19,791,285	0.92
Self-employed health insurance deduction.....	3,802,277	1.42	16,454,211	1.56
Total statutory adjustments.....	30,382,069	0.53	87,575,677	0.88
Taxable income.....	101,392,812	0.17	4,200,218,439	0.16

[2] Net operating loss is a carryover of the loss from a business when taxable income for a prior year was less than zero. A loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income (loss) on individual income tax returns but edited separately for Statistics of Income purposes.

[3] 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.

[4] Of the 130,423,626 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

[5] 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 \$5.6 million for 2003. This tax, previously part of income tax after credits, was included in "other taxes" for 2003.

Individual Income Tax Returns, 2003

[6] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) for each calendar 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	Year	CPI-U
2003	184.0	1994	148.2	1986	109.6
2002	179.9	1993	144.5	1985	107.6
2001	177.1	1992	140.3	1984	103.9
2000	172.2	1991	136.2	1983	99.6
1999	166.6	1990	130.7	1982	96.5
1998	163.0	1989	124.0	1981	90.9
1997	160.5	1988	118.3	1980	82.4
1996	156.9	1987	113.6	1979	72.6
1995	152.4				

[7] 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 Nonresident Alien Individual)*;
- Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and
- Schedule F, *Profit or Loss From Farming*.

[8] For further details on the description of the sample, see *Statistics of Income--2003, Individual Income Tax Returns* (IRS Publication 1304).

Individual Income Tax Returns, 2003

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)	(7)	(8)
All returns.....	130,423,626	6,207,108,793	110,890,993	4,649,900,493	59,459,344	127,159,692	4,524,955	53,750,230
No adjusted gross income.....	1,813,840	-80,477,587	681,100	15,842,577	877,874	4,445,953	88,124	1,409,781
\$1 under \$5,000.....	11,697,628	31,038,757	9,200,143	28,588,778	2,969,085	1,643,953	123,695	397,168
\$5,000 under \$10,000.....	12,503,409	93,177,705	9,781,131	69,234,682	3,308,116	3,456,291	163,316	680,418
\$10,000 under \$15,000.....	12,002,004	149,440,301	9,273,080	106,747,036	3,364,626	4,848,900	181,177	855,375
\$15,000 under \$20,000.....	11,293,967	197,178,297	9,195,561	148,814,041	3,381,475	5,163,829	197,926	889,560
\$20,000 under \$25,000.....	9,831,150	220,503,762	8,399,874	177,050,712	3,030,189	4,796,162	157,556	1,233,682
\$25,000 under \$30,000.....	8,541,753	234,588,965	7,558,414	194,801,367	2,856,628	3,552,524	141,481	1,070,871
\$30,000 under \$40,000.....	13,957,257	484,774,627	12,430,251	400,770,293	5,845,710	7,113,008	313,398	1,950,196
\$40,000 under \$50,000.....	10,452,444	467,518,979	9,363,199	383,634,316	5,364,288	6,547,809	354,141	2,033,209
\$50,000 under \$75,000.....	17,372,492	1,065,749,827	15,802,428	867,877,572	11,130,308	14,273,119	656,745	4,625,825
\$75,000 under \$100,000.....	9,542,599	820,884,076	8,827,863	673,487,463	7,232,518	10,932,954	540,984	4,160,348
\$100,000 under \$200,000.....	8,878,643	1,170,179,856	8,181,957	916,150,243	7,673,164	18,511,018	858,736	9,256,709
\$200,000 under \$500,000.....	1,999,016	576,309,296	1,743,956	368,433,219	1,897,528	12,890,148	490,747	8,997,360
\$500,000 under \$1,000,000.....	356,140	241,211,330	301,914	125,160,759	348,508	6,932,606	151,322	4,903,234
\$1,000,000 under \$1,500,000.....	81,695	98,875,460	67,026	42,557,134	80,475	3,447,446	42,446	2,240,160
\$1,500,000 under \$2,000,000.....	34,016	58,497,902	28,236	23,148,496	33,729	2,091,307	19,675	1,334,480
\$2,000,000 under \$5,000,000.....	48,278	142,219,690	40,191	50,954,805	47,910	5,389,030	30,476	3,436,044
\$5,000,000 under \$10,000,000.....	11,168	76,311,438	9,506	24,087,588	11,109	3,148,923	8,120	1,638,362
\$10,000,000 or more.....	6,126	159,126,112	5,163	32,559,413	6,105	7,974,713	4,890	2,637,448
Taxable returns.....	88,921,904	5,746,568,751	77,899,370	4,198,637,208	48,411,471	111,026,195	3,895,706	48,044,404
Nontaxable returns.....	41,501,722	460,540,042	32,991,623	451,263,285	11,047,873	16,133,496	629,249	5,705,825

Size of adjusted gross income	Ordinary dividends		Qualified dividends		State income tax refunds		Alimony received	
	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.....	30,475,097	115,141,232	22,449,379	80,994,736	24,655,907	23,425,623	431,368	6,470,712
No adjusted gross income.....	717,460	2,073,421	538,806	1,187,059	84,202	252,280	3,443	63,035
\$1 under \$5,000.....	1,578,436	1,235,689	1,097,377	627,217	112,122	63,685	14,032	73,698
\$5,000 under \$10,000.....	1,380,620	2,006,274	926,155	870,172	220,297	108,381	23,783	137,145
\$10,000 under \$15,000.....	1,583,114	2,460,006	1,120,992	1,213,699	364,463	161,252	44,773	401,495
\$15,000 under \$20,000.....	1,560,329	2,708,681	1,076,136	1,469,307	522,071	255,068	42,176	275,754
\$20,000 under \$25,000.....	1,303,320	2,493,638	912,619	1,243,827	673,000	319,439	43,527	395,506
\$25,000 under \$30,000.....	1,236,054	2,121,102	844,102	1,088,721	858,699	421,260	27,203	278,435
\$30,000 under \$40,000.....	2,424,785	4,175,498	1,740,764	2,329,807	2,312,713	1,150,310	70,386	708,559
\$40,000 under \$50,000.....	2,401,322	4,592,690	1,760,162	2,748,419	2,693,056	1,562,219	55,134	688,091
\$50,000 under \$75,000.....	5,261,424	10,784,239	3,792,836	6,383,396	6,452,474	4,257,598	65,028	1,481,590
\$75,000 under \$100,000.....	3,913,100	9,042,670	2,915,199	6,287,579	4,591,424	3,569,046	**41,877	**1,949,862
\$100,000 under \$200,000.....	5,075,118	19,504,130	3,948,047	14,539,953	4,525,726	5,021,706	**	**
\$200,000 under \$500,000.....	1,555,308	15,844,668	1,334,764	12,139,244	965,489	2,445,880	**	**
\$500,000 under \$1,000,000.....	315,791	8,823,871	286,673	7,233,392	178,913	1,154,645	**	**
\$1,000,000 under \$1,500,000.....	75,085	3,964,349	68,494	3,214,045	43,185	503,374	**	**
\$1,500,000 under \$2,000,000.....	31,650	2,544,038	28,966	2,015,851	19,091	312,131	**	**
\$2,000,000 under \$5,000,000.....	45,414	6,809,856	41,654	5,445,232	28,073	789,698	**	**
\$5,000,000 under \$10,000,000.....	10,791	3,907,320	10,022	3,101,866	6,900	406,730	**	**
\$10,000,000 or more.....	5,978	10,049,091	5,613	7,855,948	4,007	670,922	**	**
Taxable returns.....	25,167,939	105,301,379	18,774,423	75,952,035	22,339,960	21,616,749	325,928	5,641,320
Nontaxable returns.....	5,307,159	9,839,853	3,674,957	5,042,701	2,315,946	1,808,874	105,440	829,392

Footnotes at end of table.

Individual Income Tax Returns, 2003

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				Capital gain distributions		Capital gain distributions (post 5/5/03)	
	Net income		Net loss		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.....	14,442,334	268,581,833	4,973,314	38,926,548	1,095,371	332,293	748,350	188,578
No adjusted gross income.....	170,783	2,149,014	390,007	8,664,063	8,474	2,950	6,189	1,545
\$1 under \$5,000.....	1,197,766	3,654,636	138,821	733,329	101,205	24,266	70,268	8,239
\$5,000 under \$10,000.....	1,616,533	10,468,707	165,268	1,161,245	64,522	23,127	31,734	2,892
\$10,000 under \$15,000.....	1,498,442	13,946,606	239,353	1,624,570	59,224	14,133	39,479	4,127
\$15,000 under \$20,000.....	1,025,599	11,829,670	270,255	1,689,841	63,806	23,416	46,628	15,610
\$20,000 under \$25,000.....	838,871	10,255,670	301,450	1,848,499	51,296	26,512	27,747	2,300
\$25,000 under \$30,000.....	738,199	9,681,959	300,871	1,761,329	45,726	17,116	33,237	9,417
\$30,000 under \$40,000.....	1,269,830	17,792,224	505,190	3,134,221	87,116	11,520	65,223	6,862
\$40,000 under \$50,000.....	1,049,486	15,022,525	501,117	2,875,730	87,106	9,147	62,168	4,917
\$50,000 under \$75,000.....	1,984,892	32,961,232	939,793	4,893,557	188,754	81,096	119,186	70,097
\$75,000 under \$100,000.....	1,199,941	26,770,303	545,925	2,881,898	**338,142	**99,009	100,381	21,561
\$100,000 under \$200,000.....	1,338,203	54,234,780	509,331	3,635,194	**	**	**142,897	**39,292
\$200,000 under \$500,000.....	414,502	38,520,139	130,973	1,706,896	**	**	**	**
\$500,000 under \$1,000,000.....	68,282	11,216,926	21,772	760,887	**	**	2,378	1,243
\$1,000,000 under \$1,500,000.....	14,417	3,383,195	5,569	270,541	**	**	595	369
\$1,500,000 under \$2,000,000.....	5,526	1,423,238	2,494	160,553	**	**	98	43
\$2,000,000 under \$5,000,000.....	8,059	2,892,916	3,674	459,470	**	**	122	55
\$5,000,000 under \$10,000,000.....	1,959	1,151,622	859	198,847	**	**	10	2
\$10,000,000 or more.....	1,044	1,226,471	592	465,878	**	**	8	6
Taxable returns.....	8,629,187	216,317,884	3,516,557	22,922,189	904,186	279,585	628,332	171,723
Nontaxable returns.....	5,813,146	52,263,949	1,456,757	16,004,359	191,185	52,708	120,018	16,855

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D							
	Taxable net gain		Taxable net loss		Net capital gain before exclusion/loss before limitation (post 5/5/03)		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns.....	9,081,384	322,973,738	12,808,303	28,952,022	5,894,348	196,351,961	3,919,314	37,355,071
No adjusted gross income.....	132,346	6,909,984	759,072	1,946,757	80,858	3,796,772	78,482	1,596,349
\$1 under \$5,000.....	395,420	643,762	603,584	1,285,310	244,010	410,096	145,135	165,678
\$5,000 under \$10,000.....	355,451	928,143	572,670	1,262,550	217,526	599,596	132,093	332,545
\$10,000 under \$15,000.....	380,433	1,071,854	629,352	1,321,734	226,427	556,134	165,646	313,624
\$15,000 under \$20,000.....	491,280	1,688,457	532,023	1,157,737	298,417	894,998	161,940	448,497
\$20,000 under \$25,000.....	403,003	1,639,551	464,462	1,051,324	249,102	907,341	134,687	378,371
\$25,000 under \$30,000.....	330,790	1,434,441	482,048	1,024,833	195,656	791,444	137,917	417,570
\$30,000 under \$40,000.....	653,236	3,124,010	949,525	2,033,898	396,983	1,597,122	254,939	806,061
\$40,000 under \$50,000.....	690,743	3,437,332	954,658	2,055,972	469,743	2,083,492	265,408	658,458
\$50,000 under \$75,000.....	1,505,999	10,720,772	2,036,517	4,468,260	947,828	5,904,165	660,823	1,746,073
\$75,000 under \$100,000.....	1,181,007	11,798,336	1,560,357	3,468,620	778,675	6,683,958	504,502	1,898,660
\$100,000 under \$200,000.....	1,674,130	35,940,629	2,234,711	5,166,699	1,117,965	20,325,618	798,407	4,953,785
\$200,000 under \$500,000.....	643,798	48,670,291	795,480	2,056,730	477,360	30,665,489	336,462	4,801,657
\$500,000 under \$1,000,000.....	148,093	32,612,740	160,487	442,975	115,691	21,013,384	85,087	2,892,628
\$1,000,000 under \$1,500,000.....	39,827	18,027,674	34,857	98,200	31,851	11,515,593	23,788	1,677,333
\$1,500,000 under \$2,000,000.....	17,758	11,800,206	13,949	39,953	14,468	7,551,360	10,745	1,226,974
\$2,000,000 under \$5,000,000.....	26,719	35,204,672	19,130	54,825	22,014	22,397,262	16,137	3,377,442
\$5,000,000 under \$10,000,000.....	7,037	23,085,500	3,750	10,837	6,040	14,954,695	4,332	2,407,292
\$10,000,000 or more.....	4,313	74,235,385	1,672	4,809	3,732	43,703,443	2,784	7,256,072
Taxable returns.....	7,775,882	310,668,112	9,947,662	22,240,642	5,143,680	189,804,952	3,332,606	33,625,747
Nontaxable returns.....	1,305,502	12,305,626	2,860,641	6,711,380	750,668	6,547,009	586,708	3,729,324

Footnotes at end of table.

Individual Income Tax Returns, 2003

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 capital gain		Short-term capital gain (post 5/5/03)		Short-term loss carryover		Net short-term gain from sales of capital assets	
	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.....	5,815,548	154,566,974	2,015,696	13,260,352	3,171,952	144,292,722	4,343,593	32,369,679
No adjusted gross income.....	399,126	16,022,469	84,849	948,435	288,129	14,819,911	125,192	1,748,090
\$1 under \$5,000.....	258,422	3,640,716	58,242	201,208	150,937	3,204,046	150,299	313,219
\$5,000 under \$10,000.....	219,219	4,005,510	62,130	231,664	120,906	3,616,647	135,589	471,938
\$10,000 under \$15,000.....	208,188	3,461,542	61,659	211,383	108,804	3,224,120	183,332	465,543
\$15,000 under \$20,000.....	205,455	3,536,776	74,218	194,874	109,580	3,120,748	173,055	462,030
\$20,000 under \$25,000.....	205,098	3,245,941	56,088	178,034	115,982	3,105,362	150,653	561,882
\$25,000 under \$30,000.....	197,947	3,164,026	78,529	237,468	89,124	2,769,799	147,952	436,324
\$30,000 under \$40,000.....	396,595	5,610,681	144,218	504,546	180,956	5,147,346	285,621	1,112,468
\$40,000 under \$50,000.....	415,419	7,319,301	141,862	395,832	192,675	6,731,294	267,059	881,335
\$50,000 under \$75,000.....	833,634	14,384,599	313,577	1,138,007	414,901	12,802,667	692,463	2,177,549
\$75,000 under \$100,000.....	706,269	12,302,058	258,806	1,097,717	322,159	11,749,980	564,112	2,957,687
\$100,000 under \$200,000.....	1,054,003	27,573,495	412,215	2,194,830	591,137	25,144,889	908,114	5,810,931
\$200,000 under \$500,000.....	510,030	22,410,958	191,235	1,370,306	331,380	21,728,204	396,350	5,478,854
\$500,000 under \$1,000,000.....	128,977	10,899,372	46,485	731,543	95,329	10,647,640	99,513	2,767,297
\$1,000,000 under \$1,500,000.....	32,955	4,264,836	13,040	379,926	25,511	4,239,399	26,954	1,297,464
\$1,500,000 under \$2,000,000.....	14,461	2,357,074	5,895	193,003	11,189	2,409,496	11,987	785,533
\$2,000,000 under \$5,000,000.....	21,914	5,036,041	9,143	492,912	16,998	4,903,229	17,962	1,883,250
\$5,000,000 under \$10,000,000.....	5,154	1,966,906	2,255	326,603	4,106	1,900,806	4,656	939,409
\$10,000,000 or more.....	2,682	3,364,672	1,249	2,232,060	2,148	3,027,138	2,730	1,818,877
Taxable returns.....	4,527,719	115,818,741	1,665,837	11,020,903	2,361,500	108,678,718	3,643,315	27,686,154
Nontaxable returns.....	1,287,829	38,748,233	349,858	2,239,448	810,452	35,614,004	700,279	4,683,525

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Net short-term loss from sales of capital assets		Net short-term gain from sales of capital assets (post 5/5/03)		Net short-term loss from sales of capital assets (post 5/5/03)		Short-term gain from other forms (Forms 4684, 6781, and 8824)	
	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.....	3,321,276	21,003,816	3,092,471	19,957,705	1,877,107	11,715,739	106,547	3,166,920
No adjusted gross income.....	175,558	1,925,110	84,577	1,085,578	80,161	807,691	3,562	86,284
\$1 under \$5,000.....	133,741	564,000	113,738	192,127	57,526	197,491	*1,145	*2,378
\$5,000 under \$10,000.....	129,601	553,544	93,552	262,764	60,125	232,190	1,619	4,295
\$10,000 under \$15,000.....	111,925	347,147	122,498	318,634	54,863	178,138	*1,168	*3,960
\$15,000 under \$20,000.....	125,661	511,469	114,279	316,340	65,679	189,773	*4,017	*16,468
\$20,000 under \$25,000.....	102,221	321,242	90,320	328,878	47,772	172,440	*81	*634
\$25,000 under \$30,000.....	122,038	488,080	102,112	289,767	72,304	208,970	4,509	39,174
\$30,000 under \$40,000.....	234,467	801,314	218,301	656,233	135,356	498,178	4,760	41,728
\$40,000 under \$50,000.....	253,287	750,556	183,218	523,784	133,389	369,088	8,228	6,581
\$50,000 under \$75,000.....	500,880	2,260,108	505,611	1,414,810	292,441	1,095,045	11,257	57,019
\$75,000 under \$100,000.....	438,744	1,807,260	437,900	1,370,518	249,476	1,083,471	14,186	127,258
\$100,000 under \$200,000.....	609,995	4,046,079	628,472	3,613,270	384,672	2,041,434	20,369	262,027
\$200,000 under \$500,000.....	273,621	2,697,712	265,675	3,413,362	173,381	1,253,698	15,843	314,514
\$500,000 under \$1,000,000.....	66,262	1,251,687	77,878	1,781,907	41,437	575,196	7,479	250,394
\$1,000,000 under \$1,500,000.....	17,663	543,596	22,136	882,803	11,684	330,036	2,652	189,138
\$1,500,000 under \$2,000,000.....	8,125	307,507	10,126	509,595	5,281	150,721	1,457	126,264
\$2,000,000 under \$5,000,000.....	12,572	841,795	15,405	1,222,687	8,191	371,468	2,473	346,675
\$5,000,000 under \$10,000,000.....	3,111	373,466	4,142	638,224	2,094	161,727	956	248,978
\$10,000,000 or more.....	1,804	612,143	2,532	1,136,427	1,276	1,798,987	786	1,043,153
Taxable returns.....	2,662,398	16,167,413	2,603,486	17,207,597	1,545,512	9,747,274	95,690	3,013,323
Nontaxable returns.....	658,877	4,836,403	488,985	2,750,109	331,595	1,968,465	10,857	153,598

Footnotes at end of table.

Individual Income Tax Returns, 2003

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 4684, 6781, and 8824)		Short-term gain from other forms (Forms 4684, 6781, and 8824) (post 5/5/03)		Short-term loss from other forms (Forms 4684, 6781, and 8824) (post 5/5/03)		Net short-term partnership/S corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns.....	85,943	964,323	85,559	2,125,388	60,223	630,143	646,764	16,329,470
No adjusted gross income.....	4,725	139,308	2,017	61,875	2,969	64,999	15,498	940,817
\$1 under \$5,000.....	1,259	10,361	*959	*161	817	4,330	21,614	13,865
\$5,000 under \$10,000.....	*547	*5,430	*996	*4,460	*320	*5,375	18,919	45,737
\$10,000 under \$15,000.....	4,567	4,117	*1,199	*441	*2,499	*4,558	13,724	12,894
\$15,000 under \$20,000.....	2,951	43,623	*2,526	*13,469	*1,024	*1,895	16,456	159,062
\$20,000 under \$25,000.....	*1,149	*2,323	*81	*482	*1,085	*80	18,088	10,094
\$25,000 under \$30,000.....	1,029	9,827	*2,353	*22,020	1,015	1,102	18,062	72,487
\$30,000 under \$40,000.....	7,987	32,389	5,306	31,027	4,434	6,787	28,590	79,431
\$40,000 under \$50,000.....	3,841	33,878	4,435	2,093	2,311	6,205	38,464	52,309
\$50,000 under \$75,000.....	15,165	41,129	7,194	23,213	10,540	11,109	87,497	282,248
\$75,000 under \$100,000.....	6,219	21,271	16,432	118,614	3,274	6,445	54,454	197,673
\$100,000 under \$200,000.....	10,455	87,053	15,843	134,703	8,524	106,458	135,564	802,774
\$200,000 under \$500,000.....	9,234	63,075	12,248	197,893	7,758	50,244	92,479	1,374,363
\$500,000 under \$1,000,000.....	5,814	47,361	6,662	156,695	4,363	30,000	42,881	1,292,933
\$1,000,000 under \$1,500,000.....	2,770	57,198	2,228	114,508	2,184	34,656	15,644	900,152
\$1,500,000 under \$2,000,000.....	1,814	29,928	1,254	77,914	1,477	25,349	7,680	789,956
\$2,000,000 under \$5,000,000.....	3,798	112,534	2,241	241,860	3,295	80,734	13,906	2,182,343
\$5,000,000 under \$10,000,000.....	1,400	57,526	849	147,457	1,238	43,656	4,245	1,752,492
\$10,000,000 or more.....	1,219	165,991	738	776,501	1,096	146,161	3,000	5,367,838
Taxable returns.....	71,128	696,120	78,801	2,033,244	51,846	507,964	570,435	14,900,431
Nontaxable returns.....	14,815	268,204	6,758	92,143	8,377	122,179	76,329	1,429,039

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Net short-term partnership/S corporation loss		Net short-term partnership/S corporation gain (post 5/5/03)		Net short-term partnership/S corporation loss (post 5/5/03)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns.....	365,145	2,841,365	494,963	12,177,592	201,143	1,740,230	8,295,555	308,265,871
No adjusted gross income.....	12,927	316,987	11,870	654,137	6,538	138,500	143,542	7,269,636
\$1 under \$5,000.....	9,302	26,094	10,710	10,583	*9	*76	354,388	717,119
\$5,000 under \$10,000.....	8,515	19,313	12,197	26,414	3,209	575	342,968	916,593
\$10,000 under \$15,000.....	9,174	54,931	7,330	22,435	6,216	31,292	343,748	1,067,353
\$15,000 under \$20,000.....	11,847	49,999	9,560	17,592	9,430	7,894	440,473	1,617,363
\$20,000 under \$25,000.....	12,980	11,254	7,404	4,987	8,455	5,700	363,578	1,574,310
\$25,000 under \$30,000.....	12,562	26,736	14,187	41,815	8,219	28,638	303,060	1,346,816
\$30,000 under \$40,000.....	23,245	57,197	29,656	85,818	8,598	2,008	573,293	2,748,195
\$40,000 under \$50,000.....	19,141	89,903	28,608	32,717	9,833	21,737	648,298	3,363,005
\$50,000 under \$75,000.....	34,320	58,434	51,414	180,080	21,547	42,394	1,322,199	10,395,575
\$75,000 under \$100,000.....	44,557	107,504	40,984	166,818	14,378	15,165	1,063,039	11,248,831
\$100,000 under \$200,000.....	76,210	228,278	109,121	637,991	42,529	99,035	1,528,469	34,652,477
\$200,000 under \$500,000.....	52,544	288,083	84,378	1,116,058	34,386	141,128	622,312	47,554,301
\$500,000 under \$1,000,000.....	19,848	370,678	37,340	1,046,557	13,865	197,135	149,246	31,797,769
\$1,000,000 under \$1,500,000.....	6,540	134,064	13,977	687,496	4,951	77,711	40,522	17,316,222
\$1,500,000 under \$2,000,000.....	3,328	84,950	6,860	619,629	2,590	55,550	17,684	11,302,608
\$2,000,000 under \$5,000,000.....	5,541	213,499	12,572	1,723,232	4,315	164,395	27,201	33,433,121
\$5,000,000 under \$10,000,000.....	1,624	170,264	3,946	1,264,188	1,306	201,702	7,169	21,464,331
\$10,000,000 or more.....	941	533,197	2,848	3,839,043	769	509,594	4,366	68,480,246
Taxable returns.....	314,755	2,263,342	442,823	11,231,332	178,878	1,498,669	7,090,738	295,515,520
Nontaxable returns.....	50,390	578,023	52,140	946,260	22,265	241,561	1,204,817	12,750,351

Footnotes at end of table.

Individual Income Tax Returns, 2003

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 capital loss		Long-term capital gain (post 5/5/03)		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
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns.....	11,421,776	265,140,703	8,398,372	215,884,091	5,824,756	158,006,596	7,670,719	89,065,245
No adjusted gross income.....	681,440	25,167,965	206,512	5,378,924	110,868	3,580,678	393,863	6,444,830
\$1 under \$5,000.....	542,492	7,687,891	349,033	669,197	240,847	578,710	337,698	2,581,735
\$5,000 under \$10,000.....	517,628	8,315,806	343,196	917,676	239,092	682,456	346,908	2,510,649
\$10,000 under \$15,000.....	570,306	7,915,140	355,374	856,504	259,461	849,395	387,084	2,853,705
\$15,000 under \$20,000.....	488,068	8,059,119	412,739	1,184,985	288,986	996,113	327,791	2,606,367
\$20,000 under \$25,000.....	413,391	6,908,816	340,901	1,124,073	239,079	1,001,675	256,981	2,193,164
\$25,000 under \$30,000.....	416,162	7,331,557	267,823	1,046,394	198,834	994,101	279,341	2,520,548
\$30,000 under \$40,000.....	850,070	12,780,978	572,797	2,142,332	391,099	1,571,830	570,613	3,967,898
\$40,000 under \$50,000.....	835,126	13,568,546	643,180	2,853,289	437,446	2,149,121	579,810	4,527,249
\$50,000 under \$75,000.....	1,795,908	29,182,900	1,308,984	7,019,319	892,699	6,148,092	1,238,729	9,887,133
\$75,000 under \$100,000.....	1,358,807	24,583,875	1,049,716	8,222,412	733,240	6,495,491	944,675	8,691,795
\$100,000 under \$200,000.....	2,018,286	44,612,556	1,577,063	23,219,617	1,144,831	18,784,826	1,332,958	14,920,762
\$200,000 under \$500,000.....	719,486	34,199,749	696,043	33,558,524	463,521	23,437,313	504,516	11,468,854
\$500,000 under \$1,000,000.....	146,599	14,884,069	168,067	22,427,473	110,703	15,995,203	111,415	5,608,431
\$1,000,000 under \$1,500,000.....	32,068	5,705,199	45,098	12,174,847	30,655	8,693,409	26,225	1,925,653
\$1,500,000 under \$2,000,000.....	13,152	2,868,432	19,772	8,061,582	13,617	5,541,173	10,927	1,178,903
\$2,000,000 under \$5,000,000.....	17,751	6,310,832	29,867	23,418,168	20,844	15,601,992	15,941	2,551,586
\$5,000,000 under \$10,000,000.....	3,478	2,179,949	7,650	15,415,532	5,573	9,912,400	3,449	950,594
\$10,000,000 or more.....	1,558	2,877,324	4,558	46,193,242	3,361	34,992,619	1,794	1,675,390
Taxable returns.....	8,856,916	196,736,504	7,106,347	205,609,708	4,955,161	150,188,049	6,035,813	68,570,208
Nontaxable returns.....	2,564,860	68,404,199	1,292,025	10,274,383	869,595	7,818,547	1,634,905	20,495,038

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Net long-term gain from sales of capital assets (post 5/5/03)		Net long-term loss from sales of capital assets (post 5/5/03)		Long-term loss carryover		Long-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
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns.....	4,723,549	112,592,093	4,669,433	43,284,036	6,859,502	199,451,259	2,265,768	115,107,793
No adjusted gross income.....	93,595	3,015,804	209,152	2,904,368	459,660	19,978,896	86,459	5,079,543
\$1 under \$5,000.....	194,245	507,863	177,766	1,022,490	324,575	5,278,779	40,117	363,948
\$5,000 under \$10,000.....	180,272	538,396	181,138	879,405	298,051	6,097,541	80,866	537,983
\$10,000 under \$15,000.....	206,935	557,801	223,216	1,790,441	307,577	5,689,974	75,285	730,393
\$15,000 under \$20,000.....	213,812	714,006	188,327	936,245	271,010	5,520,275	121,833	705,017
\$20,000 under \$25,000.....	188,369	706,408	151,032	933,770	237,037	4,947,886	102,132	647,881
\$25,000 under \$30,000.....	150,587	698,529	157,413	1,054,203	214,381	5,011,881	65,215	493,379
\$30,000 under \$40,000.....	325,853	1,222,423	341,689	1,498,761	459,344	9,357,184	142,033	1,618,822
\$40,000 under \$50,000.....	344,441	1,672,806	352,555	1,784,431	438,624	9,934,230	150,409	1,658,018
\$50,000 under \$75,000.....	704,766	4,147,918	778,105	4,607,668	970,199	20,513,324	324,492	4,656,389
\$75,000 under \$100,000.....	606,181	4,915,102	593,204	3,958,738	822,401	17,329,927	270,996	5,112,875
\$100,000 under \$200,000.....	943,167	13,075,693	859,987	8,391,630	1,288,254	33,957,627	426,201	17,311,142
\$200,000 under \$500,000.....	403,347	16,668,965	329,036	5,618,911	561,513	26,903,552	249,664	22,632,089
\$500,000 under \$1,000,000.....	100,514	11,542,145	80,968	2,975,945	135,220	11,740,311	74,870	13,361,366
\$1,000,000 under \$1,500,000.....	27,726	6,380,847	20,189	1,069,619	31,805	4,679,962	21,662	6,400,496
\$1,500,000 under \$2,000,000.....	12,492	3,919,362	8,448	591,969	14,004	2,464,351	10,276	4,071,558
\$2,000,000 under \$5,000,000.....	19,044	11,154,847	12,833	1,564,341	19,468	5,467,734	16,145	11,171,300
\$5,000,000 under \$10,000,000.....	5,077	7,026,124	2,862	632,501	4,246	1,965,299	4,268	5,747,715
\$10,000,000 or more.....	3,125	24,127,054	1,514	1,068,600	2,134	2,612,528	2,844	12,807,878
Taxable returns.....	4,036,956	106,509,912	3,776,581	34,544,701	5,279,064	148,460,154	1,851,776	106,681,205
Nontaxable returns.....	686,593	6,082,181	892,851	8,739,336	1,580,438	50,991,106	413,992	8,426,589

Footnotes at end of table.

Individual Income Tax Returns, 2003

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 loss from other forms (Forms 2119, 6252, etc.)		Long-term gain from other forms (Forms 2119, 6252, etc.)(post 5/5/03)		Long-term loss from other forms (Forms 2119, 6252, etc.)(post 5/5/03)		Net long-term partnership/ S corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns.....	73,971	1,229,487	1,469,432	64,125,083	81,558	921,058	1,049,166	65,947,222
No adjusted gross income.....	3,955	191,227	50,832	2,304,567	4,159	118,465	30,350	2,116,755
\$1 under \$5,000.....	1,255	15,358	23,237	230,505	2,002	8,092	26,788	61,745
\$5,000 under \$10,000.....	*541	*3,501	52,923	302,427	*320	*8,062	21,556	102,170
\$10,000 under \$15,000.....	4,566	6,120	47,936	206,732	*2,605	*6,788	21,844	119,687
\$15,000 under \$20,000.....	1,065	60,170	68,432	341,126	*1,946	*3,231	35,412	131,207
\$20,000 under \$25,000.....	*69	*5,063	69,244	292,082	*1,017	*43	20,049	140,073
\$25,000 under \$30,000.....	1,014	2,126	45,431	301,717	1,987	12,884	25,096	101,040
\$30,000 under \$40,000.....	8,744	62,318	97,503	792,596	5,441	34,555	45,447	165,929
\$40,000 under \$50,000.....	3,442	23,352	84,458	903,982	5,634	9,758	60,860	329,436
\$50,000 under \$75,000.....	14,522	48,783	205,592	2,260,811	12,828	12,582	141,431	803,637
\$75,000 under \$100,000.....	5,687	28,789	185,148	2,594,593	8,760	10,553	109,250	1,199,455
\$100,000 under \$200,000.....	9,938	127,137	269,229	8,158,296	12,232	123,327	235,611	3,390,737
\$200,000 under \$500,000.....	8,094	82,363	172,586	13,525,250	10,307	90,210	159,989	6,573,309
\$500,000 under \$1,000,000.....	4,195	62,920	54,509	7,852,110	4,898	49,187	59,982	5,576,561
\$1,000,000 under \$1,500,000.....	1,848	74,442	16,158	3,750,391	1,960	48,942	20,081	3,540,538
\$1,500,000 under \$2,000,000.....	1,221	40,175	7,789	2,470,412	1,292	36,815	9,778	2,784,151
\$2,000,000 under \$5,000,000.....	2,361	133,195	12,682	6,760,451	2,559	103,190	17,143	9,041,188
\$5,000,000 under \$10,000,000.....	809	61,538	3,392	3,630,038	893	53,951	5,086	6,870,802
\$10,000,000 or more.....	645	200,912	2,349	7,446,997	718	190,424	3,414	22,898,802
Taxable returns.....	63,244	894,703	1,205,226	60,071,706	72,058	708,814	931,283	63,152,773
Nontaxable returns.....	10,727	334,784	264,206	4,053,377	9,500	212,244	117,883	2,794,450

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Net long-term partnership/ S corporation loss		Net long-term partnership/ S corporation gain (post 5/5/03)		Net long-term partnership/ S corporation loss (post 5/5/03)		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns.....	789,302	10,854,456	803,290	44,572,996	490,192	6,952,330	6,169,629	4,363,050
No adjusted gross income.....	28,885	2,172,689	19,781	1,316,896	14,218	1,689,922	185,445	96,862
\$1 under \$5,000.....	24,780	184,029	11,585	36,548	15,121	119,902	274,509	83,570
\$5,000 under \$10,000.....	33,542	210,243	18,852	81,476	18,355	75,772	276,242	100,110
\$10,000 under \$15,000.....	21,305	95,574	11,628	70,101	15,026	42,910	284,729	97,597
\$15,000 under \$20,000.....	32,412	224,851	25,994	93,534	20,374	80,503	296,296	137,569
\$20,000 under \$25,000.....	35,720	88,331	15,386	101,853	17,714	22,947	239,380	110,309
\$25,000 under \$30,000.....	33,399	157,740	14,218	46,190	20,116	95,387	189,485	119,033
\$30,000 under \$40,000.....	33,776	197,184	34,967	111,702	19,301	92,878	431,026	160,996
\$40,000 under \$50,000.....	47,084	157,244	51,653	229,345	22,669	60,087	474,912	299,958
\$50,000 under \$75,000.....	98,165	474,212	104,989	567,346	58,896	181,311	958,500	528,009
\$75,000 under \$100,000.....	96,043	511,945	81,990	821,522	51,924	266,834	713,150	419,591
\$100,000 under \$200,000.....	145,694	1,283,355	175,519	2,401,000	100,775	604,258	1,130,652	790,929
\$200,000 under \$500,000.....	98,840	1,478,849	135,195	4,304,959	69,343	847,118	509,448	636,752
\$500,000 under \$1,000,000.....	33,328	897,395	52,105	3,656,923	24,472	582,020	127,181	275,610
\$1,000,000 under \$1,500,000.....	10,586	429,745	17,614	2,348,059	8,483	314,776	32,957	84,300
\$1,500,000 under \$2,000,000.....	4,939	355,856	8,739	1,865,195	4,072	333,676	15,051	73,966
\$2,000,000 under \$5,000,000.....	7,545	705,451	15,237	6,103,904	6,459	476,712	22,110	158,516
\$5,000,000 under \$10,000,000.....	2,068	367,863	4,631	5,078,083	1,826	305,014	5,389	77,854
\$10,000,000 or more.....	1,190	861,901	3,206	15,338,361	1,049	760,300	3,169	111,519
Taxable returns.....	656,030	7,465,542	725,194	42,854,348	410,025	4,618,091	5,137,876	3,868,291
Nontaxable returns.....	133,272	3,388,914	78,096	1,718,648	80,167	2,334,239	1,031,753	494,760

Footnotes at end of table.

Individual Income Tax Returns, 2003

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 on Schedule D--continued		Sales of property other than capital assets				Taxable	
	Schedule D capital gain distributions (post 5/5/03)		Net gain		Net loss		IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns.....	5,048,637	2,470,158	798,662	8,138,821	955,198	8,469,180	8,611,702	88,335,605
No adjusted gross income.....	144,829	52,955	45,804	619,484	74,386	3,434,771	77,078	814,762
\$1 under \$5,000.....	218,366	50,054	17,222	79,206	23,644	186,831	215,753	455,553
\$5,000 under \$10,000.....	205,272	45,365	22,153	149,897	36,705	233,894	567,245	1,878,501
\$10,000 under \$15,000.....	228,193	53,221	34,813	126,184	36,666	110,152	748,596	3,225,666
\$15,000 under \$20,000.....	227,291	71,281	40,863	109,398	37,960	130,909	839,444	4,288,191
\$20,000 under \$25,000.....	178,695	64,586	35,862	278,955	26,576	59,395	589,884	3,081,068
\$25,000 under \$30,000.....	150,828	61,422	33,604	239,525	20,098	81,095	487,469	3,003,921
\$30,000 under \$40,000.....	344,773	101,661	56,861	321,504	69,614	247,327	926,631	7,042,968
\$40,000 under \$50,000.....	391,672	155,562	59,570	438,465	69,609	357,226	783,217	6,944,862
\$50,000 under \$75,000.....	788,843	284,020	116,477	751,098	123,043	278,396	1,498,441	16,799,010
\$75,000 under \$100,000.....	596,260	252,535	94,186	800,407	101,433	349,056	869,891	12,913,159
\$100,000 under \$200,000.....	954,237	465,084	126,746	1,180,224	158,564	707,223	793,542	18,963,590
\$200,000 under \$500,000.....	440,104	347,516	70,705	1,211,623	108,407	723,567	171,960	6,533,140
\$500,000 under \$1,000,000.....	110,551	157,881	24,476	569,982	39,016	462,496	28,926	1,451,915
\$1,000,000 under \$1,500,000.....	28,905	51,898	7,416	218,158	11,565	194,898	6,149	396,854
\$1,500,000 under \$2,000,000.....	13,180	33,976	3,702	162,786	5,435	126,633	2,702	192,858
\$2,000,000 under \$5,000,000.....	19,180	105,819	5,639	431,169	8,667	321,377	3,487	214,371
\$5,000,000 under \$10,000,000.....	4,682	49,791	1,561	152,925	2,364	171,129	829	80,148
\$10,000,000 or more.....	2,778	65,532	1,001	297,832	1,445	292,804	458	55,067
Taxable returns.....	4,246,783	2,228,828	601,272	6,809,822	738,830	4,134,450	6,863,919	80,133,468
Nontaxable returns.....	801,854	241,330	197,390	1,328,999	216,368	4,334,730	1,747,783	8,202,137

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
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns.....	24,767,067	565,420,626	22,822,842	372,931,442	4,086,160	49,236,378	4,529,086	37,558,496
No adjusted gross income.....	210,592	4,614,582	170,143	1,549,350	99,544	1,426,845	193,039	3,481,809
\$1 under \$5,000.....	601,810	4,435,014	553,450	1,502,880	123,348	424,257	95,481	769,451
\$5,000 under \$10,000.....	1,518,330	10,898,436	1,465,203	7,531,721	206,694	781,149	142,474	886,922
\$10,000 under \$15,000.....	2,183,143	22,461,325	2,134,240	17,111,046	237,620	1,147,029	190,139	1,086,456
\$15,000 under \$20,000.....	2,174,462	26,925,404	2,113,869	22,153,194	238,097	1,198,612	200,723	1,336,964
\$20,000 under \$25,000.....	1,723,843	27,598,370	1,659,058	20,145,542	211,653	1,315,902	185,480	1,202,203
\$25,000 under \$30,000.....	1,452,863	22,802,846	1,392,322	18,694,237	170,076	1,018,230	201,865	1,380,475
\$30,000 under \$40,000.....	2,649,104	49,975,053	2,462,539	37,745,116	370,122	2,254,442	423,559	2,856,631
\$40,000 under \$50,000.....	2,367,837	47,931,311	2,208,624	37,006,723	333,287	2,193,104	383,290	2,829,932
\$50,000 under \$75,000.....	4,289,544	107,002,326	3,902,798	78,044,661	661,620	5,686,957	890,623	6,413,952
\$75,000 under \$100,000.....	2,608,207	82,596,429	2,316,707	54,621,033	445,185	4,482,767	577,166	4,046,749
\$100,000 under \$200,000.....	2,362,152	103,640,803	1,978,434	58,670,702	625,022	9,372,555	741,523	6,338,260
\$200,000 under \$500,000.....	501,849	40,099,298	373,148	13,931,908	267,790	8,984,360	236,800	3,144,309
\$500,000 under \$1,000,000.....	79,989	7,488,498	59,999	2,441,675	61,645	3,885,127	43,796	876,750
\$1,000,000 under \$1,500,000.....	18,980	2,523,777	14,005	640,360	15,521	1,485,131	10,707	297,094
\$1,500,000 under \$2,000,000.....	8,191	1,202,807	6,132	306,910	6,366	756,154	4,225	136,320
\$2,000,000 under \$5,000,000.....	11,760	2,059,583	8,799	494,282	9,307	1,614,256	6,012	258,451
\$5,000,000 under \$10,000,000.....	2,813	652,272	2,128	169,886	2,117	646,707	1,359	92,300
\$10,000,000 or more.....	1,599	512,493	1,243	170,218	1,148	562,795	826	123,469
Taxable returns.....	19,948,337	510,346,498	18,294,123	342,184,889	3,204,861	43,826,604	3,573,696	28,263,319
Nontaxable returns.....	4,818,730	55,074,128	4,528,719	30,746,553	881,299	5,409,775	955,390	9,295,177

Footnotes at end of table.

Individual Income Tax Returns, 2003

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	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
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns.....	1,242,840	10,729,655	32,790	123,569	485,971	3,503,951	122,581	564,605
No adjusted gross income.....	33,387	529,682	828	16,661	6,642	68,530	6,601	45,001
\$1 under \$5,000.....	29,258	53,725	*961	*168	17,874	52,686	*5,260	*30,672
\$5,000 under \$10,000.....	50,827	142,871	*1,663	*6,030	36,693	123,409	*4,202	*6,440
\$10,000 under \$15,000.....	65,904	145,410	*1,041	*2,272	39,936	192,461	11,258	56,686
\$15,000 under \$20,000.....	81,456	171,355	*1,179	*2,900	41,282	228,113	7,448	26,336
\$20,000 under \$25,000.....	58,360	142,172	*2,824	*4,106	33,772	141,486	9,863	25,571
\$25,000 under \$30,000.....	61,307	194,210	*102	*28	34,383	198,403	*6,187	*26,796
\$30,000 under \$40,000.....	96,863	398,468	*7	*5	47,254	185,545	**18,786	**89,546
\$40,000 under \$50,000.....	91,093	215,500	*7,268	*25,232	39,853	230,717	**	**
\$50,000 under \$75,000.....	196,096	789,391	5,986	7,553	67,166	651,163	18,529	61,906
\$75,000 under \$100,000.....	150,997	800,909	4,876	10,390	50,734	440,058	**32,887	**171,198
\$100,000 under \$200,000.....	193,189	1,798,135	2,433	6,672	56,701	658,200	**	**
\$200,000 under \$500,000.....	86,751	1,651,680	**3,622	**41,552	9,395	233,652	**	**
\$500,000 under \$1,000,000.....	26,749	1,285,091	**	**	2,770	56,275	1,001	9,546
\$1,000,000 under \$1,500,000.....	7,565	550,455	**	**	615	8,860	254	3,057
\$1,500,000 under \$2,000,000.....	3,320	288,557	**	**	313	8,569	126	4,346
\$2,000,000 under \$5,000,000.....	6,440	697,509	**	**	437	7,622	135	3,817
\$5,000,000 under \$10,000,000.....	1,850	329,889	**	**	94	14,316	26	506
\$10,000,000 or more.....	1,426	544,645	**	**	58	3,887	18	3,182
Taxable returns.....	1,022,340	9,623,059	26,744	85,799	385,622	3,032,371	95,066	423,302
Nontaxable returns.....	220,500	1,106,596	6,047	37,770	100,349	471,580	27,514	141,302

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
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns.....	5,321,866	62,679,389	4,241,753	33,452,704	4,453,988	333,029,137	2,552,592	78,972,015
No adjusted gross income.....	125,807	1,984,290	197,675	3,419,262	57,105	1,951,940	259,950	34,312,038
\$1 under \$5,000.....	161,346	522,609	96,086	609,969	92,838	369,880	82,551	1,238,731
\$5,000 under \$10,000.....	280,684	1,026,762	140,717	847,441	117,647	568,883	83,762	713,425
\$10,000 under \$15,000.....	316,031	1,472,151	192,675	974,567	141,387	979,557	84,645	1,047,016
\$15,000 under \$20,000.....	333,457	1,574,799	198,524	1,226,909	134,582	1,101,871	90,275	1,007,934
\$20,000 under \$25,000.....	282,107	1,583,827	190,373	1,166,073	140,733	1,502,535	110,690	1,216,520
\$25,000 under \$30,000.....	246,229	1,401,394	190,181	1,231,080	131,036	1,435,730	94,912	979,364
\$30,000 under \$40,000.....	477,078	2,808,361	417,275	2,698,230	255,275	3,640,369	186,480	2,174,607
\$40,000 under \$50,000.....	429,707	2,583,968	383,384	2,903,328	272,255	3,881,402	186,941	1,689,138
\$50,000 under \$75,000.....	863,345	7,071,593	883,115	6,159,841	694,898	11,736,075	369,408	3,570,320
\$75,000 under \$100,000.....	575,256	5,662,962	575,256	4,003,707	504,211	11,130,174	285,180	3,389,321
\$100,000 under \$200,000.....	784,986	11,598,411	615,597	4,779,475	1,007,034	42,136,826	443,108	6,506,364
\$200,000 under \$500,000.....	316,791	10,711,450	117,011	1,979,227	623,154	71,853,378	195,155	6,296,074
\$500,000 under \$1,000,000.....	79,924	5,179,276	28,297	703,412	177,550	49,947,471	46,622	3,207,759
\$1,000,000 under \$1,500,000.....	20,744	2,045,587	6,742	237,234	45,544	24,824,380	12,702	1,540,005
\$1,500,000 under \$2,000,000.....	8,854	1,049,964	2,861	120,658	20,077	16,133,048	5,902	1,076,107
\$2,000,000 under \$5,000,000.....	13,831	2,303,510	4,266	196,658	28,603	37,974,537	9,621	2,829,042
\$5,000,000 under \$10,000,000.....	3,528	987,308	1,031	76,211	6,482	19,542,424	2,821	1,598,619
\$10,000,000 or more.....	2,160	1,111,168	688	119,425	3,576	32,318,656	1,866	4,579,631
Taxable returns.....	4,186,840	55,801,996	3,297,320	24,848,429	3,839,165	325,257,777	1,837,953	37,228,221
Nontaxable returns.....	1,135,026	6,877,394	944,433	8,604,275	614,824	7,771,360	714,639	41,743,794

Footnotes at end of table.

Individual Income Tax Returns, 2003

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	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
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns.....	499,416	13,498,758	33,117	1,083,966	592,019	7,472,503	1,405,097	19,843,995
No adjusted gross income.....	7,899	221,283	2,597	421,596	16,616	237,404	119,737	4,179,613
\$1 under \$5,000.....	26,382	47,164	*711	*960	43,801	128,780	43,313	413,250
\$5,000 under \$10,000.....	23,125	91,644	*1,907	*7,624	42,261	227,858	66,127	546,141
\$10,000 under \$15,000.....	18,017	90,647	--	--	43,311	328,285	69,920	558,371
\$15,000 under \$20,000.....	19,027	117,109	*1,209	*27,032	41,730	339,993	75,790	898,133
\$20,000 under \$25,000.....	21,244	132,921	*33	*1,320	35,597	322,967	99,547	815,943
\$25,000 under \$30,000.....	19,363	107,690	*5,092	*2,039	32,247	268,229	79,352	1,046,798
\$30,000 under \$40,000.....	35,803	209,786	*7	*22	63,361	719,518	149,216	1,543,039
\$40,000 under \$50,000.....	**	**	**	**	62,529	785,331	131,258	1,272,755
\$50,000 under \$75,000.....	**103,597	**857,817	**2,903	**9,398	116,452	1,339,059	253,876	2,500,578
\$75,000 under \$100,000.....	62,401	480,444	2,031	4,072	44,915	768,610	146,791	1,581,692
\$100,000 under \$200,000.....	94,501	1,870,637	7,567	80,627	**45,499	**1,635,957	114,852	1,782,134
\$200,000 under \$500,000.....	43,096	1,864,668	5,401	67,036	**	**	40,696	1,414,510
\$500,000 under \$1,000,000.....	13,835	1,771,646	1,587	57,101	2,122	140,895	9,203	535,516
\$1,000,000 under \$1,500,000.....	4,297	745,284	507	43,259	645	61,269	2,259	182,088
\$1,500,000 under \$2,000,000.....	1,799	461,310	348	38,380	357	42,407	1,071	105,808
\$2,000,000 under \$5,000,000.....	3,384	1,543,158	684	61,837	426	85,068	1,489	243,904
\$5,000,000 under \$10,000,000.....	953	957,954	264	68,341	102	31,162	372	102,873
\$10,000,000 or more.....	692	1,927,595	271	193,322	47	9,711	229	120,851
Taxable returns.....	440,857	13,062,903	27,514	635,424	378,670	5,651,602	970,066	12,334,079
Nontaxable returns.....	58,559	435,855	5,603	448,542	213,349	1,820,902	435,031	7,509,916

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
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns.....	10,065,230	44,007,879	14,120,202	214,011,279	10,975,002	97,768,201	306,393	15,076,406
No adjusted gross income.....	36,180	224,628	166,776	2,134,199	1,174	6,544	83,210	3,192,110
\$1 under \$5,000.....	212,869	412,675	475,906	5,837,683	9,709	28,050	51,846	2,242,530
\$5,000 under \$10,000.....	790,921	2,339,108	744,526	9,416,460	31,579	124,854	15,586	667,136
\$10,000 under \$15,000.....	1,135,206	4,615,264	887,775	11,982,704	49,034	254,770	11,855	695,790
\$15,000 under \$20,000.....	1,144,187	4,977,943	956,292	14,036,376	263,460	320,913	4,974	209,776
\$20,000 under \$25,000.....	911,477	3,869,603	1,093,950	16,485,372	870,948	1,228,791	10,353	500,820
\$25,000 under \$30,000.....	837,713	3,803,768	1,055,882	15,732,616	1,011,215	2,438,407	10,649	603,008
\$30,000 under \$40,000.....	1,212,184	5,780,935	1,893,710	27,761,509	1,892,727	8,376,314	14,643	800,295
\$40,000 under \$50,000.....	925,706	4,177,789	1,537,019	21,429,405	1,537,019	11,602,866	10,878	423,500
\$50,000 under \$75,000.....	1,611,144	7,696,050	2,509,820	37,685,141	2,509,820	29,682,510	28,020	1,428,375
\$75,000 under \$100,000.....	676,722	3,005,251	1,313,467	22,114,485	1,313,243	18,757,677	14,360	845,655
\$100,000 under \$200,000.....	512,555	2,723,229	1,112,925	21,298,977	1,112,925	18,088,791	24,370	1,540,091
\$200,000 under \$500,000.....	51,709	335,464	280,899	5,989,413	280,899	5,090,938	18,958	1,430,761
\$500,000 under \$1,000,000.....	**6,658	**46,171	58,767	1,354,380	58,761	1,127,110	4,294	315,493
\$1,000,000 under \$1,500,000.....	**	**	14,362	321,890	14,362	273,604	1,045	81,523
\$1,500,000 under \$2,000,000.....	**	**	6,257	146,768	6,257	124,752	487	36,762
\$2,000,000 under \$5,000,000.....	**	**	8,515	200,455	8,515	170,385	660	47,513
\$5,000,000 under \$10,000,000.....	**	**	2,130	52,477	2,130	44,605	139	10,321
\$10,000,000 or more.....	**	**	1,226	30,967	1,226	26,321	66	4,946
Taxable returns.....	6,880,566	31,348,993	11,715,361	179,694,324	10,465,093	95,831,833	125,894	7,232,043
Nontaxable returns.....	3,184,664	12,658,886	2,404,841	34,316,955	509,910	1,936,368	180,499	7,844,363

Footnotes at end of table.

Individual Income Tax Returns, 2003

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	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				
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns.....	5,413,453	28,007,006	290,439	6,717,779	712,076	62,824,777	1,539,947	19,149,504
No adjusted gross income.....	76,147	718,240	122,404	3,554,955	394,811	56,353,274	11,700	96,685
\$1 under \$5,000.....	261,921	409,103	6,121	76,577	85,001	750,821	19,443	43,041
\$5,000 under \$10,000.....	309,972	788,211	4,614	27,994	49,519	395,305	60,407	171,513
\$10,000 under \$15,000.....	269,621	712,717	*4,130	*53,454	24,472	272,730	79,402	298,006
\$15,000 under \$20,000.....	298,767	729,158	9,951	116,772	28,527	204,857	83,852	309,855
\$20,000 under \$25,000.....	275,409	805,848	*4,823	*38,046	13,831	212,835	88,728	347,856
\$25,000 under \$30,000.....	254,127	768,727	9,109	102,351	10,433	252,421	73,333	371,653
\$30,000 under \$40,000.....	498,617	1,718,035	14,171	106,390	31,441	380,721	159,673	631,134
\$40,000 under \$50,000.....	453,437	1,251,516	7,490	141,985	10,013	152,608	168,216	926,620
\$50,000 under \$75,000.....	929,075	3,183,067	22,626	148,562	20,739	491,093	299,814	2,132,596
\$75,000 under \$100,000.....	705,931	2,465,466	17,858	252,655	8,411	407,168	223,955	1,699,063
\$100,000 under \$200,000.....	742,668	4,278,120	34,381	650,680	21,883	802,549	201,887	3,540,912
\$200,000 under \$500,000.....	238,070	4,161,227	23,152	765,799	8,569	585,439	53,949	2,364,690
\$500,000 under \$1,000,000.....	59,269	1,578,844	5,231	246,943	2,279	362,502	9,466	1,528,674
\$1,000,000 under \$1,500,000.....	15,835	948,717	1,752	109,655	920	200,689	2,789	807,477
\$1,500,000 under \$2,000,000.....	7,371	650,245	674	53,180	326	132,259	1,103	371,620
\$2,000,000 under \$5,000,000.....	11,709	1,318,390	1,314	135,878	614	284,380	1,636	914,160
\$5,000,000 under \$10,000,000.....	3,359	683,905	371	31,550	171	241,250	377	568,548
\$10,000,000 or more.....	2,148	837,471	266	104,353	119	341,876	217	2,025,400
Taxable returns.....	4,273,494	24,155,290	139,355	2,796,092	127,836	11,513,107	1,288,570	17,047,412
Nontaxable returns.....	1,139,960	3,851,716	151,084	3,921,687	584,239	51,311,670	251,377	2,102,092

Size of adjusted gross income	Statutory adjustments							
	Total		IRA payments		Student loan interest deduction		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
All returns.....	30,382,069	87,575,677	3,418,494	10,006,814	6,953,370	4,409,816	3,240,673	805,734
No adjusted gross income.....	335,514	1,162,971	12,547	36,463	33,341	24,078	7,663	1,858
\$1 under \$5,000.....	1,391,385	1,350,342	32,140	63,363	82,980	48,891	10,927	3,316
\$5,000 under \$10,000.....	2,177,261	2,221,240	65,026	157,397	191,494	93,471	25,303	5,185
\$10,000 under \$15,000.....	2,160,698	2,766,892	99,582	205,577	343,337	147,480	61,710	12,893
\$15,000 under \$20,000.....	1,804,083	2,933,144	174,414	389,102	405,000	223,677	81,636	19,670
\$20,000 under \$25,000.....	1,711,714	2,862,565	209,766	483,557	464,225	239,023	86,467	20,549
\$25,000 under \$30,000.....	1,742,536	3,168,203	291,207	744,208	551,722	328,675	126,344	30,260
\$30,000 under \$40,000.....	3,094,410	5,946,087	440,063	1,169,763	1,006,918	645,303	362,771	84,755
\$40,000 under \$50,000.....	2,868,710	5,973,041	485,587	1,363,986	896,433	635,233	353,637	81,452
\$50,000 under \$75,000.....	5,148,375	11,761,954	664,337	1,934,923	1,547,213	971,950	807,261	198,577
\$75,000 under \$100,000.....	3,412,398	10,371,196	397,738	1,280,798	972,445	834,503	683,212	176,910
\$100,000 under \$200,000.....	3,443,149	18,307,718	448,825	1,663,518	458,263	217,531	574,186	155,711
\$200,000 under \$500,000.....	822,985	12,549,786	77,248	405,541	--	--	55,135	13,518
\$500,000 under \$1,000,000.....	173,775	3,672,984	13,299	72,372	--	--	3,595	887
\$1,000,000 under \$1,500,000.....	42,004	1,054,308	3,304	17,836	--	--	472	113
\$1,500,000 under \$2,000,000.....	17,798	453,857	1,308	7,042	--	--	179	39
\$2,000,000 under \$5,000,000.....	25,582	667,760	1,716	9,347	--	--	142	34
\$5,000,000 under \$10,000,000.....	6,225	192,150	277	1,437	--	--	27	6
\$10,000,000 or more.....	3,468	159,479	111	584	--	--	*5	*2
Taxable returns.....	22,075,425	74,320,990	2,875,878	8,644,836	5,813,663	3,777,133	2,984,044	740,926
Nontaxable returns.....	8,306,644	13,254,688	542,616	1,361,978	1,139,707	632,683	256,629	64,808

Footnotes at end of table.

Individual Income Tax Returns, 2003

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							
	Tuition and fees deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
All returns.....	3,571,154	6,683,631	15,373,279	19,791,285	1,023,888	2,439,835	1,208,801	17,795,957
No adjusted gross income.....	63,147	162,756	194,493	159,530	12,315	59,314	5,155	49,047
\$1 under \$5,000.....	158,479	343,924	1,134,825	285,879	20,015	42,442	*5,206	*23,448
\$5,000 under \$10,000.....	240,654	512,938	1,666,803	786,754	46,965	48,741	7,800	13,242
\$10,000 under \$15,000.....	175,587	294,585	1,519,494	1,053,710	61,383	113,358	10,988	66,492
\$15,000 under \$20,000.....	151,552	255,351	1,046,115	908,413	60,130	94,056	14,023	74,302
\$20,000 under \$25,000.....	139,868	236,337	888,593	845,829	65,957	74,210	25,755	106,665
\$25,000 under \$30,000.....	172,819	288,792	774,006	800,482	67,453	89,493	20,304	74,687
\$30,000 under \$40,000.....	220,933	288,580	1,304,893	1,452,841	129,028	231,156	57,195	356,515
\$40,000 under \$50,000.....	337,255	526,688	1,105,035	1,265,893	87,531	202,524	49,252	338,349
\$50,000 under \$75,000.....	535,627	916,020	2,094,086	2,763,708	196,609	479,363	150,991	1,096,623
\$75,000 under \$100,000.....	656,476	1,282,749	1,283,228	2,136,329	**276,503	**1,005,177	170,158	1,606,662
\$100,000 under \$200,000.....	718,756	1,574,911	1,562,101	3,772,098	**	**	384,088	5,379,823
\$200,000 under \$500,000.....	--	--	601,733	2,313,660	**	**	239,651	6,121,878
\$500,000 under \$1,000,000.....	--	--	127,811	630,939	**	**	**68,234	**2,488,224
\$1,000,000 under \$1,500,000.....	--	--	30,986	213,138	**	**	**	**
\$1,500,000 under \$2,000,000.....	--	--	12,712	105,101	**	**	**	**
\$2,000,000 under \$5,000,000.....	--	--	18,880	171,687	**	**	**	**
\$5,000,000 under \$10,000,000.....	--	--	4,765	58,813	**	**	**	**
\$10,000,000 or more.....	--	--	2,721	66,481	**	**	**	**
Taxable returns.....	2,759,269	5,044,414	9,439,980	15,646,630	820,713	2,026,659	1,144,993	17,388,922
Nontaxable returns.....	811,885	1,639,217	5,933,299	4,144,656	203,175	413,176	63,807	407,035

Size of adjusted gross income	Statutory adjustments--continued							
	Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Medical Savings Account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)
All returns.....	736,121	150,214	587,368	7,520,335	3,802,277	16,454,211	67,347	129,214
No adjusted gross income.....	13,402	5,120	13,681	271,859	93,077	389,655	*174	*293
\$1 under \$5,000.....	40,407	11,651	3,162	22,601	154,722	428,947	**720	**1,781
\$5,000 under \$10,000.....	60,586	7,082	10,626	112,321	176,302	450,271	**	**
\$10,000 under \$15,000.....	57,268	22,334	20,969	134,766	227,166	640,095	*2,848	*1,221
\$15,000 under \$20,000.....	48,602	8,084	26,638	127,353	243,499	788,529	**	**
\$20,000 under \$25,000.....	50,988	5,615	11,609	69,622	228,986	752,133	*5,121	*8,937
\$25,000 under \$30,000.....	32,581	2,435	25,415	155,739	193,001	623,369	*4,972	*7,957
\$30,000 under \$40,000.....	74,960	15,033	56,326	297,384	364,981	1,269,897	*6,515	*9,443
\$40,000 under \$50,000.....	60,575	10,346	45,739	299,001	288,147	1,124,293	**	**
\$50,000 under \$75,000.....	135,903	38,141	115,090	1,023,457	539,003	2,170,493	**16,571	**24,940
\$75,000 under \$100,000.....	71,450	6,360	86,949	870,239	363,094	1,674,288	**27,685	**66,405
\$100,000 under \$200,000.....	70,895	11,612	111,028	1,703,027	523,004	3,052,042	**	**
\$200,000 under \$500,000.....	14,853	3,554	42,592	1,263,568	285,981	2,069,406	**	**
\$500,000 under \$1,000,000.....	2,460	1,617	11,343	611,269	77,382	638,102	2,049	6,159
\$1,000,000 under \$1,500,000.....	560	263	2,715	199,305	19,677	167,209	454	1,365
\$1,500,000 under \$2,000,000.....	256	479	1,054	81,503	8,704	76,595	116	349
\$2,000,000 under \$5,000,000.....	257	195	1,719	155,213	11,636	101,755	107	324
\$5,000,000 under \$10,000,000.....	75	88	464	69,250	2,559	23,754	**14	**42
\$10,000,000 or more.....	45	206	249	52,857	1,356	13,378	**	**
Taxable returns.....	540,675	103,382	530,755	6,858,246	2,783,824	12,878,169	56,669	114,422
Nontaxable returns.....	195,446	46,832	56,613	662,089	1,018,453	3,576,042	10,678	14,792

Footnotes at end of table.

Individual Income Tax Returns, 2003

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					
	Certain business expenses of reservists, performing artists, etc.		Other adjustments		Foreign housing adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(177)	(178)	(179)	(180)	(181)	(182)
All returns.....	*5,310	*22,583	272,647	1,314,285	1,491	51,765
No adjusted gross income.....	--	--	812	2,987	**3	**56
\$1 under \$5,000.....	--	--	*5,636	*74,102	--	--
\$5,000 under \$10,000.....	*209	*151	*10,104	*33,684	--	--
\$10,000 under \$15,000.....	--	--	*10,972	*74,381	--	--
\$15,000 under \$20,000.....	--	--	*9,724	*39,830	**	**
\$20,000 under \$25,000.....	--	--	*6,876	*20,089	--	--
\$25,000 under \$30,000.....	--	--	14,102	22,105	--	--
\$30,000 under \$40,000.....	--	--	27,465	125,417	--	--
\$40,000 under \$50,000.....	*4,047	*19,578	27,021	98,282	**	**
\$50,000 under \$75,000.....	--	--	74,555	155,807	**3	**112
\$75,000 under \$100,000.....	--	--	31,471	128,034	**	**
\$100,000 under \$200,000.....	*706	*2,760	42,887	303,210	*531	*12,444
\$200,000 under \$500,000.....	*349	*94	8,982	130,520	**954	**39,153
\$500,000 under \$1,000,000.....	--	--	1,404	77,528	**	**
\$1,000,000 under \$1,500,000.....	--	--	325	16,208	**	**
\$1,500,000 under \$2,000,000.....	--	--	96	7,715	**	**
\$2,000,000 under \$5,000,000.....	--	--	148	2,655	**	**
\$5,000,000 under \$10,000,000.....	--	--	43	573	**	**
\$10,000,000 or more.....	--	--	23	1,157	**	**
Taxable returns.....	*5,101	*22,432	220,842	1,023,644	1,473	51,175
Nontaxable returns.....	*209	*151	51,805	290,640	18	590

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
	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
All returns.....	84,643,281	539,921,089	11,200,647	15,858,963	43,949,591	901,864,834	261,126,373	781,305,067
No adjusted gross income.....	--	--	--	--	--	--	2,841,446	8,675,128
\$1 under \$5,000.....	11,353,305	47,828,117	896,793	1,168,755	344,323	5,143,324	9,372,497	28,758,397
\$5,000 under \$10,000.....	11,858,947	66,333,250	1,568,581	2,051,900	644,463	9,140,858	16,174,263	49,242,400
\$10,000 under \$15,000.....	10,958,090	66,839,490	1,844,783	2,535,891	1,039,910	12,797,467	20,250,127	61,669,538
\$15,000 under \$20,000.....	9,964,186	63,875,762	1,564,891	2,269,564	1,326,842	17,131,242	20,924,973	63,729,281
\$20,000 under \$25,000.....	8,211,219	53,584,632	1,006,199	1,494,100	1,617,007	20,867,672	19,028,170	57,950,513
\$25,000 under \$30,000.....	6,696,937	44,992,551	719,291	1,045,958	1,841,897	23,898,093	17,345,037	52,839,113
\$30,000 under \$40,000.....	9,504,261	65,852,690	1,083,464	1,582,972	4,449,065	58,796,152	28,562,151	87,034,172
\$40,000 under \$50,000.....	5,950,870	44,967,549	763,618	1,093,724	4,501,574	63,813,263	23,564,173	71,829,706
\$50,000 under \$75,000.....	7,050,508	58,253,645	1,051,003	1,538,909	10,321,837	167,694,310	43,163,930	131,566,699
\$75,000 under \$100,000.....	2,067,496	18,291,976	417,267	633,133	7,475,102	143,717,935	26,697,920	81,405,117
\$100,000 under \$200,000.....	862,219	7,695,999	**284,759	**444,056	8,016,424	208,816,881	25,723,994	78,144,615
\$200,000 under \$500,000.....	122,413	1,038,956	**	**	1,876,601	84,315,913	5,909,596	8,460,389
\$500,000 under \$1,000,000.....	26,953	230,228	**	**	329,147	28,295,286	1,045,810	(³)
\$1,000,000 under \$1,500,000.....	8,463	72,098	**	**	73,232	10,505,751	235,774	(³)
\$1,500,000 under \$2,000,000.....	3,316	28,891	**	**	30,700	6,008,211	99,071	(³)
\$2,000,000 under \$5,000,000.....	3,469	29,994	**	**	44,803	14,086,810	138,498	(³)
\$5,000,000 under \$10,000,000.....	458	3,850	**	**	10,709	7,805,751	31,634	(³)
\$10,000,000 or more.....	171	1,409	**	**	5,955	19,029,915	17,308	(³)
Taxable returns.....	50,204,299	320,708,076	7,583,438	10,644,550	38,696,170	798,102,464	171,517,325	508,136,861
Nontaxable returns.....	34,438,982	219,213,013	3,617,209	5,214,413	5,253,421	103,762,370	89,609,048	273,168,205

* 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 2003) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

³ No exemption allowed at these income levels.

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

Individual Income Tax Returns, 2003

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.....	130,423,626	101,392,812	4,200,218,439	2,357,975	9,469,803	101,412,777	790,005,881	41,091,029	41,995,756
No adjusted gross income.....	1,813,840	--	--	**5,462	**82,427	7,779	81,336	4,568	2,848
\$1 under \$5,000.....	11,697,628	858,777	618,611	**	**	854,555	74,459	64,723	1,502
\$5,000 under \$10,000.....	12,503,409	4,833,709	8,546,531	3,309	4,611	4,830,324	867,302	996,411	86,853
\$10,000 under \$15,000.....	12,002,004	7,183,046	31,151,196	548	2,679	7,187,897	3,149,040	1,940,085	398,381
\$15,000 under \$20,000.....	11,293,967	8,943,234	60,138,378	2,043	3,615	8,943,342	6,631,497	3,479,396	1,226,764
\$20,000 under \$25,000.....	9,831,150	9,018,184	90,719,851	1,745	11,697	9,017,388	10,645,595	4,146,800	2,371,509
\$25,000 under \$30,000.....	8,541,753	8,230,217	114,185,800	2,105	9,986	8,231,242	13,929,331	3,631,465	2,893,291
\$30,000 under \$40,000.....	13,957,257	13,724,586	273,848,438	5,090	2,118	13,724,649	34,740,515	5,509,367	5,002,697
\$40,000 under \$50,000.....	10,452,444	10,356,679	286,911,458	12,453	16,980	10,361,133	39,565,885	4,643,842	4,931,676
\$50,000 under \$75,000.....	17,372,492	17,318,859	707,527,353	85,664	86,149	17,321,182	103,640,517	7,612,197	9,384,323
\$75,000 under \$100,000.....	9,542,599	9,528,077	577,227,012	109,977	185,177	9,530,650	90,257,737	4,745,859	6,004,621
\$100,000 under \$200,000.....	8,878,643	8,864,366	875,871,197	844,104	1,875,212	8,868,136	166,934,072	3,385,784	3,591,666
\$200,000 under \$500,000.....	1,999,016	1,996,647	482,851,392	**1,285,477	**7,189,154	1,997,474	122,410,418	658,748	1,699,502
\$500,000 under \$1,000,000.....	356,140	355,526	212,835,816	**	**	355,886	61,311,857	165,001	1,131,236
\$1,000,000 under \$1,500,000.....	81,695	81,525	88,369,158	**	**	81,622	26,083,344	44,901	532,675
\$1,500,000 under \$2,000,000.....	34,016	33,949	52,503,976	**	**	33,995	15,651,059	19,386	335,113
\$2,000,000 under \$5,000,000.....	48,278	48,175	128,218,696	**	**	48,246	37,797,164	30,289	896,347
\$5,000,000 under \$10,000,000.....	11,168	11,151	68,513,593	**	**	11,162	19,799,764	7,681	486,138
\$10,000,000 or more.....	6,126	6,105	140,179,982	**	**	6,116	36,434,988	4,528	1,018,613
Taxable returns.....	88,921,904	88,899,370	4,115,059,975	2,348,568	9,465,350	88,921,900	780,989,837	28,600,153	32,979,712
Nontaxable returns.....	41,501,722	12,493,442	85,158,463	9,407	4,453	12,490,877	9,016,043	12,490,877	9,016,043

Size of adjusted gross income	Tax credits--continued							
	Child care credit		Credit for the elderly or disabled		Child tax credit ²		Education credits	
	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.....	6,313,297	3,206,890	123,147	20,257	25,672,254	22,788,025	7,298,185	5,842,966
No adjusted gross income.....	*106	*181	83	51	4,091	2,034	309	420
\$1 under \$5,000.....	--	--	--	--	*960	*83	*2,339	*58
\$5,000 under \$10,000.....	*1,895	*93	21,720	1,681	*3,086	*320	125,322	15,393
\$10,000 under \$15,000.....	77,415	13,073	56,300	13,514	439,921	53,249	541,296	192,055
\$15,000 under \$20,000.....	303,172	96,236	37,091	3,587	1,673,657	507,708	661,880	387,577
\$20,000 under \$25,000.....	450,297	230,144	*7,954	*1,424	2,235,008	1,132,208	593,593	428,163
\$25,000 under \$30,000.....	432,091	245,746	--	--	2,296,293	1,496,585	666,822	534,322
\$30,000 under \$40,000.....	779,750	485,180	--	--	3,789,479	3,173,965	1,183,027	1,003,864
\$40,000 under \$50,000.....	694,704	338,911	--	--	3,317,501	3,457,679	878,707	765,414
\$50,000 under \$75,000.....	1,454,840	730,375	--	--	6,080,919	6,707,092	1,578,685	1,570,754
\$75,000 under \$100,000.....	1,021,338	495,190	--	--	3,664,932	4,189,106	1,040,943	943,523
\$100,000 under \$200,000.....	927,293	481,586	--	--	**2,166,409	**2,067,996	25,263	1,424
\$200,000 under \$500,000.....	149,900	77,088	--	--	**	**	--	--
\$500,000 under \$1,000,000.....	**20,496	**13,088	--	--	--	--	--	--
\$1,000,000 under \$1,500,000.....	**	**	--	--	--	--	--	--
\$1,500,000 under \$2,000,000.....	**	**	--	--	--	--	--	--
\$2,000,000 under \$5,000,000.....	**	**	--	--	--	--	--	--
\$5,000,000 under \$10,000,000.....	**	**	--	--	--	--	--	--
\$10,000,000 or more.....	**	**	--	--	--	--	--	--
Taxable returns.....	4,496,403	2,216,247	67,046	10,122	17,338,044	17,690,764	5,362,713	4,424,306
Nontaxable returns.....	1,816,894	990,642	56,101	10,135	8,334,211	5,097,261	1,935,514	1,418,723

Footnotes at end of table.

Individual Income Tax Returns, 2003

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.....	5,296,688	1,034,394	63,980	348,793	3,606,251	926,381	250,605	916,538
No adjusted gross income.....	*36	*32	--	--	**	**	**	**
\$1 under \$5,000.....	--	--	--	--	--	--	**4	**
\$5,000 under \$10,000.....	52,725	5,671	--	--	**730,940	**60,050	--	--
\$10,000 under \$15,000.....	261,208	71,811	--	--	501,999	40,374	*359	*63
\$15,000 under \$20,000.....	666,654	108,085	--	--	317,051	99,890	*1,348	*288
\$20,000 under \$25,000.....	1,064,176	210,371	--	--	781,294	330,932	*44	*13
\$25,000 under \$30,000.....	674,969	214,487	*948	*316	1,034,224	345,902	2,030	1,904
\$30,000 under \$40,000.....	1,282,370	204,916	*5,207	*4,202	240,743	49,233	7,221	4,334
\$40,000 under \$50,000.....	1,294,551	219,020	*3,856	*6,259	--	--	11,242	13,933
\$50,000 under \$75,000.....	--	--	17,654	68,097	--	--	42,796	34,902
\$75,000 under \$100,000.....	--	--	17,501	92,380	--	--	33,439	37,496
\$100,000 under \$200,000.....	--	--	18,797	177,468	--	--	95,110	127,936
\$200,000 under \$500,000.....	--	--	*7	*51	--	--	36,152	173,803
\$500,000 under \$1,000,000.....	--	--	**10	**20	--	--	12,408	180,410
\$1,000,000 under \$1,500,000.....	--	--	--	--	--	--	3,683	85,195
\$1,500,000 under \$2,000,000.....	--	--	**	**	--	--	1,548	39,338
\$2,000,000 under \$5,000,000.....	--	--	--	--	--	--	2,307	112,837
\$5,000,000 under \$10,000,000.....	--	--	**	**	--	--	576	48,115
\$10,000,000 or more.....	--	--	--	--	--	--	338	55,972
Taxable returns.....	3,445,878	579,195	33,056	169,417	1,418,787	339,709	234,315	838,766
Nontaxable returns.....	1,850,811	455,198	30,924	179,376	2,187,465	586,671	16,290	77,772

Size of adjusted gross income	Tax credits--continued							
	Foreign tax credit		General business credit		Empowerment zone and community renewal 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.....	4,145,174	5,805,555	262,738	612,744	22,553	83,449	6,435	18,406
No adjusted gross income.....	153	4	--	--	**	**	--	--
\$1 under \$5,000.....	60,472	877	*952	*484	--	--	--	--
\$5,000 under \$10,000.....	56,848	1,339	*952	*763	--	--	*952	*25
\$10,000 under \$15,000.....	91,625	4,285	*1,855	*111	**	**	--	--
\$15,000 under \$20,000.....	121,548	7,285	*3,793	*1,179	--	--	--	--
\$20,000 under \$25,000.....	125,499	11,669	*1,646	*818	**1,677	**1,654	--	--
\$25,000 under \$30,000.....	135,275	15,254	*4,414	*3,503	*952	*1,077	--	--
\$30,000 under \$40,000.....	266,959	23,016	12,387	15,349	*31	*60	*209	*4
\$40,000 under \$50,000.....	277,975	45,887	29,793	30,731	*927	*3,695	*3	*(')
\$50,000 under \$75,000.....	714,453	142,623	54,785	56,616	*1,512	*2,159	*927	*4,594
\$75,000 under \$100,000.....	596,340	154,614	43,167	69,299	*1,420	*2,037	*2,069	*5,455
\$100,000 under \$200,000.....	969,025	610,781	60,470	78,771	4,521	17,431	*1,334	*548
\$200,000 under \$500,000.....	492,683	1,359,371	22,433	42,694	**8,791	**27,005	**940	**7,782
\$500,000 under \$1,000,000.....	141,698	864,583	12,482	57,585	**	**	**	**
\$1,000,000 under \$1,500,000.....	39,257	390,996	5,000	38,393	1,188	3,672	**	**
\$1,500,000 under \$2,000,000.....	17,137	261,491	2,293	23,379	665	5,497	**	**
\$2,000,000 under \$5,000,000.....	27,092	683,036	4,209	79,556	579	10,983	**	**
\$5,000,000 under \$10,000,000.....	6,972	383,264	1,225	41,227	174	4,663	**	**
\$10,000,000 or more.....	4,162	845,180	880	72,285	114	3,515	**	**
Taxable returns.....	3,960,953	5,705,137	241,515	580,801	20,661	81,324	5,479	18,270
Nontaxable returns.....	184,220	100,418	21,223	31,943	1,892	2,126	*956	*136

Footnotes at end of table.

Individual Income Tax Returns, 2003

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	
	Rate reduction credit		New York liberty zone credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns.....	429,516	141,133	2,665	55,466	63,939	125,645	88,921,898	748,010,125	88,921,904	748,017,488
No adjusted gross income.....	--	--	*14	*77	--	--	4,518	78,488	4,522	78,578
\$1 under \$5,000.....	--	--	--	--	--	--	835,922	72,958	835,922	72,958
\$5,000 under \$10,000.....	21,571	1,519	--	--	--	--	4,116,242	780,450	4,116,242	780,450
\$10,000 under \$15,000.....	42,472	8,300	--	--	*1,992	*578	6,042,925	2,750,659	6,042,925	2,750,659
\$15,000 under \$20,000.....	64,370	14,257	--	--	*1,990	*673	6,304,103	5,404,733	6,304,103	5,404,733
\$20,000 under \$25,000.....	74,737	22,486	--	--	*1,990	*1,369	6,095,228	8,274,086	6,095,228	8,274,086
\$25,000 under \$30,000.....	73,025	27,028	--	--	*2,252	*1,228	6,092,090	11,036,040	6,092,090	11,036,040
\$30,000 under \$40,000.....	56,562	22,820	--	--	*4,019	*3,917	11,856,081	29,737,818	11,856,081	29,737,818
\$40,000 under \$50,000.....	34,102	14,299	--	--	*8,819	*12,137	9,668,366	34,634,209	9,668,366	34,635,213
\$50,000 under \$75,000.....	37,645	17,575	--	--	23,793	34,436	17,024,921	94,256,193	17,024,921	94,256,193
\$75,000 under \$100,000.....	**	**	--	--	*10,492	*9,471	9,486,123	84,253,116	9,486,123	84,253,116
\$100,000 under \$200,000.....	**20,400	**10,479	*618	*5,675	4,981	6,535	8,861,764	163,342,405	8,861,764	163,342,407
\$200,000 under \$500,000.....	4,014	2,045	**2,033	**49,715	**2,426	**3,261	1,996,787	120,710,917	1,996,787	120,711,552
\$500,000 under \$1,000,000.....	273	142	**	**	**	**	355,749	60,180,621	355,750	60,180,642
\$1,000,000 under \$1,500,000.....	183	103	**	**	563	4,468	81,587	25,550,668	81,588	25,551,466
\$1,500,000 under \$2,000,000.....	*33	*17	**	**	144	1,629	33,984	15,315,946	33,984	15,316,006
\$2,000,000 under \$5,000,000.....	98	46	**	**	288	3,074	48,235	36,900,818	48,235	36,905,426
\$5,000,000 under \$10,000,000.....	24	12	**	**	116	4,758	11,160	19,313,626	11,160	19,313,636
\$10,000,000 or more.....	*9	*5	**	**	76	38,113	6,114	35,416,375	6,114	35,416,509
Taxable returns.....	343,141	119,496	2,534	54,105	56,479	110,592	88,921,898	748,010,125	88,921,904	748,017,488
Nontaxable returns.....	86,375	21,637	131	1,361	7,419	14,989	--	--	--	--

Size of adjusted gross income	All other taxes									
	Total		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	Number of returns	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
All returns.....	20,670,346	44,100,605	4,877,670	3,407,940	15,373,279	39,574,991	557,717	148,746	240,601	810,442
No adjusted gross income.....	236,137	381,795	33,101	31,814	194,493	318,967	2,265	641	8,943	29,003
\$1 under \$5,000.....	1,236,100	613,873	72,211	12,276	1,134,825	571,178	38,327	3,431	3,078	26,650
\$5,000 under \$10,000.....	1,869,471	1,640,965	130,696	32,784	1,666,803	1,572,685	73,839	16,060	6,175	19,360
\$10,000 under \$15,000.....	1,837,483	2,198,308	229,026	56,932	1,519,494	2,106,695	91,294	19,923	5,680	14,597
\$15,000 under \$20,000.....	1,338,962	1,920,598	249,669	85,313	1,046,115	1,816,318	47,629	13,324	1,420	4,046
\$20,000 under \$25,000.....	1,199,673	1,793,177	290,358	85,601	888,593	1,691,221	39,429	9,054	1,925	5,653
\$25,000 under \$30,000.....	1,074,738	1,746,335	297,199	107,810	774,006	1,600,597	17,623	1,443	10,095	32,156
\$30,000 under \$40,000.....	1,886,151	3,190,466	577,557	261,608	1,304,893	2,904,992	34,861	7,289	5,059	15,198
\$40,000 under \$50,000.....	1,685,796	2,864,850	577,212	313,723	1,105,035	2,531,264	28,359	8,051	6,159	11,203
\$50,000 under \$75,000.....	3,214,937	6,367,836	1,106,887	767,789	2,094,086	5,526,364	70,016	24,786	11,858	42,859
\$75,000 under \$100,000.....	1,988,414	4,921,273	671,471	580,750	1,283,228	4,272,013	51,235	17,939	19,879	47,025
\$100,000 under \$200,000.....	2,167,741	8,538,229	558,449	854,778	1,562,101	7,543,444	57,603	19,759	60,967	109,959
\$200,000 under \$500,000.....	706,803	5,027,446	73,779	174,550	601,733	4,627,030	4,823	6,895	58,593	201,723
\$500,000 under \$1,000,000.....	144,292	1,388,052	6,936	35,068	127,811	1,261,815	*359	*17	20,227	83,961
\$1,000,000 under \$1,500,000.....	36,157	470,425	1,605	3,595	30,986	426,262	*16	*1	7,284	38,995
\$1,500,000 under \$2,000,000.....	15,021	234,863	566	649	12,712	210,196	*8	*3	3,390	19,783
\$2,000,000 under \$5,000,000.....	22,929	431,798	718	1,457	18,880	343,365	*24	*130	6,229	49,163
\$5,000,000 under \$10,000,000.....	5,967	170,101	158	293	4,765	117,623	*7	*1	2,067	23,866
\$10,000,000 or more.....	3,572	200,213	74	1,149	2,721	132,961	--	--	1,574	35,241
Taxable returns.....	13,691,375	35,266,480	3,926,626	3,087,370	9,439,980	31,288,581	355,729	99,830	205,454	635,791
Nontaxable returns.....	6,978,971	8,834,125	951,045	320,570	5,933,299	8,286,410	201,988	48,916	35,147	174,651

Footnotes at end of table.

Individual Income Tax Returns, 2003

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
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns.....	4,401,160	3,718,355	92,452,597	787,584,165	119,752,616	926,773,295	114,861,706	703,758,484
No adjusted gross income.....	98,436	46,694	191,343	395,368	628,490	2,705,869	496,947	1,355,623
\$1 under \$5,000.....	611,301	208,300	1,796,813	473,980	8,689,788	1,859,798	8,453,843	1,544,491
\$5,000 under \$10,000.....	1,239,775	868,902	4,864,318	1,541,706	10,061,229	5,200,393	9,715,773	4,609,530
\$10,000 under \$15,000.....	951,961	1,162,128	6,452,966	3,768,562	10,249,006	9,342,306	9,725,668	8,289,794
\$15,000 under \$20,000.....	547,061	688,286	6,602,221	6,562,851	10,384,105	14,429,716	9,903,050	12,924,991
\$20,000 under \$25,000.....	464,383	468,123	6,348,295	9,470,045	9,395,149	18,108,575	9,011,239	16,491,307
\$25,000 under \$30,000.....	320,403	222,472	6,311,505	12,410,318	8,314,824	21,414,302	7,990,087	19,684,823
\$30,000 under \$40,000.....	167,841	53,450	12,098,206	32,660,654	13,695,219	49,396,663	13,186,468	45,528,929
\$40,000 under \$50,000.....	--	--	9,795,837	37,394,513	10,324,665	52,420,480	9,963,145	47,997,249
\$50,000 under \$75,000.....	--	--	17,089,452	100,548,615	17,208,121	128,303,386	16,645,593	116,339,686
\$75,000 under \$100,000.....	--	--	9,500,422	89,164,150	9,466,670	109,060,500	9,149,254	97,766,156
\$100,000 under \$200,000.....	--	--	8,866,639	171,875,268	8,820,745	189,932,938	8,401,652	158,259,760
\$200,000 under \$500,000.....	--	--	1,997,560	125,738,999	1,981,436	127,082,434	1,766,008	84,975,952
\$500,000 under \$1,000,000.....	--	--	355,873	61,568,694	353,011	61,430,068	302,766	34,864,276
\$1,000,000 under \$1,500,000.....	--	--	81,620	26,021,891	81,206	25,933,115	67,112	12,747,548
\$1,500,000 under \$2,000,000.....	--	--	33,996	15,550,870	33,827	15,656,713	28,079	7,085,389
\$2,000,000 under \$5,000,000.....	--	--	48,250	37,337,224	47,901	37,655,070	40,241	15,654,094
\$5,000,000 under \$10,000,000.....	--	--	11,162	19,483,737	11,128	20,130,977	9,566	7,485,919
\$10,000,000 or more.....	--	--	6,120	35,616,721	6,098	36,709,990	5,215	10,152,949
Taxable returns.....	--	--	88,876,228	783,255,867	86,546,803	890,965,464	82,826,982	673,458,968
Nontaxable returns.....	4,401,160	3,718,355	3,576,369	4,328,298	33,205,813	35,807,831	32,034,723	30,299,516

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
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns.....	11,576,213	182,906,911	1,333,579	38,303,188	1,121,141	1,566,411	349,860	82,154
No adjusted gross income.....	137,699	1,071,048	21,307	178,734	5,141	9,679	27,439	7,114
\$1 under \$5,000.....	241,321	272,199	54,924	38,865	*3,985	*1,113	20,881	3,130
\$5,000 under \$10,000.....	401,879	545,468	41,642	37,269	*2,220	*96	16,176	4,083
\$10,000 under \$15,000.....	665,031	971,845	46,328	72,868	*397	*166	25,897	7,634
\$15,000 under \$20,000.....	708,973	1,424,174	41,463	72,082	*3	*3	24,069	5,576
\$20,000 under \$25,000.....	655,111	1,538,344	36,205	73,655	*371	*85	16,580	2,946
\$25,000 under \$30,000.....	564,434	1,569,796	58,266	148,197	*1,993	*2,752	25,035	5,046
\$30,000 under \$40,000.....	1,074,237	3,693,187	73,395	159,459	*2,270	*762	41,006	12,377
\$40,000 under \$50,000.....	982,530	4,158,041	73,175	252,720	*3,751	*2,287	33,382	5,288
\$50,000 under \$75,000.....	1,910,178	11,198,023	177,748	737,214	18,557	10,354	60,566	10,126
\$75,000 under \$100,000.....	1,270,302	10,585,926	121,610	620,961	187,742	70,158	31,002	9,021
\$100,000 under \$200,000.....	1,809,163	28,263,183	270,998	2,671,724	606,080	725,137	20,315	4,251
\$200,000 under \$500,000.....	826,425	36,385,311	198,258	5,162,644	228,813	536,241	5,279	3,673
\$500,000 under \$1,000,000.....	202,649	22,545,961	61,751	3,892,869	38,384	125,192	1,126	424
\$1,000,000 under \$1,500,000.....	53,724	10,699,202	20,714	2,452,025	9,218	33,809	297	227
\$1,500,000 under \$2,000,000.....	23,757	6,886,461	9,856	1,668,457	3,781	14,898	205	272
\$2,000,000 under \$5,000,000.....	35,176	16,506,900	17,365	5,468,938	6,006	23,087	345	323
\$5,000,000 under \$10,000,000.....	8,604	8,835,387	5,115	3,801,732	1,533	6,491	126	333
\$10,000,000 or more.....	5,020	15,756,456	3,460	10,792,777	896	4,103	134	310
Taxable returns.....	10,032,130	177,991,629	1,156,135	37,847,194	1,106,070	1,549,454	217,776	51,255
Nontaxable returns.....	1,544,083	4,915,282	177,444	455,994	15,071	16,957	132,084	30,899

Footnotes at end of table.

Individual Income Tax Returns, 2003

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income --Continued

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

Size of adjusted gross income	Tax payments--continued						Earned income credit, refundable portion		Overpayment	
	Credit from regulated investment companies		Additional child tax credit		Health insurance credit		Number of returns	Amount	Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns.....	12,717	123,633	12,570,455	9,112,716	17,834	32,514	19,162,460	34,012,332	105,361,848	254,553,541
No adjusted gross income.....	**8	**83,671	171,506	249,992	--	--	120,306	112,517	753,043	2,828,953
\$1 under \$5,000.....	--	--	38,367	22,184	--	--	2,580,208	1,700,880	9,104,172	3,423,119
\$5,000 under \$10,000.....	--	--	105,375	52,553	*1,990	*3,946	4,345,149	6,728,879	10,339,059	11,088,447
\$10,000 under \$15,000.....	**	**	2,543,977	617,600	--	--	3,583,238	10,333,287	10,202,639	17,382,528
\$15,000 under \$20,000.....	**	**	3,016,449	1,855,326	*1,900	*2,890	3,244,821	8,248,838	9,768,688	18,949,780
\$20,000 under \$25,000.....	*367	*143	2,353,986	1,960,575	*2,991	*2,096	2,826,136	4,729,982	8,527,248	16,366,636
\$25,000 under \$30,000.....	*1,992	*279	1,643,519	1,682,645	*2,023	*3,409	1,745,481	1,843,617	7,358,024	13,636,450
\$30,000 under \$40,000.....	--	--	1,715,323	1,720,951	*2,950	*1,949	717,120	314,332	11,688,158	21,485,158
\$40,000 under \$50,000.....	*2,875	*2,212	661,456	610,965	*1,154	*2,684	--	--	8,548,907	18,420,886
\$50,000 under \$75,000.....	*930	*763	274,884	275,318	*1,881	*7,221	--	--	13,692,855	35,113,618
\$75,000 under \$100,000.....	*2,684	*504	38,007	56,318	*2,744	*7,775	--	--	7,603,981	25,542,881
\$100,000 under \$200,000.....	**3,534	**26,958	7,606	8,289	*148	*471	--	--	6,319,280	31,232,535
\$200,000 under \$500,000.....	**	**	--	--	*40	*49	--	--	1,148,673	14,624,920
\$500,000 under \$1,000,000.....	*104	*1,346	--	--	--	--	--	--	198,520	7,096,746
\$1,000,000 under \$1,500,000.....	*74	*305	--	--	--	--	--	--	46,907	3,034,186
\$1,500,000 under \$2,000,000.....	*44	*1,231	--	--	*8	*5	--	--	20,496	1,922,007
\$2,000,000 under \$5,000,000.....	68	1,710	--	--	*6	*19	--	--	29,505	4,738,568
\$5,000,000 under \$10,000,000.....	18	1,115	--	--	--	--	--	--	7,349	2,669,636
\$10,000,000 or more.....	19	3,395	--	--	--	--	--	--	4,347	4,996,488
Taxable returns.....	12,339	39,784	61,115	49,775	14,691	27,180	--	--	70,092,196	178,685,247
Nontaxable returns.....	378	83,848	12,509,340	9,062,942	*3,144	*5,334	19,162,460	34,012,332	35,269,653	75,868,294

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credit to 2004 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns.....	102,004,984	219,751,889	5,199,186	34,801,652	21,072,333	73,741,408	4,829,886	619,485
No adjusted gross income.....	703,412	2,323,112	66,716	505,841	127,785	175,854	21,802	1,600
\$1 under \$5,000.....	9,012,024	3,322,406	130,381	100,713	1,245,411	320,906	18,617	950
\$5,000 under \$10,000.....	10,240,555	10,967,119	154,142	121,328	1,295,371	671,954	161,333	5,324
\$10,000 under \$15,000.....	10,058,892	17,149,240	254,693	233,289	1,384,149	901,747	188,633	7,620
\$15,000 under \$20,000.....	9,614,609	18,629,279	306,397	320,500	1,311,434	1,085,283	184,959	9,915
\$20,000 under \$25,000.....	8,333,594	16,068,281	304,508	298,355	1,250,672	1,188,282	222,873	13,063
\$25,000 under \$30,000.....	7,201,560	13,317,493	260,437	318,957	1,152,383	1,268,317	225,623	12,387
\$30,000 under \$40,000.....	11,388,150	20,834,022	483,298	651,135	2,226,746	2,962,779	503,327	31,127
\$40,000 under \$50,000.....	8,297,855	17,712,936	418,624	707,950	1,884,425	2,924,164	437,024	29,500
\$50,000 under \$75,000.....	13,193,200	33,375,321	780,191	1,738,297	3,653,872	7,226,963	929,033	67,554
\$75,000 under \$100,000.....	2,236,080	24,066,744	559,118	1,476,137	1,925,100	5,650,515	592,233	50,064
\$100,000 under \$200,000.....	5,741,750	26,254,717	873,448	4,977,818	2,545,269	13,296,675	869,808	124,731
\$200,000 under \$500,000.....	831,798	8,654,225	416,083	5,970,695	842,237	13,401,681	355,634	120,197
\$500,000 under \$1,000,000.....	108,740	2,985,294	113,311	4,111,452	155,818	7,294,730	78,923	59,358
\$1,000,000 under \$1,500,000.....	20,635	990,162	31,372	2,044,024	34,192	3,145,347	18,241	22,385
\$1,500,000 under \$2,000,000.....	8,148	544,634	14,626	1,377,373	13,385	1,828,209	7,639	12,045
\$2,000,000 under \$5,000,000.....	10,594	1,174,060	22,146	3,564,509	18,553	4,447,051	10,794	26,329
\$5,000,000 under \$10,000,000.....	2,224	569,261	5,952	2,100,375	3,779	2,033,430	2,291	11,034
\$10,000,000 or more.....	1,163	813,583	3,743	4,182,905	1,752	3,917,520	1,096	14,301
Taxable returns.....	67,129,776	145,316,025	4,554,992	33,369,221	18,744,508	71,565,718	4,372,966	596,018
Nontaxable returns.....	34,875,208	74,435,864	644,194	1,432,431	2,327,824	2,175,690	456,920	23,468

* 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 Less than \$500.

² Excludes refundable portion, which totaled \$9.1 billion for 2003 (see note on Figure G).

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

Individual Income Tax Returns, 2003

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.....	43,949,591	901,864,834	5,221,411	28,947,046	8,678,320	56,007,076	8,678,320	84,379,442
Under \$5,000.....	344,323	5,143,324	--	--	228,883	1,979,399	228,883	2,025,950
\$5,000 under \$10,000.....	644,463	9,140,858	--	--	447,325	3,936,997	447,325	4,199,725
\$10,000 under \$15,000.....	1,039,910	12,797,467	--	--	644,606	4,392,856	644,606	5,001,295
\$15,000 under \$20,000.....	1,326,842	17,131,242	--	--	749,659	5,290,002	749,659	6,275,110
\$20,000 under \$25,000.....	1,617,007	20,867,672	--	--	735,048	4,701,513	735,048	5,943,018
\$25,000 under \$30,000.....	1,841,897	23,898,093	--	--	679,618	4,124,784	679,618	5,528,389
\$30,000 under \$35,000.....	2,142,409	28,357,306	--	--	712,354	4,182,947	712,354	5,919,287
\$35,000 under \$40,000.....	2,306,656	30,438,846	--	--	591,249	3,220,685	591,249	4,877,891
\$40,000 under \$45,000.....	2,270,157	31,380,306	--	--	579,264	3,021,275	579,264	4,858,572
\$45,000 under \$50,000.....	2,231,418	32,432,957	--	--	517,804	2,607,203	517,804	4,452,433
\$50,000 under \$55,000.....	2,207,404	33,922,009	--	--	441,012	2,030,951	441,012	3,768,945
\$55,000 under \$60,000.....	2,149,313	34,157,141	--	--	340,604	1,933,721	340,604	3,402,165
\$60,000 under \$75,000.....	5,965,120	99,615,160	29,406	2,223	813,828	4,391,180	813,828	8,471,695
\$75,000 under \$100,000.....	7,475,102	143,717,935	80,944	35,495	781,508	5,168,029	781,508	10,176,053
\$100,000 under \$200,000.....	8,016,424	208,816,881	2,740,450	2,037,890	375,344	3,968,034	375,344	7,492,544
\$200,000 under \$500,000.....	1,876,601	84,315,913	1,876,173	8,399,116	36,829	794,131	36,829	1,525,949
\$500,000 under \$1,000,000.....	329,147	28,295,286	329,122	5,277,302	2,901	203,834	2,901	345,782
\$1,000,000 under \$1,500,000.....	73,232	10,505,751	73,191	2,314,834	339	42,757	339	73,220
\$1,500,000 under \$2,000,000.....	30,700	6,008,211	30,683	1,421,559	90	7,703	90	19,531
\$2,000,000 under \$5,000,000.....	44,803	14,086,810	44,785	3,572,351	48	7,687	48	17,114
\$5,000,000 under \$10,000,000.....	10,709	7,805,751	10,705	1,940,156	*7	*1,388	*7	*4,771
\$10,000,000 or more.....	5,955	19,029,915	5,951	3,946,119	--	--	--	--
Taxable returns.....	38,696,170	798,102,464	5,213,978	28,908,955	6,066,171	30,165,552	6,066,171	54,437,180
Nontaxable returns.....	5,253,421	103,762,370	7,434	38,091	2,612,149	25,841,523	2,612,149	29,942,262

Size of adjusted gross income	Medical and dental expenses limitation		Taxes paid deduction					
	Number of returns	Amount	Total		State and local income taxes		Real estate taxes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns.....	8,676,331	28,372,366	43,061,888	310,896,704	35,944,938	183,079,302	38,318,823	117,954,391
Under \$5,000.....	226,893	46,552	292,614	845,078	119,641	101,869	238,461	707,965
\$5,000 under \$10,000.....	447,325	262,728	572,342	1,587,462	275,240	399,342	495,139	1,134,612
\$10,000 under \$15,000.....	644,606	608,439	958,063	2,148,219	555,237	411,326	780,531	1,596,785
\$15,000 under \$20,000.....	749,659	985,108	1,221,073	2,911,659	833,682	638,832	998,520	2,118,920
\$20,000 under \$25,000.....	735,048	1,241,505	1,517,440	3,741,009	1,088,655	982,450	1,220,457	2,506,107
\$25,000 under \$30,000.....	679,618	1,403,605	1,753,924	4,492,188	1,360,323	1,564,232	1,382,885	2,606,191
\$30,000 under \$35,000.....	712,354	1,736,340	2,086,251	6,010,195	1,690,066	2,351,309	1,689,947	3,307,826
\$35,000 under \$40,000.....	591,249	1,657,206	2,251,399	7,056,669	1,892,706	2,964,719	1,864,243	3,702,894
\$40,000 under \$45,000.....	579,264	1,837,297	2,227,871	7,820,903	1,886,847	3,485,070	1,920,849	3,891,114
\$45,000 under \$50,000.....	517,804	1,845,230	2,192,470	8,291,878	1,838,854	3,866,945	1,900,506	3,992,033
\$50,000 under \$55,000.....	441,012	1,737,994	2,183,112	8,840,374	1,863,060	4,246,002	1,913,101	4,203,040
\$55,000 under \$60,000.....	340,604	1,468,444	2,125,888	9,489,725	1,833,746	4,731,799	1,901,966	4,324,272
\$60,000 under \$75,000.....	813,828	4,080,516	5,914,680	30,157,644	5,184,690	15,484,011	5,372,541	13,399,568
\$75,000 under \$100,000.....	781,508	5,008,024	7,418,028	47,984,817	6,479,473	25,972,838	6,878,081	20,230,647
\$100,000 under \$200,000.....	375,344	3,524,510	7,982,245	80,022,564	6,951,177	47,068,106	7,513,620	30,727,345
\$200,000 under \$500,000.....	36,829	731,818	1,872,230	41,366,334	1,648,769	28,172,885	1,775,853	12,448,292
\$500,000 under \$1,000,000.....	2,901	141,949	327,609	16,440,405	292,117	12,588,173	314,319	3,658,731
\$1,000,000 under \$1,500,000.....	339	30,463	72,935	6,380,081	65,967	5,214,582	69,830	1,100,393
\$1,500,000 under \$2,000,000.....	90	11,828	30,576	3,815,380	28,357	3,248,241	29,311	534,899
\$2,000,000 under \$5,000,000.....	48	9,428	44,567	8,913,567	41,008	7,810,796	42,759	1,032,878
\$5,000,000 under \$10,000,000.....	*7	*3,383	10,646	4,588,868	9,833	4,189,016	10,210	369,244
\$10,000,000 or more.....	--	--	5,926	7,991,683	5,489	7,586,758	5,697	360,634
Taxable returns.....	6,066,171	24,271,628	38,173,547	293,330,877	32,604,115	178,065,620	34,053,908	106,430,778
Nontaxable returns.....	2,610,159	4,100,738	4,888,342	17,565,827	3,340,823	5,013,681	4,264,916	11,523,612

Footnotes at end of table.

Individual Income Tax Returns, 2003

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.....	20,045,477	8,055,036	3,150,591	1,807,975	36,211,578	340,319,125	35,797,375	325,191,983
Under \$5,000.....	108,160	32,177	13,879	3,066	206,454	1,840,716	200,985	1,801,788
\$5,000 under \$10,000.....	201,541	47,258	23,465	6,250	377,267	2,630,729	369,770	2,587,032
\$10,000 under \$15,000.....	371,490	109,514	42,778	30,595	611,841	3,954,700	596,624	3,871,453
\$15,000 under \$20,000.....	482,625	127,814	58,920	26,093	822,606	5,553,383	810,276	5,446,361
\$20,000 under \$25,000.....	656,053	205,220	84,038	47,232	1,097,809	7,570,100	1,085,062	7,450,563
\$25,000 under \$30,000.....	804,889	276,230	109,527	45,535	1,333,005	9,394,561	1,322,605	9,277,859
\$30,000 under \$35,000.....	957,457	313,275	129,971	37,784	1,616,038	11,238,799	1,600,923	11,104,601
\$35,000 under \$40,000.....	991,909	338,799	168,043	50,257	1,792,863	12,430,304	1,777,223	12,255,248
\$40,000 under \$45,000.....	1,051,618	382,236	162,181	62,483	1,834,105	12,611,251	1,823,680	12,435,814
\$45,000 under \$50,000.....	957,198	372,462	153,791	60,438	1,870,661	13,506,408	1,855,250	13,300,103
\$50,000 under \$55,000.....	1,030,667	351,596	129,770	39,736	1,857,030	14,703,386	1,850,397	14,462,080
\$55,000 under \$60,000.....	1,007,797	370,418	154,650	63,237	1,847,450	14,469,153	1,840,491	14,256,036
\$60,000 under \$75,000.....	2,892,773	1,090,701	424,145	183,364	5,188,229	42,776,689	5,158,230	41,952,219
\$75,000 under \$100,000.....	3,634,876	1,522,919	578,794	258,414	6,644,255	60,378,083	6,582,888	59,260,596
\$100,000 under \$200,000.....	3,849,793	1,786,064	656,224	441,049	7,090,992	81,300,178	7,003,674	79,271,810
\$200,000 under \$500,000.....	845,028	512,723	206,064	232,434	1,615,676	29,023,794	1,558,371	26,988,482
\$500,000 under \$1,000,000.....	135,824	118,320	35,814	75,181	271,247	7,501,117	250,448	6,094,533
\$1,000,000 under \$1,500,000.....	29,444	31,823	8,249	33,283	59,433	2,280,785	52,054	1,502,363
\$1,500,000 under \$2,000,000.....	12,062	15,555	3,428	16,684	24,682	1,032,706	20,593	608,523
\$2,000,000 under \$5,000,000.....	17,478	31,410	4,915	38,483	36,149	2,219,300	28,597	941,102
\$5,000,000 under \$10,000,000.....	4,305	9,088	1,245	21,520	8,793	1,090,671	6,224	216,882
\$10,000,000 or more.....	2,489	9,432	700	34,859	4,991	2,812,311	3,012	106,537
Taxable returns.....	17,931,265	7,207,726	2,854,430	1,626,752	32,229,433	300,498,962	31,872,227	287,179,313
Nontaxable returns.....	2,114,211	847,310	296,161	181,223	3,982,145	39,820,163	3,925,148	38,012,669

Size of adjusted gross income	Interest paid deduction--continued							
	Home mortgage interest--continued				Deductible points		Investment interest deduction	
	Paid to financial institutions		Paid to individuals		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
All returns.....	35,279,037	318,585,105	1,645,041	6,606,877	3,858,451	3,807,952	1,686,836	11,319,190
Under \$5,000.....	199,558	1,769,870	7,473	31,918	18,194	19,812	16,365	19,115
\$5,000 under \$10,000.....	362,204	2,555,629	11,820	31,403	21,648	15,846	18,680	27,851
\$10,000 under \$15,000.....	589,734	3,797,248	23,081	74,205	31,717	35,576	26,187	47,671
\$15,000 under \$20,000.....	798,046	5,366,110	29,624	80,251	64,525	79,305	22,848	27,717
\$20,000 under \$25,000.....	1,074,226	7,348,996	31,630	101,567	77,182	88,747	19,023	30,789
\$25,000 under \$30,000.....	1,302,342	9,034,740	44,839	243,118	66,718	54,207	26,405	62,495
\$30,000 under \$35,000.....	1,566,865	10,790,651	69,469	313,950	126,865	101,923	38,552	32,275
\$35,000 under \$40,000.....	1,753,191	12,008,226	52,435	247,022	152,084	130,587	39,520	44,470
\$40,000 under \$45,000.....	1,789,314	12,034,667	95,312	401,147	169,573	144,473	41,267	30,964
\$45,000 under \$50,000.....	1,820,013	12,987,504	86,861	312,599	141,015	109,980	50,210	96,326
\$50,000 under \$55,000.....	1,830,443	14,217,028	73,521	245,052	158,355	163,163	32,553	78,144
\$55,000 under \$60,000.....	1,809,785	13,961,190	82,146	294,846	151,392	169,963	45,491	43,154
\$60,000 under \$75,000.....	5,083,018	41,200,953	246,218	751,266	548,447	593,405	139,747	231,064
\$75,000 under \$100,000.....	6,502,244	58,371,982	308,453	888,614	813,235	818,496	220,346	298,992
\$100,000 under \$200,000.....	6,909,910	77,509,967	373,924	1,761,843	1,002,378	893,742	483,683	1,134,626
\$200,000 under \$500,000.....	1,534,287	26,433,979	86,903	554,503	258,932	303,430	293,461	1,731,882
\$500,000 under \$1,000,000.....	245,655	5,930,923	15,181	163,610	40,041	58,728	95,879	1,347,855
\$1,000,000 under \$1,500,000.....	51,156	1,455,975	2,893	46,388	7,859	11,626	29,657	766,796
\$1,500,000 under \$2,000,000.....	20,131	589,508	1,198	19,015	3,149	5,239	13,382	418,945
\$2,000,000 under \$5,000,000.....	27,908	906,946	1,601	34,156	4,052	7,277	22,982	1,270,921
\$5,000,000 under \$10,000,000.....	6,090	210,117	303	6,765	773	1,487	6,488	872,301
\$10,000,000 or more.....	2,918	102,897	156	3,639	318	938	4,109	2,704,837
Taxable returns.....	31,401,190	281,257,579	1,509,740	5,921,734	3,521,959	3,305,730	1,526,008	10,013,918
Nontaxable returns.....	3,877,847	37,327,526	135,301	685,143	336,492	502,222	160,828	1,305,271

Footnotes at end of table.

Individual Income Tax Returns, 2003

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.....	38,626,902	145,702,137	36,760,472	110,336,696	23,932,584	38,041,067	500,720	25,533,024
Under \$5,000.....	215,313	178,356	200,945	250,247	76,560	55,883	35,218	601,853
\$5,000 under \$10,000.....	410,366	595,327	381,322	550,251	160,313	93,061	45,843	2,185,892
\$10,000 under \$15,000.....	794,342	1,257,365	759,872	1,115,997	301,807	166,571	38,846	176,765
\$15,000 under \$20,000.....	1,004,420	1,861,658	945,573	1,608,383	473,488	237,037	38,199	419,494
\$20,000 under \$25,000.....	1,286,737	2,693,576	1,211,643	2,294,872	718,422	539,270	33,291	299,316
\$25,000 under \$30,000.....	1,441,553	3,036,317	1,348,629	2,411,525	807,880	562,524	38,890	356,162
\$30,000 under \$35,000.....	1,749,619	3,471,845	1,638,597	2,734,592	1,005,030	718,062	23,444	67,786
\$35,000 under \$40,000.....	1,944,045	3,796,694	1,798,445	3,003,926	1,114,530	799,151	18,104	195,624
\$40,000 under \$45,000.....	1,949,481	4,052,615	1,807,117	3,267,807	1,220,427	842,208	12,865	204,574
\$45,000 under \$50,000.....	1,910,703	4,304,965	1,800,555	3,529,735	1,127,147	731,919	11,326	75,283
\$50,000 under \$55,000.....	1,895,208	4,741,231	1,781,083	3,729,869	1,163,277	1,160,094	20,526	188,001
\$55,000 under \$60,000.....	1,888,011	4,687,373	1,793,189	3,764,135	1,150,909	886,967	14,713	455,914
\$60,000 under \$75,000.....	5,342,651	13,648,797	5,060,575	11,152,068	3,383,319	2,510,205	36,299	261,209
\$75,000 under \$100,000.....	6,918,224	19,626,885	6,647,949	16,124,525	4,643,836	4,422,544	37,524	617,050
\$100,000 under \$200,000.....	7,590,079	30,596,614	7,333,134	24,477,229	5,200,546	6,344,637	58,212	2,377,564
\$200,000 under \$500,000.....	1,805,882	15,823,300	1,775,507	12,752,506	1,128,087	3,710,904	23,414	4,138,439
\$500,000 under \$1,000,000.....	319,130	7,132,650	316,231	5,399,925	175,623	2,004,087	7,481	2,465,177
\$1,000,000 under \$1,500,000.....	71,135	3,096,785	70,616	2,109,403	37,372	1,143,407	2,394	1,347,898
\$1,500,000 under \$2,000,000.....	29,904	1,911,467	29,773	1,271,148	15,130	714,567	1,000	900,689
\$2,000,000 under \$5,000,000.....	43,736	5,103,631	43,443	3,185,975	20,883	2,092,985	1,974	2,611,019
\$5,000,000 under \$10,000,000.....	10,495	3,322,178	10,439	1,723,892	4,986	1,498,523	619	1,021,165
\$10,000,000 or more.....	5,866	10,762,507	5,836	3,878,684	3,012	6,806,462	538	4,566,150
Taxable returns.....	34,608,971	135,688,359	32,984,272	101,938,881	21,877,947	36,055,769	299,840	20,703,885
Nontaxable returns.....	4,017,931	10,013,779	3,776,199	8,397,815	2,054,637	1,985,298	200,880	4,829,139

Size of adjusted gross income	Casualty or theft loss deduction		Limited miscellaneous deductions					
			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.....	89,781	1,604,516	11,638,848	63,181,572	14,896,433	63,210,079	16,630,700	4,523,980
Under \$5,000.....	*1,172	*5,294	135,619	231,747	22,985	107,071	94,887	24,693
\$5,000 under \$10,000.....	*3,885	*10,276	194,266	332,586	58,473	124,965	209,923	55,480
\$10,000 under \$15,000.....	*5,908	*145,511	263,509	813,988	163,230	587,917	352,147	94,430
\$15,000 under \$20,000.....	*3,047	*82,869	356,209	1,284,727	265,004	992,541	443,120	99,822
\$20,000 under \$25,000.....	*9,907	*98,429	485,460	1,887,814	426,523	1,643,600	601,028	120,209
\$25,000 under \$30,000.....	*1,990	*10,747	586,855	2,617,061	570,609	2,326,989	705,378	133,399
\$30,000 under \$35,000.....	*8,008	*19,972	692,666	3,178,641	755,728	3,193,177	864,776	151,432
\$35,000 under \$40,000.....	*10,585	*67,054	761,217	3,610,272	839,380	3,499,104	897,760	160,862
\$40,000 under \$45,000.....	*4,526	*92,256	695,019	3,448,824	869,405	3,549,255	924,878	173,226
\$45,000 under \$50,000.....	*5,673	*219,113	639,757	3,115,870	814,434	3,127,626	866,899	161,391
\$50,000 under \$55,000.....	*2,023	*41,202	676,426	3,288,687	905,384	3,556,594	877,207	164,280
\$55,000 under \$60,000.....	*5,225	*15,976	624,144	3,134,846	815,001	3,413,619	905,327	175,111
\$60,000 under \$75,000.....	9,945	126,145	1,564,166	7,679,751	2,302,399	8,600,566	2,329,819	467,331
\$75,000 under \$100,000.....	*1,000	*32,696	1,835,266	9,066,151	2,874,168	10,813,146	2,803,653	623,203
\$100,000 under \$200,000.....	14,415	426,549	1,742,308	11,686,777	2,718,300	13,264,365	2,895,997	969,163
\$200,000 under \$500,000.....	2,282	120,454	323,467	3,802,277	434,166	3,337,396	683,632	542,085
\$500,000 under \$1,000,000.....	105	46,587	41,813	1,231,284	46,613	600,039	116,592	175,293
\$1,000,000 under \$1,500,000.....	**56	**12,653	8,889	501,472	7,320	118,533	25,381	65,338
\$1,500,000 under \$2,000,000.....	**	**	3,749	347,281	2,570	73,393	10,584	37,258
\$2,000,000 under \$5,000,000.....	*24	*19,500	5,871	790,237	3,672	147,378	15,862	75,294
\$5,000,000 under \$10,000,000.....	**3	**11,233	1,437	433,392	744	71,503	3,830	27,912
\$10,000,000 or more.....	**	**	736	697,887	325	61,303	2,020	26,768
Taxable returns.....	61,915	559,892	9,955,535	55,360,412	13,607,093	57,093,348	14,762,073	4,004,531
Nontaxable returns.....	27,866	1,044,624	1,683,313	7,821,159	1,289,340	6,116,731	1,868,627	519,449

Footnotes at end of table.

Individual Income Tax Returns, 2003

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	Limited miscellaneous deductions--continued				Unlimited miscellaneous deductions					
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns.....	13,239,605	21,455,919	27,585,713	89,189,978	1,210,655	13,100,751	895,019	11,748,498	326,890	1,263,648
Under \$5,000.....	98,785	108,266	151,588	240,030	6,774	62,735	3,146	12,330	*3,629	*50,405
\$5,000 under \$10,000.....	164,103	190,724	301,100	371,169	14,276	47,480	12,574	40,334	*3,691	*7,146
\$10,000 under \$15,000.....	237,288	229,562	521,553	911,909	24,543	84,826	14,256	68,140	10,287	16,686
\$15,000 under \$20,000.....	315,706	364,078	694,996	1,456,441	33,650	146,942	22,229	108,853	11,563	37,867
\$20,000 under \$25,000.....	367,773	412,473	899,920	2,176,281	41,804	175,231	28,809	155,936	12,995	19,295
\$25,000 under \$30,000.....	449,962	567,911	1,093,422	3,028,298	48,828	222,434	27,107	183,134	24,691	39,110
\$30,000 under \$35,000.....	492,441	408,939	1,332,328	3,753,548	47,828	254,908	30,906	191,052	16,837	57,489
\$35,000 under \$40,000.....	567,523	669,639	1,454,620	4,329,605	69,029	257,167	44,221	191,864	23,855	64,113
\$40,000 under \$45,000.....	594,187	518,561	1,470,016	4,241,041	62,091	333,182	41,136	291,737	23,906	41,446
\$45,000 under \$50,000.....	562,897	642,652	1,386,018	3,931,669	84,433	387,520	53,815	309,397	30,965	78,124
\$50,000 under \$55,000.....	557,852	498,366	1,422,094	4,219,240	47,738	276,179	39,018	266,749	*8,719	*9,430
\$55,000 under \$60,000.....	574,348	495,107	1,363,664	4,083,836	56,152	426,348	44,049	405,773	15,053	20,575
\$60,000 under \$75,000.....	1,792,687	1,556,818	3,917,016	10,624,715	158,587	837,177	115,119	716,403	41,812	103,326
\$75,000 under \$100,000.....	2,404,605	2,084,843	4,864,475	13,521,191	203,831	1,496,768	181,184	1,446,335	22,795	50,433
\$100,000 under \$200,000.....	3,051,888	4,037,464	5,237,699	18,270,992	232,297	2,854,055	177,017	2,542,540	57,790	311,285
\$200,000 under \$500,000.....	754,200	2,665,184	1,158,622	6,544,664	60,569	1,784,739	47,476	1,598,174	13,130	165,176
\$500,000 under \$1,000,000.....	154,081	1,471,268	202,634	2,246,600	10,863	1,016,712	7,852	930,946	2,877	63,559
\$1,000,000 under \$1,500,000.....	40,282	737,109	48,024	920,980	3,114	507,901	2,274	463,950	848	34,057
\$1,500,000 under \$2,000,000.....	17,542	483,886	20,305	594,537	1,379	313,382	965	300,219	437	11,007
\$2,000,000 under \$5,000,000.....	28,905	1,233,245	32,296	1,455,918	2,072	605,239	1,393	560,647	684	41,114
\$5,000,000 under \$10,000,000.....	7,806	713,947	8,382	813,363	508	302,868	310	273,826	201	28,396
\$10,000,000 or more.....	4,743	1,365,882	4,940	1,453,953	290	706,957	163	690,158	126	13,611
Taxable returns.....	11,842,884	19,124,042	24,673,550	80,221,920	1,097,429	11,407,366	827,262	10,386,266	283,346	998,724
Nontaxable returns.....	1,396,721	2,331,878	2,912,162	8,968,058	113,226	1,693,385	67,757	1,362,231	43,544	264,924

* 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, 2003

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)	(9)	(10)	
All returns.....	22,024,227	318,342,462	19,813,872	283,900,483	4,733,314	28,204,259	22,024,227	312,138,408	22,024,227	38,657,067
No adjusted gross income.....	175,665	-4,477,957	91,299	890,366	123,449	182,872	175,665	1,073,238	175,665	159,212
\$1 under \$1,000.....	333,089	187,812	231,988	272,562	115,668	140,310	333,089	412,872	333,089	67,726
\$1,000 under \$2,000.....	500,940	768,695	422,719	700,375	110,122	185,495	500,940	885,870	500,940	171,158
\$2,000 under \$3,000.....	597,318	1,493,729	513,289	1,352,775	124,074	231,761	597,318	1,584,535	597,318	328,270
\$3,000 under \$4,000.....	737,061	2,593,980	610,865	2,089,301	174,823	584,940	737,061	2,674,241	737,061	550,779
\$4,000 under \$5,000.....	787,762	3,554,349	669,905	2,882,530	202,176	678,201	787,762	3,560,732	787,762	791,247
\$5,000 under \$6,000.....	916,227	5,049,156	769,966	4,044,149	223,372	878,729	916,227	4,922,878	916,227	1,143,500
\$6,000 under \$7,000.....	894,713	5,837,382	780,768	4,706,264	203,418	1,005,887	894,713	5,712,151	894,713	1,520,956
\$7,000 under \$8,000.....	1,149,463	8,645,237	941,578	6,313,536	377,771	2,094,241	1,149,463	8,407,777	1,149,463	1,880,471
\$8,000 under \$9,000.....	1,038,876	8,831,484	893,926	6,904,224	274,590	1,589,637	1,038,876	8,493,861	1,038,876	1,751,846
\$9,000 under \$10,000.....	931,704	8,832,232	816,507	6,965,285	226,311	1,355,626	931,704	8,352,485	931,704	1,679,055
\$10,000 under \$11,000.....	1,232,490	12,949,049	1,034,335	9,704,666	347,945	2,559,470	1,232,490	12,264,137	1,232,490	2,828,698
\$11,000 under \$12,000.....	819,754	9,389,314	712,331	7,248,552	214,981	1,634,531	819,754	8,883,083	819,754	2,311,855
\$12,000 under \$13,000.....	638,128	7,971,525	578,972	6,636,005	123,122	978,287	638,128	7,614,292	638,128	2,122,390
\$13,000 under \$14,000.....	672,080	9,087,425	609,269	7,508,961	146,029	1,118,027	672,080	8,626,987	672,080	2,203,124
\$14,000 under \$15,000.....	654,608	9,493,697	594,085	7,862,722	151,246	1,212,080	654,608	9,074,801	654,608	2,069,722
\$15,000 under \$16,000.....	716,396	11,099,900	663,210	9,596,384	108,409	940,242	716,396	10,536,626	716,396	2,140,978
\$16,000 under \$17,000.....	650,937	10,741,313	613,018	9,466,674	104,702	877,290	650,937	10,343,964	650,937	1,846,960
\$17,000 under \$18,000.....	642,427	11,220,057	604,991	10,079,205	105,165	772,813	642,427	10,852,018	642,427	1,747,089
\$18,000 under \$19,000.....	699,601	12,938,084	661,644	11,488,021	114,641	1,021,815	699,601	12,509,836	699,601	1,750,965
\$19,000 under \$20,000.....	655,627	12,795,774	630,540	11,638,292	98,891	697,188	655,627	12,337,573	655,627	1,551,022
\$20,000 under \$25,000.....	3,070,914	68,757,800	2,945,575	62,840,744	476,319	3,704,557	3,070,914	66,545,301	3,070,914	5,529,037
\$25,000 and over.....	3,508,448	100,582,424	3,423,091	92,708,891	586,092	3,760,259	3,508,448	96,469,150	3,508,448	2,829,006

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
All returns.....	3,606,251	926,381	1,418,787	579,017	4,401,160	3,718,355	19,162,460	34,012,332
No adjusted gross income.....	**	**	--	--	98,436	46,694	120,306	112,517
\$1 under \$1,000.....	--	--	--	--	56,672	14,253	286,664	53,472
\$1,000 under \$2,000.....	--	--	--	--	98,823	22,709	438,201	148,449
\$2,000 under \$3,000.....	--	--	--	--	109,439	29,649	527,211	298,621
\$3,000 under \$4,000.....	--	--	--	--	163,421	62,155	638,229	488,625
\$4,000 under \$5,000.....	--	--	--	--	182,947	79,534	689,902	711,713
\$5,000 under \$6,000.....	--	--	--	--	217,463	116,484	827,116	1,027,017
\$6,000 under \$7,000.....	--	--	--	--	191,847	111,557	819,153	1,091,399
\$7,000 under \$8,000.....	**	**	--	--	378,702	293,510	1,079,250	1,585,868
\$8,000 under \$9,000.....	**426,129	**23,279	10,534	532	260,943	181,429	931,447	1,548,233
\$9,000 under \$10,000.....	304,810	36,771	209,598	14,097	190,820	165,922	688,184	1,476,362
\$10,000 under \$11,000.....	318,039	16,933	297,243	64,203	319,638	361,711	904,239	2,450,054
\$11,000 under \$12,000.....	80,012	4,927	64,044	19,271	201,724	238,837	734,840	2,068,091
\$12,000 under \$13,000.....	*8,915	*2,352	--	--	130,295	159,234	634,294	1,960,804
\$13,000 under \$14,000.....	47,501	5,518	--	--	145,381	187,389	664,794	2,010,216
\$14,000 under \$15,000.....	47,532	10,643	--	--	154,923	214,957	645,071	1,844,122
\$15,000 under \$16,000.....	53,391	13,191	--	--	111,329	158,214	700,055	1,969,572
\$16,000 under \$17,000.....	45,538	12,733	*948	*461	114,483	146,278	623,321	1,687,949
\$17,000 under \$18,000.....	46,551	19,437	--	--	106,845	118,391	617,521	1,609,261
\$18,000 under \$19,000.....	72,081	28,799	--	--	127,867	160,322	671,195	1,561,843
\$19,000 under \$20,000.....	99,940	25,730	--	--	86,537	105,079	632,730	1,420,213
\$20,000 under \$25,000.....	781,294	330,932	63,768	19,875	464,383	468,123	2,826,136	4,729,982
\$25,000 and over.....	1,274,968	395,134	772,651	460,574	488,244	275,922	2,462,601	2,157,949

Footnotes at end of table.

Individual Income Tax Returns, 2003

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)	(27)	(28)
All returns.....	4,392,379	24,591,479	3,609,417	21,826,012	1,210,928	3,664,951	4,392,379	25,490,963	4,392,379	941,783
No adjusted gross income.....	100,792	-1,805,593	42,640	251,421	75,655	82,637	100,792	334,058	100,792	17,648
\$1 under \$1,000.....	223,976	116,415	134,076	152,215	101,513	89,395	223,976	241,610	223,976	16,255
\$1,000 under \$2,000.....	285,814	438,909	224,236	393,644	83,494	107,810	285,814	501,454	285,814	36,249
\$2,000 under \$3,000.....	315,819	793,416	250,163	681,443	95,260	166,484	315,819	847,927	315,819	62,545
\$3,000 under \$4,000.....	394,191	1,386,483	303,652	1,027,964	118,915	384,838	394,191	1,412,802	394,191	102,105
\$4,000 under \$5,000.....	378,995	1,716,045	297,713	1,334,257	125,889	380,760	378,995	1,715,017	378,995	120,191
\$5,000 under \$6,000.....	410,881	2,258,653	334,911	1,799,116	110,066	370,730	410,881	2,169,846	410,881	144,168
\$6,000 under \$7,000.....	429,382	2,802,390	372,212	2,275,974	100,630	419,354	429,382	2,695,328	429,382	139,858
\$7,000 under \$8,000.....	458,249	3,443,343	416,478	3,007,642	96,992	305,785	458,249	3,313,427	458,249	126,037
\$8,000 under \$9,000.....	445,667	3,790,584	381,016	3,018,231	118,625	541,219	445,667	3,559,450	445,667	92,504
\$9,000 under \$10,000.....	406,087	3,843,819	356,271	3,149,011	80,119	329,401	406,087	3,478,413	406,087	54,253
\$10,000 under \$11,000.....	412,210	4,331,966	381,168	3,615,152	72,316	330,445	412,210	3,945,597	412,210	26,366
\$11,000 under \$12,000.....	119,541	1,344,739	105,163	1,024,906	29,511	148,169	119,541	1,173,075	119,541	3,500
\$12,000 under \$13,000.....	10,776	130,309	*9,717	*95,036	*1,945	*7,924	10,776	102,960	10,776	105
\$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.....	1,086,232	75,331	581,419	98,103	955,840	211,771	2,980,871	654,680
No adjusted gross income.....	--	--	--	--	56,044	11,791	49,072	5,857
\$1 under \$1,000.....	--	--	--	--	46,645	6,617	179,226	9,638
\$1,000 under \$2,000.....	--	--	--	--	71,153	11,248	223,107	25,001
\$2,000 under \$3,000.....	--	--	--	--	78,636	16,357	245,718	46,188
\$3,000 under \$4,000.....	--	--	--	--	111,347	27,745	295,359	74,360
\$4,000 under \$5,000.....	--	--	--	--	105,768	32,944	282,472	87,247
\$5,000 under \$6,000.....	--	--	--	--	107,892	34,206	321,770	109,961
\$6,000 under \$7,000.....	--	--	--	--	89,931	25,308	356,714	114,550
\$7,000 under \$8,000.....	--	--	--	--	91,024	20,705	388,414	104,268
\$8,000 under \$9,000.....	**418,144	**23,019	*10,534	*532	105,058	17,181	341,763	53,368
\$9,000 under \$10,000.....	296,939	35,582	209,598	14,097	38,850	3,533	163,631	15,138
\$10,000 under \$11,000.....	307,106	16,172	297,243	64,203	34,243	3,142	86,599	7,052
\$11,000 under \$12,000.....	64,044	558	64,044	19,271	18,190	983	37,307	1,958
\$12,000 under \$13,000.....	--	--	--	--	*1,059	*10	*9,717	*95
\$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, 2003

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.....	8,269,067	126,402,037	7,610,139	113,238,731	1,513,511	9,217,115	8,269,067	122,455,846	8,269,067	13,745,615
No adjusted gross income.....	35,206	-860,502	23,249	251,802	22,426	44,952	35,206	296,755	35,206	51,329
\$1 under \$1,000.....	58,491	39,634	51,681	48,613	9,764	24,646	58,491	73,259	58,491	21,951
\$1,000 under \$2,000.....	116,567	178,975	108,108	169,506	14,278	29,021	116,567	198,528	116,567	66,050
\$2,000 under \$3,000.....	157,038	385,738	146,150	384,498	16,591	14,876	157,038	399,374	157,038	132,780
\$3,000 under \$4,000.....	223,651	787,888	201,462	694,051	34,753	117,970	223,651	812,021	223,651	273,955
\$4,000 under \$5,000.....	233,346	1,050,678	213,104	883,177	39,429	152,832	233,346	1,036,009	233,346	350,858
\$5,000 under \$6,000.....	295,109	1,634,790	249,396	1,270,675	69,503	321,724	295,109	1,592,399	295,109	537,233
\$6,000 under \$7,000.....	270,942	1,770,651	230,392	1,380,401	66,323	359,415	270,942	1,739,816	270,942	576,547
\$7,000 under \$8,000.....	472,878	3,558,820	323,901	1,996,710	236,918	1,486,833	472,878	3,483,543	472,878	1,142,141
\$8,000 under \$9,000.....	322,724	2,740,689	272,740	2,068,948	92,185	613,927	322,724	2,682,875	322,724	792,605
\$9,000 under \$10,000.....	249,674	2,371,472	224,234	1,921,463	56,990	367,132	249,674	2,288,595	249,674	614,005
\$10,000 under \$11,000.....	322,978	3,394,018	302,205	2,922,880	41,260	268,036	322,978	3,190,915	322,978	786,418
\$11,000 under \$12,000.....	327,743	3,757,322	303,856	3,245,342	55,649	358,399	327,743	3,603,741	327,743	810,297
\$12,000 under \$13,000.....	270,718	3,382,339	250,433	2,929,359	43,655	304,199	270,718	3,233,558	270,718	675,406
\$13,000 under \$14,000.....	321,913	4,353,624	301,922	3,750,657	52,093	334,106	321,913	4,084,763	321,913	786,834
\$14,000 under \$15,000.....	321,583	4,655,415	298,929	3,935,794	56,803	492,680	321,583	4,428,475	321,583	759,666
\$15,000 under \$16,000.....	363,627	5,633,652	340,701	4,873,801	51,114	440,971	363,627	5,314,772	363,627	813,304
\$16,000 under \$17,000.....	322,967	5,324,825	302,599	4,748,367	44,514	398,452	322,967	5,146,819	322,967	673,754
\$17,000 under \$18,000.....	302,003	5,280,795	278,660	4,649,812	52,145	430,759	302,003	5,080,571	302,003	584,163
\$18,000 under \$19,000.....	337,611	6,235,372	326,343	5,700,986	46,648	327,922	337,611	6,028,908	337,611	603,560
\$19,000 under \$20,000.....	305,551	5,965,929	289,826	5,314,960	49,613	407,329	305,551	5,722,289	305,551	493,414
\$20,000 under \$25,000.....	1,485,224	33,218,079	1,435,841	30,730,930	203,079	1,345,038	1,485,224	32,075,967	1,485,224	1,738,044
\$25,000 and over.....	1,151,523	31,541,834	1,134,408	29,365,997	157,780	575,896	1,151,523	29,941,893	1,151,523	461,299

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.....	1,915,877	653,928	693,824	416,743	1,441,792	1,266,834	7,312,883	11,824,853
No adjusted gross income.....	--	--	--	--	19,404	14,962	33,461	36,367
\$1 under \$1,000.....	--	--	--	--	*5,626	*2,961	58,144	18,991
\$1,000 under \$2,000.....	--	--	--	--	*11,340	*3,964	116,536	62,085
\$2,000 under \$3,000.....	--	--	--	--	16,675	5,462	157,032	127,319
\$3,000 under \$4,000.....	--	--	--	--	30,850	19,080	223,651	254,875
\$4,000 under \$5,000.....	--	--	--	--	40,475	24,592	232,051	326,266
\$5,000 under \$6,000.....	--	--	--	--	67,589	51,058	295,109	486,175
\$6,000 under \$7,000.....	--	--	--	--	67,331	53,694	270,942	522,853
\$7,000 under \$8,000.....	*4,004	*30	--	--	238,828	226,563	472,878	915,548
\$8,000 under \$9,000.....	--	--	--	--	93,308	96,412	321,637	696,193
\$9,000 under \$10,000.....	*952	*149	--	--	60,889	61,007	248,963	552,850
\$10,000 under \$11,000.....	*4,934	*183	--	--	53,178	47,353	321,450	738,882
\$11,000 under \$12,000.....	*9,975	*2,667	--	--	53,010	59,946	325,759	747,683
\$12,000 under \$13,000.....	*6,925	*1,883	--	--	50,747	54,050	268,290	619,473
\$13,000 under \$14,000.....	44,558	4,869	--	--	50,836	58,830	318,058	723,135
\$14,000 under \$15,000.....	43,551	8,310	--	--	63,336	73,899	314,318	677,458
\$15,000 under \$16,000.....	53,391	13,191	--	--	50,130	70,236	350,348	729,878
\$16,000 under \$17,000.....	34,629	10,343	*948	*461	50,468	60,199	300,479	603,212
\$17,000 under \$18,000.....	39,629	16,758	--	--	57,088	55,036	280,008	512,369
\$18,000 under \$19,000.....	56,421	23,550	--	--	47,487	47,307	318,858	532,703
\$19,000 under \$20,000.....	93,521	24,208	--	--	40,512	42,624	287,152	426,582
\$20,000 under \$25,000.....	683,974	298,855	62,842	19,848	186,105	112,931	1,336,880	1,326,258
\$25,000 and over.....	839,415	248,933	630,035	396,435	86,579	24,669	460,880	187,697

Footnotes at end of table.

Individual Income Tax Returns, 2003

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.....	9,362,781	167,348,947	8,594,316	148,835,740	2,008,875	15,322,193	9,362,781	164,191,599	9,362,781	23,969,669
No adjusted gross income.....	39,667	-1,811,861	25,411	387,142	25,368	55,283	39,667	442,425	39,667	90,235
\$1 under \$1,000.....	50,623	31,763	46,232	71,734	*4,391	*26,269	50,623	98,003	50,623	29,519
\$1,000 under \$2,000.....	98,559	150,811	90,376	137,224	12,349	48,664	98,559	185,888	98,559	68,859
\$2,000 under \$3,000.....	124,461	314,575	116,976	286,834	12,224	50,400	124,461	337,234	124,461	132,945
\$3,000 under \$4,000.....	119,220	419,610	105,752	367,286	21,156	82,132	119,220	449,418	119,220	174,719
\$4,000 under \$5,000.....	175,421	787,625	159,087	665,097	36,857	144,610	175,421	809,707	175,421	320,198
\$5,000 under \$6,000.....	210,238	1,155,714	185,659	974,358	43,803	186,275	210,238	1,160,633	210,238	462,100
\$6,000 under \$7,000.....	194,389	1,264,341	178,163	1,049,888	36,465	227,119	194,389	1,277,007	194,389	486,552
\$7,000 under \$8,000.....	218,336	1,643,073	201,198	1,309,184	43,861	301,623	218,336	1,610,807	218,336	612,292
\$8,000 under \$9,000.....	270,485	2,300,211	240,170	1,817,046	63,781	434,491	270,485	2,251,536	270,485	866,738
\$9,000 under \$10,000.....	275,943	2,616,941	236,002	1,894,811	89,203	659,092	275,943	2,585,477	275,943	1,010,797
\$10,000 under \$11,000.....	497,303	5,223,066	350,963	3,166,635	234,369	1,960,990	497,303	5,127,625	497,303	2,015,914
\$11,000 under \$12,000.....	372,469	4,287,253	303,312	2,978,303	129,821	1,127,963	372,469	4,106,266	372,469	1,498,059
\$12,000 under \$13,000.....	356,634	4,458,877	318,822	3,611,610	77,522	666,165	356,634	4,277,774	356,634	1,446,879
\$13,000 under \$14,000.....	350,167	4,733,801	307,347	3,758,304	93,936	783,920	350,167	4,542,224	350,167	1,416,290
\$14,000 under \$15,000.....	333,024	4,838,282	295,156	3,926,928	94,443	719,399	333,024	4,646,327	333,024	1,310,056
\$15,000 under \$16,000.....	352,769	5,466,248	322,509	4,722,583	57,295	499,271	352,769	5,221,854	352,769	1,327,673
\$16,000 under \$17,000.....	327,970	5,416,489	310,419	4,718,307	60,188	478,838	327,970	5,197,145	327,970	1,173,206
\$17,000 under \$18,000.....	340,424	5,939,261	326,332	5,429,392	53,020	342,054	340,424	5,771,447	340,424	1,162,926
\$18,000 under \$19,000.....	361,990	6,702,712	335,301	5,787,035	67,992	693,893	361,990	6,480,928	361,990	1,147,404
\$19,000 under \$20,000.....	350,075	6,829,846	340,714	6,323,333	49,278	289,860	350,075	6,615,285	350,075	1,057,608
\$20,000 under \$25,000.....	1,585,690	35,539,721	1,509,734	32,109,814	273,240	2,359,520	1,585,690	34,469,334	1,585,690	3,790,993
\$25,000 and over.....	2,356,925	69,040,590	2,288,683	63,342,894	428,312	3,184,364	2,356,925	66,527,257	2,356,925	2,367,707

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.....	604,142	197,121	143,544	64,172	2,003,529	2,239,749	8,868,706	21,532,798
No adjusted gross income.....	**	**	--	--	22,987	19,941	37,772	70,294
\$1 under \$1,000.....	--	--	--	--	*4,401	*4,676	49,294	24,844
\$1,000 under \$2,000.....	--	--	--	--	16,331	7,497	98,558	61,363
\$2,000 under \$3,000.....	--	--	--	--	14,129	7,830	124,461	125,114
\$3,000 under \$4,000.....	--	--	--	--	21,223	15,329	119,220	159,390
\$4,000 under \$5,000.....	--	--	--	--	36,703	21,997	175,379	298,201
\$5,000 under \$6,000.....	--	--	--	--	41,982	31,219	210,238	430,881
\$6,000 under \$7,000.....	--	--	--	--	34,584	32,556	191,497	453,996
\$7,000 under \$8,000.....	**	**	--	--	48,850	46,241	217,957	566,051
\$8,000 under \$9,000.....	**3,982	**230	--	--	62,578	67,837	268,046	798,672
\$9,000 under \$10,000.....	*6,919	*1,041	--	--	91,081	101,382	275,589	908,375
\$10,000 under \$11,000.....	*6,000	*579	--	--	232,217	311,216	496,189	1,704,120
\$11,000 under \$12,000.....	*5,993	*1,701	--	--	130,524	177,908	371,775	1,318,449
\$12,000 under \$13,000.....	*1,990	*470	--	--	78,489	105,174	356,287	1,341,235
\$13,000 under \$14,000.....	*2,942	*650	--	--	94,545	128,560	346,737	1,287,081
\$14,000 under \$15,000.....	*3,981	*2,333	--	--	91,587	141,058	330,753	1,166,665
\$15,000 under \$16,000.....	--	--	--	--	61,199	87,979	349,706	1,239,695
\$16,000 under \$17,000.....	*10,909	*2,390	--	--	64,014	86,080	322,841	1,084,736
\$17,000 under \$18,000.....	*6,922	*2,678	--	--	49,757	63,356	337,514	1,096,892
\$18,000 under \$19,000.....	15,660	5,249	--	--	80,380	113,015	352,337	1,029,140
\$19,000 under \$20,000.....	*5,969	*1,522	--	--	46,025	62,455	345,578	993,631
\$20,000 under \$25,000.....	97,320	32,077	926	27	278,278	355,192	1,489,257	3,403,724
\$25,000 and over.....	435,553	146,201	142,616	64,140	401,665	251,254	2,001,721	1,970,252

* 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 data.

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

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