

# 1999 Individual Income Tax Returns

**Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars<sup>1</sup>**

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

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns*</b> .....	<b>118,218,327</b>	<b>120,351,208</b>	<b>122,421,991</b>	<b>124,770,662</b>	<b>127,075,145</b>	<b>1.8</b>
Form 1040 returns.....	64,774,724	66,264,999	68,781,991	71,162,837	74,165,814	4.2
Electronically filed returns.....	4,130,001	4,905,975	6,972,994	9,450,121	13,173,514	39.4
Form 1040A returns.....	24,463,262	24,579,173	24,780,076	25,987,822	26,961,302	3.7
Electronically filed returns.....	5,975,664	7,083,225	8,475,296	10,285,487	12,462,963	21.2
Form 1040EZ returns.....	21,644,177	21,196,154	21,154,656	20,830,173	20,752,420	-0.4
Electronically filed returns.....	4,618,555	6,964,704	8,839,265	9,150,964	9,858,843	7.7
Form 1040PC returns.....	7,102,740	8,310,882	7,705,268	6,789,831	5,195,609	-23.5
Salaries & wages						
Number of returns.....	101,138,551	102,748,874	104,404,985	106,535,263	108,183,782	1.5
Amount.....	3,201,456,569	3,376,871,545	3,613,918,456	3,879,762,259	4,132,473,459	6.5
Taxable interest received						
Number of returns.....	67,028,830	67,159,338	67,300,571	67,231,792	67,218,877	(2)
Amount.....	154,780,536	165,672,564	171,700,242	178,333,632	175,675,236	-1.5
Tax-exempt interest						
Number of returns.....	5,006,129	5,000,839	4,925,914	4,778,374	4,801,877	0.5
Amount.....	48,518,428	48,216,666	49,016,921	50,223,365	52,513,007	4.6
Dividends in AGI						
Number of returns.....	26,214,195	27,709,581	29,507,639	30,423,274	32,226,492	5.9
Amount.....	94,592,325	104,254,986	120,493,432	118,479,991	132,465,522	11.8
State income tax refund						
Number of returns.....	18,261,317	18,352,565	19,218,388	19,544,265	20,811,334	6.5
Amount.....	12,235,548	12,751,223	14,094,351	14,707,844	17,976,204	22.2
Alimony received						
Number of returns.....	427,060	415,593	413,109	437,410	418,989	-4.2
Amount.....	4,339,781	4,592,121	4,965,883	5,118,123	5,455,497	6.6
Business or profession net income, less loss						
Number of returns.....	16,172,851	16,735,827	16,937,575	17,104,786	17,312,125	1.2
Amount.....	169,343,327	176,903,956	186,741,216	202,400,115	208,414,067	3.0
Net capital gain in AGI less loss						
Number of returns.....	15,284,562	16,636,286	24,240,112	25,690,397	21,493,841	-16.3
Amount.....	166,758,085	245,960,751	356,083,267	446,083,839	530,795,936	19.0
Capital gain distributions reported on Form 1040						
Number of returns.....	4,678,363	5,428,435	N/A	N/A	6,206,662	-
Amount.....	3,657,121	5,856,183	N/A	N/A	11,962,180	-
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,777,233	1,822,036	1,744,602	1,719,937	1,732,925	0.8
Amount.....	-3,010,038	-2,284,494	-1,460,402	-1,575,698	-1,712,291	-8.7
Total IRA distributions						
Number of returns.....	5,858,634	6,456,820	6,761,089	8,530,379	8,751,378	2.6
Amount.....	59,840,199	70,006,464	79,009,673	133,357,445	125,316,324	-6.0
Taxable IRA distributions in AGI						
Number of returns.....	5,255,882	5,831,146	6,214,044	7,774,091	8,129,376	4.6
Amount.....	37,316,169	45,538,743	55,182,520	74,094,367	87,140,912	17.6
Total pensions & annuities						
Number of returns.....	19,778,915	20,675,450	20,948,184	22,211,348	23,180,716	4.4
Amount.....	311,264,612	344,907,107	382,935,981	441,521,385	508,236,875	15.1
Taxable pensions & annuities in AGI						
Number of returns.....	18,414,601	19,272,307	19,496,575	20,473,407	21,343,646	4.3
Amount.....	221,053,045	238,786,811	259,711,251	280,650,198	304,310,714	8.4
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,158,755	14,371,185	14,480,636	14,647,697	14,536,311	-0.8
Amount.....	148,999,462	175,060,227	198,823,191	219,258,921	246,591,401	12.5
Farm net income less loss						
Number of returns.....	2,219,244	2,188,025	2,160,954	2,091,845	2,046,308	-2.2
Amount.....	-7,849,640	-7,111,985	-6,847,443	-7,933,778	-6,242,916	21.3
Unemployment compensation in AGI						
Number of returns.....	7,985,322	7,995,015	7,124,100	7,082,562	6,775,723	-4.3
Amount.....	19,336,423	19,326,824	17,230,102	16,814,669	17,530,779	4.3
Social security benefits (received)						
Number of returns.....	10,292,449	10,961,473	11,351,510	12,136,792	12,487,903	2.9
Amount.....	119,291,657	130,679,153	139,958,629	154,953,370	163,232,494	5.3
Taxable social security benefits in AGI						
Number of returns.....	6,598,033	7,365,955	8,307,938	8,941,171	9,459,189	5.8
Amount.....	45,715,361	53,203,171	61,557,689	68,702,700	75,078,976	9.3
Foreign earned income exclusion <sup>2</sup> .....						
Number of returns.....	266,129	279,004	297,534	308,284	314,486	2.0
Amount.....	12,284,935	11,982,578	13,170,179	13,455,924	14,136,544	5.1
Net operating loss <sup>2</sup> .....						
Number of returns.....	505,303	503,913	568,443	539,802	578,583	7.2
Amount.....	49,330,982	49,749,182	51,343,546	48,297,886	49,634,620	2.8
Other income, net gain less loss <sup>2</sup> .....						
Number of returns.....	4,623,440	4,698,360	4,737,237	5,088,222	5,160,532	1.4
Amount.....	15,518,117	16,741,080	19,085,136	21,554,040	22,879,779	6.2

Footnotes at end of table.

# 1999 Individual Income Tax Returns

**Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
Total income, net gain less loss						
Number of returns.....	118,113,441	120,289,122	122,332,599	124,652,387	126,840,986	1.8
Amount.....	4,230,493,192	4,578,621,425	5,016,904,666	5,467,503,555	5,912,166,710	8.1
Total taxpayer IRA adjustment						
Number of returns.....	4,300,722	4,374,281	4,068,958	3,868,017	3,687,149	-4.7
Amount.....	8,338,014	8,627,534	8,662,694	8,188,452	7,883,438	-3.7
Student loan interest deduction						
Number of returns.....	N/A	N/A	N/A	3,763,742	4,136,505	9.9
Amount.....	N/A	N/A	N/A	1,730,768	2,254,531	30.3
Medical savings account deduction						
Number of returns.....	N/A	N/A	16,912	42,235	50,393	19.3
Amount.....	N/A	N/A	22,454	62,071	81,977	32.1
One-half of self-employment tax						
Number of returns.....	12,849,084	13,204,164	13,513,228	13,756,483	14,029,609	2.0
Amount.....	13,341,810	14,044,148	14,868,362	15,960,341	16,689,650	4.6
Self-employed health insurance						
Number of returns.....	3,011,145	3,147,032	3,284,842	3,380,867	3,491,539	3.3
Amount.....	2,601,145	2,785,382	3,869,842	4,693,286	6,755,071	43.9
Keogh retirement plan						
Number of returns.....	1,032,102	1,079,413	1,189,981	1,177,487	1,264,007	7.3
Amount.....	8,734,145	8,979,382	10,237,623	11,039,683	11,928,242	8.0
Penalty on early withdrawal of savings						
Number of returns.....	803,838	708,631	918,302	828,922	805,367	-2.8
Amount.....	203,861	167,528	234,237	217,913	236,115	8.4
Alimony paid adjustment						
Number of returns.....	567,947	597,157	623,646	590,898	610,609	3.3
Amount.....	5,225,564	5,668,169	6,311,455	6,877,808	7,247,919	5.4
Foreign housing deductions						
Number of returns.....	5,765	4,055	654	1,543	5,782	274.7
Amount.....	114,619	75,059	16,361	38,994	77,574	98.9
Other adjustments						
Number of returns.....	126,323	120,561	118,629	164,646	198,438	20.5
Amount.....	860,329	618,170	884,074	1,037,209	1,313,318	26.6
Total statutory adjustments						
Number of returns.....	18,208,887	18,424,901	18,785,760	21,998,366	22,659,973	3.0
Amount.....	41,139,577	42,646,933	46,954,680	51,530,709	56,698,800	10.0
Adjusted gross income or loss (AGI)						
Amount.....	4,189,353,615	4,535,974,492	4,969,949,986	5,415,972,847	5,855,467,909	8.1
Total itemized deductions						
Number of returns.....	34,007,717	35,414,589	36,624,595	38,186,186	40,244,305	5.4
Amount.....	527,374,034	572,541,293	620,810,172	676,460,336	741,376,847	9.6
Total standard deduction						
Number of returns.....	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount.....	413,584,632	426,102,973	441,695,925	459,457,374	463,960,491	1.0
Basic standard deduction						
Number of returns.....	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount.....	401,265,344	412,808,983	428,362,726	445,400,450	449,696,182	1.0
Additional standard deduction						
Number of returns.....	10,809,600	11,042,761	11,136,379	11,081,634	11,200,024	1.1
Amount.....	12,319,288	13,293,990	13,333,199	14,056,924	14,264,309	1.5
AGI less deductions						
Number of returns.....	106,211,028	107,919,330	110,720,898	111,924,583	113,863,898	1.7
Amount.....	3,326,498,893	3,615,875,867	3,984,130,897	4,357,840,879	4,730,367,366	8.5
Number of exemptions.....	237,164,448	238,626,393	241,279,259	245,592,958	248,657,119	1.2
Exemption amount.....	584,509,487	598,860,677	627,825,050	650,347,285	669,241,317	2.9
Taxable income						
Number of returns.....	94,612,292	96,576,755	99,314,519	100,801,271	102,845,571	2.0
Amount.....	2,813,826,386	3,089,667,389	3,429,109,165	3,780,838,200	4,136,119,714	9.4
Tax from table, rate schedules, etc.						
Number of returns.....	94,482,512	96,513,834	99,217,292	100,793,439	102,831,402	2.0
Amount.....	595,744,087	666,575,498	738,819,027	813,227,104	906,345,754	11.5
Additional taxes						
Number of returns.....	65,179	36,237	59,250	47,690	36,960	-22.5
Amount.....	424,567	148,670	663,002	341,757	466,001	36.4
Income tax before credits						
Number of returns.....	94,497,909	96,522,237	99,225,503	100,797,716	102,834,362	2.0
Amount.....	596,168,654	666,724,167	739,482,029	813,568,861	906,811,755	11.5
Child care credit						
Number of returns.....	5,964,253	5,974,146	5,795,530	6,128,155	6,182,193	0.9
Amount.....	2,517,962	2,531,383	2,464,005	2,660,573	2,675,147	0.5
Credit for elderly or disabled						
Number of returns.....	251,524	168,012	190,343	180,473	181,813	0.7
Amount.....	48,028	31,836	41,281	35,689	33,629	-5.8
Child tax credit						
Number of returns.....	N/A	N/A	N/A	24,810,781	26,016,019	4.9
Amount.....	N/A	N/A	N/A	15,143,468	19,398,625	28.1
Education credits						
Number of returns.....	N/A	N/A	N/A	4,652,596	6,436,654	38.3
Amount.....	N/A	N/A	N/A	3,376,647	4,772,443	41.3
Adoption credit						
Number of returns.....	N/A	N/A	30,721	40,668	47,349	16.4
Amount.....	N/A	N/A	58,522	83,046	103,016	24.0
Foreign tax credit						
Number of returns.....	1,730,566	2,105,799	2,334,015	2,995,294	3,266,544	9.1
Amount.....	2,965,313	3,538,835	4,073,461	4,677,022	4,941,010	5.6

Footnotes at end of table.

# 1999 Individual Income Tax Returns

**Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns.....	267,527	297,511	306,254	272,197	287,658	5.7
Amount.....	702,906	742,891	826,320	732,487	783,920	7.0
Prior year minimum tax credit						
Number of returns.....	106,592	117,414	118,571	108,583	166,010	52.9
Amount.....	468,755	669,545	681,282	818,389	996,461	21.8
Total credits <sup>3</sup>						
Number of returns.....	8,263,198	8,583,103	8,712,146	32,114,860	34,813,611	8.4
Amount.....	6,894,461	7,740,814	8,410,868	27,823,908	33,974,279	22.1
Income tax less credits <sup>1</sup>						
Number of returns.....	94,020,926	96,051,501	98,794,570	96,581,077	97,752,068	1.2
Amount.....	589,274,192	658,983,353	731,071,161	785,744,954	872,837,476	11.1
Self-employment tax						
Number of returns.....	12,850,372	13,217,169	13,515,150	13,757,431	14,029,609	2.0
Amount.....	26,678,859	28,094,894	29,738,153	31,914,256	33,372,365	4.6
Alternative minimum tax						
Number of returns.....	414,106	477,898	618,072	853,433	1,018,063	19.3
Amount.....	2,290,576	2,812,746	4,005,101	5,014,549	6,477,697	29.2
Recapture taxes						
Number of returns.....	7,416	12,207	26,922	22,300	12,243	-45.1
Amount.....	51,517	70,167	133,018	238,980	215,699	-9.7
Social security, Medicare tax on tip income not reported						
Number of returns.....	267,601	286,946	267,055	245,028	254,489	3.9
Amount.....	43,651	32,100	27,826	26,264	29,477	12.2
Tax on qualified retirement plans						
Number of returns.....	3,039,096	3,434,814	3,415,245	3,786,186	4,076,050	7.7
Amount.....	1,780,113	2,189,148	2,335,845	2,699,419	3,074,825	13.9
Advanced earned income credit payments						
Number of returns.....	193,751	192,014	239,664	217,555	171,629	-21.1
Amount.....	124,693	91,737	122,398	105,877	94,004	-11.2
Total tax liability <sup>1,4</sup>						
Number of returns.....	97,461,757	99,665,343	102,359,516	100,813,446	102,194,476	1.4
Amount.....	620,965,863	693,027,778	768,290,921	826,621,050	916,992,618	10.9
Income tax withheld						
Number of returns.....	102,436,220	104,213,605	106,483,908	109,144,689	111,193,931	1.9
Amount.....	495,484,153	533,284,434	582,124,212	636,248,491	695,526,980	9.3
Estimated tax payments						
Number of returns.....	11,903,592	12,333,764	12,766,410	13,072,121	13,169,356	0.7
Amount.....	122,489,252	141,571,020	162,584,233	177,750,952	196,915,946	10.8
Earned income credit <sup>1</sup>						
Number of returns.....	19,334,397	19,463,836	19,391,179	19,704,707	19,260,339	-2.3
Amount.....	25,955,575	28,825,258	30,388,582	31,591,789	31,903,081	1.0
Additional child tax credit						
Number of returns.....	N/A	N/A	N/A	754,363	985,579	30.7
Amount.....	N/A	N/A	N/A	508,972	812,404	59.6
Payment with an extension request						
Number of returns.....	1,368,994	1,422,648	1,597,435	1,540,573	1,510,206	-2.0
Amount.....	24,929,343	32,447,235	38,918,434	45,640,225	53,984,319	18.3
Excess social security tax withheld						
Number of returns.....	1,033,189	1,178,757	1,267,562	1,303,642	1,377,613	5.7
Amount.....	1,081,454	1,313,451	1,399,705	1,523,584	1,712,649	12.4
Other payments:						
Form 2439						
Number of returns.....	42,037	87,976	68,097	41,688	37,879	-9.1
Amount.....	67,482	60,178	55,227	46,076	151,723	229.3
Form 4136						
Number of returns.....	519,653	513,815	445,633	446,489	426,878	-4.4
Amount.....	123,815	108,650	101,328	108,376	95,029	-12.3
Total payments <sup>1</sup>						
Number of returns.....	111,098,864	112,926,241	115,138,784	117,835,317	119,809,259	1.7
Amount.....	670,131,074	737,610,226	815,571,720	893,418,466	981,100,157	9.8
Overpayment, total						
Number of returns.....	85,348,771	86,492,206	88,311,237	93,434,624	94,827,237	1.5
Amount.....	119,462,121	128,964,442	140,110,378	167,987,055	182,049,186	8.4
Overpayment refunded						
Number of returns.....	82,744,440	83,668,927	85,381,040	90,233,356	91,600,741	1.5
Amount.....	104,537,379	111,680,967	119,706,937	144,445,788	155,513,635	7.7
Refund credited to next year						
Number of returns.....	3,671,556	3,862,330	4,109,601	4,567,379	4,514,663	-1.2
Amount.....	14,924,742	17,283,475	20,403,441	23,541,268	26,535,551	12.7
Tax due at time of filing						
Number of returns.....	29,734,331	30,601,619	31,198,382	28,429,856	29,200,902	2.7
Amount.....	71,153,015	85,337,201	93,909,641	102,151,442	119,091,512	16.6
Tax penalty						
Number of returns.....	5,177,201	5,530,812	5,920,839	5,019,736	5,285,114	5.3
Amount.....	856,106	955,207	1,080,062	961,802	1,149,865	19.6

Footnotes at end of table.

# 1999 Individual Income Tax Returns

**Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Constant 1990 dollars <sup>5</sup>					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns*</b> .....	<b>118,218,327</b>	<b>120,351,208</b>	<b>122,421,991</b>	<b>124,770,662</b>	<b>127,075,145</b>	<b>1.8</b>
Form 1040 returns.....	64,774,724	66,264,999	68,781,991	71,162,837	74,165,814	4.2
Electronically filed returns.....	4,130,001	4,905,975	6,972,994	9,450,121	13,173,514	39.4
Form 1040A returns.....	24,463,262	24,579,173	24,780,076	25,987,822	26,961,302	3.7
Electronically filed returns.....	5,975,664	7,083,225	8,475,296	10,285,487	12,462,963	21.2
Form 1040EZ returns.....	21,644,177	21,196,154	21,154,656	20,830,173	20,752,420	-0.4
Electronically filed returns.....	4,618,555	6,964,704	8,839,265	9,150,964	9,858,843	7.7
Form 1040PC returns.....	7,102,740	8,310,882	7,705,268	6,789,831	5,195,609	-23.5
Salaries & wages						
Number of returns.....	101,138,551	102,748,874	104,404,985	106,535,263	108,183,782	1.5
Amount.....	2,745,674,587	2,814,059,621	2,942,930,339	3,093,909,297	3,241,155,654	4.8
Taxable interest received						
Number of returns.....	67,028,830	67,159,338	67,300,571	67,231,792	67,218,877	(Z)
Amount.....	132,744,885	138,060,470	139,821,044	142,211,828	137,784,499	-3.1
Tax-exempt interest						
Number of returns.....	5,006,129	5,000,839	4,925,914	4,778,374	4,801,877	0.5
Amount.....	41,611,002	40,180,555	39,916,059	40,050,530	41,186,672	2.8
Dividends in AGI						
Number of returns.....	26,214,195	27,709,581	29,507,639	30,423,274	32,226,492	5.9
Amount.....	81,125,493	86,879,155	98,121,687	94,481,652	103,894,527	10.0
State income tax refund						
Number of returns.....	18,261,317	18,352,565	19,218,388	19,544,265	20,811,334	6.5
Amount.....	10,493,609	10,626,019	11,477,485	11,728,743	14,098,984	20.2
Alimony received						
Number of returns.....	427,060	415,593	413,109	437,410	418,989	-4.2
Amount.....	3,721,939	3,826,768	4,043,879	4,081,438	4,278,821	4.8
Business or profession net income, less loss						
Number of returns.....	16,172,851	16,735,827	16,937,575	17,104,786	17,312,125	1.2
Amount.....	145,234,414	147,419,963	152,069,394	161,403,600	163,462,013	1.3
Net capital gain in AGI less loss						
Number of returns.....	15,284,562	16,636,286	24,240,112	25,690,397	21,493,841	-16.3
Amount.....	143,017,226	204,967,293	289,970,087	355,728,739	416,310,538	17.0
Capital gain distributions reported on Form 1040						
Number of returns.....	4,678,363	5,428,435	N/A	N/A	6,206,662	--
Amount.....	3,136,467	4,880,153	N/A	N/A	9,382,102	--
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,777,233	1,822,036	1,744,602	1,719,937	1,732,925	0.8
Amount.....	-2,581,508	-1,903,745	-1,189,252	-1,256,537	-1,342,973	-6.9
Total IRA distributions						
Number of returns.....	5,858,634	6,456,820	6,761,089	8,530,379	8,751,378	2.6
Amount.....	51,320,925	58,338,720	64,340,125	106,345,650	98,287,313	-7.6
Taxable IRA distributions in AGI						
Number of returns.....	5,255,882	5,831,146	6,214,044	7,774,091	8,129,376	4.6
Amount.....	32,003,575	37,948,953	44,936,906	59,086,417	68,345,813	15.7
Total pensions & annuities						
Number of returns.....	19,778,915	20,675,450	20,948,184	22,211,348	23,180,716	4.4
Amount.....	266,950,782	287,422,589	311,837,118	352,090,419	398,617,157	13.2
Taxable pensions & annuities in AGI						
Number of returns.....	18,414,601	19,272,307	19,496,575	20,473,407	21,343,646	4.3
Amount.....	189,582,371	198,989,009	211,491,247	223,803,986	238,675,070	6.6
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,158,755	14,371,185	14,480,636	14,647,697	14,536,311	-0.8
Amount.....	127,786,846	145,883,523	161,908,136	174,847,624	193,405,020	10.6
Farm net income less loss						
Number of returns.....	2,219,244	2,188,025	2,160,954	2,091,845	2,046,308	-2.2
Amount.....	-6,732,110	-5,926,654	-5,576,094	-6,326,777	-4,896,405	22.6
Unemployment compensation in AGI						
Number of returns.....	7,985,322	7,995,015	7,124,100	7,082,562	6,775,723	-4.3
Amount.....	16,583,553	16,105,687	14,031,028	13,408,827	13,749,631	2.5
Social security benefits (received)						
Number of returns.....	10,292,449	10,961,473	11,351,510	12,136,792	12,487,903	2.9
Amount.....	102,308,454	108,899,294	113,972,825	123,567,281	128,025,485	3.6
Taxable social security benefits in AGI						
Number of returns.....	6,598,033	7,365,955	8,307,938	8,941,171	9,459,189	5.8
Amount.....	39,206,999	44,335,976	50,128,411	54,786,842	58,885,471	7.5
Foreign earned income exclusion <sup>2</sup> .....						
Number of returns.....	266,129	279,004	297,534	308,284	314,486	2.0
Amount.....	10,535,965	9,985,482	10,724,901	10,730,402	11,087,485	3.3
Net operating loss <sup>2</sup> .....						
Number of returns.....	505,303	503,913	568,443	539,802	578,583	7.2
Amount.....	42,307,875	41,457,652	41,810,705	38,515,061	38,929,114	1.1
Other income, net gain less loss <sup>2</sup>						
Number of returns.....	4,623,440	4,698,360	4,737,237	5,088,222	5,160,532	1.4
Amount.....	13,308,848	13,950,900	15,541,642	17,188,230	17,944,925	4.4

Footnotes at end of table

# 1999 Individual Income Tax Returns

**Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
Total income, net gain less loss						
Number of returns.....	118,113,441	120,289,122	122,332,599	124,652,387	126,840,986	1.8
Amount.....	3,628,210,285	3,815,517,854	4,085,427,252	4,360,050,682	4,636,993,498	6.4
Total taxpayer IRA adjustment						
Number of returns.....	4,300,722	4,374,281	4,068,958	3,868,017	3,687,149	-4.7
Amount.....	7,150,955	7,189,612	7,054,311	6,529,866	6,183,089	-5.3
Student loan interest deduction						
Number of returns.....	N/A	N/A	N/A	3,763,742	4,136,505	9.9
Amount.....	N/A	N/A	N/A	1,380,198	1,768,260	28.1
Medical savings account deduction						
Number of returns.....	N/A	N/A	16,912	42,235	50,393	19.3
Amount.....	N/A	N/A	18,285	49,498	64,296	29.9
One-half of self-employment tax						
Number of returns.....	12,849,084	13,204,164	13,513,228	13,756,483	14,029,609	2.0
Amount.....	11,442,376	11,703,457	12,107,787	12,727,545	13,089,922	2.8
Self-employed health insurance						
Number of returns.....	3,011,145	3,147,032	3,284,842	3,380,867	3,491,539	3.3
Amount.....	2,230,828	2,321,152	3,151,337	3,742,652	5,298,095	41.6
Keogh retirement plan						
Number of returns.....	1,032,102	1,079,413	1,189,981	1,177,487	1,264,007	7.3
Amount.....	7,490,690	7,482,818	8,336,827	8,803,575	9,355,484	6.3
Penalty on early withdrawal of savings						
Number of returns.....	803,838	708,631	918,302	828,922	805,367	-2.8
Amount.....	174,838	139,607	190,747	173,774	185,188	6.6
Alimony paid adjustment						
Number of returns.....	567,947	597,157	623,646	590,898	610,609	3.3
Amount.....	4,481,616	4,723,474	5,139,621	5,484,695	5,684,642	3.6
Foreign housing deductions						
Number of returns.....	5,765	4,055	654	1,543	5,782	274.7
Amount.....	98,301	62,549	13,323	31,096	60,842	95.7
Other adjustments						
Number of returns.....	126,323	120,561	118,629	164,646	198,438	20.5
Amount.....	737,846	515,142	719,930	827,120	1,030,053	24.5
Total statutory adjustments						
Number of returns.....	18,208,887	18,424,901	18,785,760	21,998,366	22,659,973	3.0
Amount.....	35,282,656	35,539,111	38,236,710	41,093,069	44,469,647	8.2
Adjusted gross income or loss (AGI)						
Amount.....	3,694,315,357	3,890,201,108	4,141,624,988	4,318,957,613	4,592,523,850	6.3
Total itemized deductions						
Number of returns.....	34,007,717	35,414,589	36,624,595	38,186,186	40,244,305	5.4
Amount.....	452,293,340	477,117,744	505,545,743	539,442,054	581,472,037	7.8
Total standard deduction						
Number of returns.....	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount.....	354,703,801	355,085,811	359,687,235	366,393,440	363,890,581	-0.7
Basic standard deduction						
Number of returns.....	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount.....	344,138,374	344,007,486	348,829,581	355,183,772	352,702,888	-0.7
Additional standard deduction						
Number of returns.....	10,809,600	11,042,761	11,136,379	11,081,634	11,200,024	1.1
Amount.....	10,565,427	11,078,325	10,857,654	11,209,668	11,187,693	-0.2
AGI less deductions						
Number of returns.....	106,211,028	107,919,330	110,720,898	111,924,583	113,863,898	1.7
Amount.....	2,852,915,003	3,013,229,889	3,244,406,268	3,475,152,216	3,710,092,052	6.8
Number of exemptions.....	237,164,486	238,626,393	241,279,259	245,592,958	248,657,119	1.2
Exemption amount.....	501,294,586	499,050,564	511,258,184	518,618,250	524,895,151	1.2
Taxable income						
Number of returns.....	94,612,292	96,576,755	99,314,519	100,801,271	102,845,571	2.0
Amount.....	2,413,230,177	2,574,722,824	2,792,434,173	3,015,022,488	3,244,015,462	7.6
Tax from table, rate schedules, etc.						
Number of returns.....	94,482,512	96,513,834	99,217,292	100,793,439	102,831,402	2.0
Amount.....	510,929,749	555,479,582	601,644,159	648,506,463	710,859,415	9.6
Additional taxes						
Number of returns.....	65,179	36,237	59,250	47,690	36,960	-22.5
Amount.....	364,123	123,892	539,904	272,533	365,491	34.1
Income tax before credits						
Number of returns.....	94,497,909	96,522,237	99,225,503	100,797,716	102,834,362	2.0
Amount.....	511,293,871	555,603,473	602,184,063	648,778,996	711,224,906	9.6
Child care credit						
Number of returns.....	5,964,253	5,974,146	5,795,530	6,128,155	6,182,193	0.9
Amount.....	2,159,487	2,109,486	2,006,519	2,121,669	2,098,155	-1.1
Credit for elderly or disabled						
Number of returns.....	251,524	168,012	190,343	180,473	181,813	0.7
Amount.....	41,190	26,530	33,616	28,460	26,376	-7.3
Child tax credit						
Number of returns.....	N/A	N/A	N/A	24,810,781	26,016,019	4.9
Amount.....	N/A	N/A	N/A	12,076,131	15,214,608	26.0
Education credits						
Number of returns.....	N/A	N/A	N/A	4,652,596	6,436,654	38.3
Amount.....	N/A	N/A	N/A	2,692,701	3,743,093	39.0
Adoption credit						
Number of returns.....	N/A	N/A	30,721	40,668	47,349	16.4
Amount.....	N/A	N/A	47,656	66,225	80,797	22.0
Foreign tax credit						
Number of returns.....	1,730,566	2,105,799	2,334,015	2,995,294	3,266,544	9.1
Amount.....	2,543,150	2,949,029	3,317,151	3,729,683	3,875,302	3.9

Footnotes at end of table.

# 1999 Individual Income Tax Returns

## Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

Item	Constant 1990 dollars <sup>5</sup>					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>General business credit</b>						
Number of returns.....	267,527	297,511	306,254	272,197	287,658	5.7
Amount.....	602,835	619,076	672,899	584,120	614,839	5.3
<b>Prior year minimum tax credit</b>						
Number of returns.....	106,592	117,414	118,571	108,583	166,010	52.9
Amount.....	402,020	557,954	554,790	652,623	781,538	19.8
<b>Total credits <sup>3</sup></b>						
Number of returns.....	8,263,198	8,583,103	8,712,146	32,114,860	34,813,611	8.4
Amount.....	5,912,917	6,450,678	6,849,241	22,188,124	26,646,493	20.1
<b>Income tax less credits<sup>1</sup></b>						
Number of returns.....	94,020,926	96,051,501	98,794,570	96,581,077	97,752,068	1.2
Amount.....	505,380,954	549,152,794	595,334,822	626,590,872	684,578,413	9.3
<b>Self-employment tax</b>						
Number of returns.....	12,850,372	13,217,169	13,515,150	13,757,431	14,029,609	2.0
Amount.....	22,880,668	23,412,412	24,216,737	25,449,965	26,174,404	2.8
<b>Alternative minimum tax</b>						
Number of returns.....	414,106	477,898	618,072	853,433	1,018,063	19.3
Amount.....	1,964,473	2,343,955	3,261,483	3,998,843	5,080,547	27.1
<b>Recapture taxes</b>						
Number of returns.....	7,416	12,207	26,922	22,300	12,243	-45.1
Amount.....	44,183	58,473	108,321	190,574	169,176	-11.2
<b>Social security, Medicare tax on tip income not reported</b>						
Number of returns.....	267,601	286,946	267,055	245,028	254,489	3.9
Amount.....	37,437	26,750	22,660	20,944	23,119	10.4
<b>Tax on qualified retirement plans</b>						
Number of returns.....	3,039,096	3,434,814	3,415,245	3,786,186	4,076,050	7.7
Amount.....	1,526,684	1,824,290	1,902,154	2,152,647	2,411,627	12.0
<b>Advanced earned income credit payments</b>						
Number of returns.....	193,751	192,014	239,664	217,555	171,629	-21.1
Amount.....	106,941	76,448	99,673	84,431	73,729	-12.7
<b>Total tax liability</b>						
Number of returns.....	97,461,757	99,665,343	102,359,516	100,813,446	102,194,476	1.4
Amount.....	532,560,774	577,523,148	625,644,072	659,187,440	719,209,896	9.1
<b>Income tax withheld</b>						
Number of returns.....	102,436,220	104,213,605	106,483,908	109,144,689	111,193,931	1.9
Amount.....	424,943,527	444,403,695	474,042,518	507,375,192	545,511,357	7.5
<b>Estimated tax payments</b>						
Number of returns.....	11,903,592	12,333,764	12,766,410	13,072,121	13,169,356	0.7
Amount.....	105,050,816	117,975,850	132,397,584	141,747,171	154,443,879	9.0
<b>Earned income credit<sup>4</sup></b>						
Number of returns.....	19,334,397	19,463,836	19,391,179	19,704,707	19,260,339	-2.3
Amount.....	22,260,356	24,021,048	24,746,402	25,192,814	25,022,024	-0.7
<b>Additional child tax credit</b>						
Number of returns.....	N/A	N/A	N/A	754,363	985,579	30.7
Amount.....	N/A	N/A	N/A	405,879	637,180	57.0
<b>Payment with an extension request</b>						
Number of returns.....	1,368,994	1,422,648	1,597,435	1,540,573	1,510,206	-2.0
Amount.....	21,380,226	27,039,363	31,692,536	36,395,714	42,340,642	16.3
<b>Excess social security tax withheld</b>						
Number of returns.....	1,033,189	1,178,757	1,267,562	1,303,642	1,377,613	5.7
Amount.....	927,491	1,094,543	1,139,825	1,214,979	1,343,254	10.6
<b>Other payments:</b>						
<b>Form 2439</b>						
Number of returns.....	42,037	87,976	68,097	41,688	37,879	-9.1
Amount.....	57,875	50,148	44,973	36,743	118,998	223.9
<b>Form 4136</b>						
Number of returns.....	519,653	513,815	445,633	446,489	426,878	-4.4
Amount.....	106,188	90,542	82,515	86,424	74,533	-13.8
<b>Total payments <sup>1</sup></b>						
Number of returns.....	111,098,864	112,926,241	115,138,784	117,835,317	119,809,259	1.7
Amount.....	574,726,479	614,675,188	664,146,352	712,454,917	769,490,319	8.0
<b>Overpayment, total</b>						
Number of returns.....	85,348,771	86,492,206	88,311,237	93,434,624	94,827,237	1.5
Amount.....	102,454,649	107,470,368	114,096,399	133,960,969	142,783,675	6.6
<b>Overpayment refunded</b>						
Number of returns.....	82,744,440	83,668,927	85,381,040	90,233,356	91,600,741	1.5
Amount.....	89,654,699	93,067,473	97,481,219	115,188,029	121,971,478	5.9
<b>Refund credited to next year</b>						
Number of returns.....	3,671,556	3,862,330	4,109,601	4,567,379	4,514,663	-1.2
Amount.....	12,799,950	14,402,896	16,615,180	18,772,941	20,812,197	10.9
<b>Tax due at time of filing</b>						
Number of returns.....	29,734,331	30,601,619	31,198,382	28,429,856	29,200,902	2.7
Amount.....	61,023,169	71,114,334	76,473,649	81,460,480	93,405,107	14.7
<b>Tax penalty</b>						
Number of returns.....	5,177,201	5,530,812	5,920,839	5,019,736	5,285,114	5.3
Amount.....	734,225	796,006	879,529	766,987	901,855	17.6

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

<sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

(Z) Less than .05 percent.

<sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>5</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1999, Table B-59; based on 1990=100 when 1990 CPI-U = 130.7; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4.

\* All returns for 1995 includes 233,424 Form 1040T returns.