

Individual Income Tax Returns: Selected Characteristics From the 1984 Taxpayer Usage Study

By Dorothea Riley*

The large number of individual income tax returns filed in April 1985, led to a 2.2 million increase in returns filed for Tax Year 1984 compared to 1983. The number filed in April is consistent with the trend of recent years for more and more taxpayers to delay filing until their returns are actually due.

Another recent trend shows that many taxpayers also wait until after April 15th to file their returns. This is evidenced by the growing number who request filing extensions and the growing proportion of total taxpayers that they represent. Thus, while returns filed through April 1985 were up compared to 1984, the proportion they represented of the expected total for the year was down. The table below shows, for recent years, the number of returns filed and the number and percent filed by April 15th.

This article presents an analysis of individual income tax returns received by the Internal Revenue Service (IRS) from January through April 1985 based on the IRS Taxpayer

Usage Study (TPUS) and includes comparisons with similar data reported for prior tax years. The Taxpayer Usage Study is a special annual statistical study based on a sample of individual income tax returns as they are received during the normal filing season [1]. The data presented in this article reflect entries as made by the taxpayer. Therefore, any taxpayer reporting errors are reflected in the data. Because the sample used for the statistics was not stratified, dollar estimates would be subject to large sampling variations, so only frequency estimates are cited in this article.

OVERALL FILING TRENDS

The increase over Tax Year 1983 in total returns filed resulted from many factors, the most obvious of which was the 4.2 million increase in average employment for 1984 [2]. The largest increase, in terms of type of return, was in the "long form" or Form 1040. As the table below shows, the number of 1040's rose by more than 2 million over the comparable

Returns filed	1980	1981	1982	1983	1984
	(Number of returns in thousands)				
	(1)	(2)	(3)	(4)	(5)
Returns filed through December of the following year..	92,551	95,520	95,609	97,898	100,900 <u>1/</u>
Returns filed through April of the following year.....	89,154	90,670	89,964	90,407	92,611
Returns filed through April as a percent of returns filed through December.....	96.3	94.9	94.1	92.3	91.8 <u>2/</u>

1/ Projections by the IRS Research Division for Calendar Year 1985.

2/ Estimated based on the projection shown.

*Individual Special Projects Section. Prepared under the direction of Peter Sailer, Chief.

Individual Income Tax Returns, 1984 Taxpayer Usage Study

filing period in 1984. Their share of total returns also increased--from 61.8 to 62.5 percent.

Type of Return	Tax Years				
	1981	1982	1983	1984	
	(Number of returns in thousands)				
	(1)	(2)	(3)	(4)	
All returns.	90,670	89,964	90,407	92,611	
Long form (1040).....	53,544	54,687	55,853	57,862	
Short forms, total.....	37,126	35,277	34,556	34,749	
1040A.....	37,126	20,492	19,094	18,422	
1040EZ.....	N/A	14,785	15,462	16,327	
All returns.	Percentage of returns				
	100.0	100.0	100.0	100.0	
	Long form (1040).....	59.1	60.8	61.8	62.5
	Short forms, total.....	40.9	39.2	38.2	37.5
1040A.....	40.9	22.8	21.1	19.9	
1040EZ.....	N/A	16.4	17.1	17.6	

N/A - Not applicable.

The number of 1040A's decreased from 19.1 million last year to 18.4 million this year. Rising incomes, the itemizing of deductions as well as certain tax provisions in the Internal Revenue Code appear to have caused many former 1040A filers to switch to the Form 1040. Moreover, income from pensions [3], dividends and interest income in excess of \$400, and, in

general, any other income from investments, plus the deductions for certain statutory adjustments from "total income," could only be reported on a 1040. At the same time, some of the increase in use of the 1040EZ may have been related to the decline in use of the 1040A, although the major reason for the increase in 1040EZ filers was probably its use by first-time filers of tax returns.

As already mentioned, there has been a trend in recent years for growing numbers of taxpayers to file their returns at later dates during the normal filing season. At the same time, growing numbers have been filing after April 15th by taking advantage of the automatic extension of time in which to file. For 1984, the fact that many more taxpayers had an outstanding tax balance to pay in comparison to 1983 may have accelerated this trend. Up to half of the 4 million increase in returns with a balance due were filed in April. One of the causes for this increase may have been the taxation of social security benefits for the first time. An early analysis of returns reporting social security benefits showed that a disproportionate number of them had a tax due at time of filing [4].

SHIFTS IN FILING STATUS

The table below shows that the number of joint returns, after declining for Tax Year 1983, is now approximately 1 million above the 1982 level. As it turned out, the decline for 1983 was due simply to the late filing of many joint returns after the cutoff date used for these early data. Final figures for 1982 and 1983 show that there was actually an increase of about 400,000 joint returns for 1983 over 1982.

Item	Tax Years				
	1980	1981	1982	1983	1984
	(Number of returns in thousands)				
	(1)	(2)	(3)	(4)	(5)
All returns	89,154	90,670	89,964	90,407	92,611
Number with balance due IRS at time of filing	19,604	19,968	18,441	15,501	19,490
Percent of total	22.0	22.0	20.5	17.1	21.0

Form Type	Tax Years		
	1982	1983	1984
	(Number of returns in thousands)		
	(1)	(2)	(3)
All returns	89,964	90,407	92,611
Joint returns....	44,977	43,924	45,899
Nonjoint returns.	44,987	46,483	46,712
Long forms (1040)..	54,687	55,853	57,862
Joint returns....	36,205	35,878	38,168
Nonjoint returns.	18,482	19,975	19,694
Short forms (1040A and 1040EZ).....	35,277	34,556	34,749
Joint returns (1040A)	8,773	8,046	7,731
Nonjoint returns:			
1040A.....	11,719	11,048	10,691
1040EZ.....	14,785	15,462	16,327

individual, or \$32,000 for a married couple filing a joint return. There was no such base amount for a married person filing a separate return. The growing elderly population and the taxation of their social security benefits for the first time added to the number of returns filed for 1984 (as well as to the number of taxpayers who used Form 1040). The actual number of beneficiaries who did not have to file 1983 returns and who were therefore restored to the tax rolls for 1984 is not known.

There were 36.5 million persons who received social security benefits during 1984 [5]. Because the number of joint returns for 1984 where both spouses reported social security benefits is not available, the relationship between the 36.5 million recipients and the 6.7 million returns showing "gross" social security benefits cannot be determined with any accuracy at this time. However, less than one-half of the 6.7 million returns showed "taxable" benefits and, as would be expected, almost all of them had AGI's of \$20,000 or more (see below).

SOCIAL SECURITY BENEFITS

Beginning with 1984, the Social Security Amendments Act of 1983 provided that a portion of social security benefits be included in the adjusted gross income (AGI) of any individual whose income exceeded a certain amount. Social security benefits were partially taxable when AGI (plus any tax-exempt interest on state or local Government bonds), combined with 50 percent of the social security benefits, exceeded a base amount of \$25,000 for an

Generally, if the only income the taxpayer received during 1984 was from social security benefits, the benefits probably were not taxable and no return had to be filed unless the taxpayer was married, lived with his or her spouse at any time during 1984, and did not elect to file a joint return with this spouse. The maximum monthly amount of social security benefits for 1984 was \$703.60. The average monthly benefits were \$314 for recipients living in their own household and who had no other "countable income," and \$472 for eligible couples [6].

Size of adjusted gross income	1040 returns filed		
	Total	Gross social security benefits reported	Taxable social security benefits reported
	(Number of returns in thousands)		
	(1)	(2)	(3)
All 1040 returns	57,862	6,685	2,779
Under \$5,000 1/.....	5,016	555	*34
\$5,000 under \$10,000.....	5,912	990	*11
\$10,000 under \$15,000.....	5,176	979	*22
\$15,000 under \$20,000.....	6,313	679	-
\$20,000 under \$30,000.....	12,100	1,272	559
\$30,000 under \$50,000.....	15,942	1,328	1,281
\$50,000 under \$100,000.....	5,444	697	685
\$100,000 or more.....	959	185	185

1/ Includes returns without adjusted gross income.

* Estimates should be used with caution because of the small number of sample returns on which they are based.

STATUTORY ADJUSTMENTS

The number of returns with adjustments for two-earner married couples continued to increase [7]. This "marital deduction" was claimed on an estimated 22.7 million joint Forms 1040 and 1040A returns filed through April 1985; the comparable figures for Tax Years 1982 and 1983 were 20.3 million and 21.0 million, respectively (see Table 2).

The deduction was claimed on 47.6 percent of joint returns for 1983, compared to 49.4 percent for 1984. The increased use of the deduction partly resulted from the increase of about 2.3 million in the number of working spouses from the fourth quarter of 1983 to the fourth quarter of 1984 [8]. About 97.5 percent of the Form 1040 filers claiming the deduction attached a Schedule W in support of the entry; this Schedule W was not required for Form 1040A filers (see Table 3).

Returns showing payments to individual retirement arrangements (IRA's), another statutory adjustment, continued to rise. The number of returns with payments to IRA's went from 12.8 million for 1983 to 15.4 million for 1984, an increase of nearly 20 percent. Figure A shows the percent of Forms 1040 and 1040A with the two statutory adjustments by size of AGI (see also Table 4).

TAXABLE RETURNS

The taxable status of returns for Tax Year 1984 (i.e., those that showed a "total tax liability") [9] ranged from 33 percent in the lowest AGI class to 96.1 percent in the highest AGI class. The number of returns with total tax liability rose from 74.3 million for 1983 to 76.7 million for 1984. (None of these data include returns for which IRS computed the tax for the taxpayer.) The overall increase in the number of returns filed, as well as the increase in incomes relative to deductions, were among the factors contributing to the growth in number (see Tables 5 and 6). Also contributing to the increase may have been more complete reporting of interest and dividend income as mentioned below.

INTEREST AND DIVIDEND INCOME

The number of taxpayers reporting interest income for 1984 increased by 6.5 million from the comparable period last year--from 53.5 million for 1983 to 60.0 million for 1984 (see below). The steady increase over the last three years was in part related to the continued

	Tax Years			
	1981	1982	1983	1984
	(Numbers in thousands)			
	(1)	(2)	(3)	(4)
Interest Income				
All returns....	90,670	89,964	90,407	92,611
Number with interest income.	47,446	50,165	53,510	60,001
Percent with interest income.	52.3	55.8	59.2	64.8

rise in gross personal savings [10]. Also contributing to the increase may have been the strengthened reporting requirements for interest as well as dividend income imposed on payers by the Tax Equity and Fiscal Responsibility Act of 1982 [11]. The provisions of this act may also have added to the number of taxpayers reporting dividends, which increased from 15.5 million for 1983 to 16.8 million for 1984.

Table 9 shows the number of returns filed with entries for taxable interest income for 1984 by size of AGI. Table 10 provides similar data for returns with dividend income.

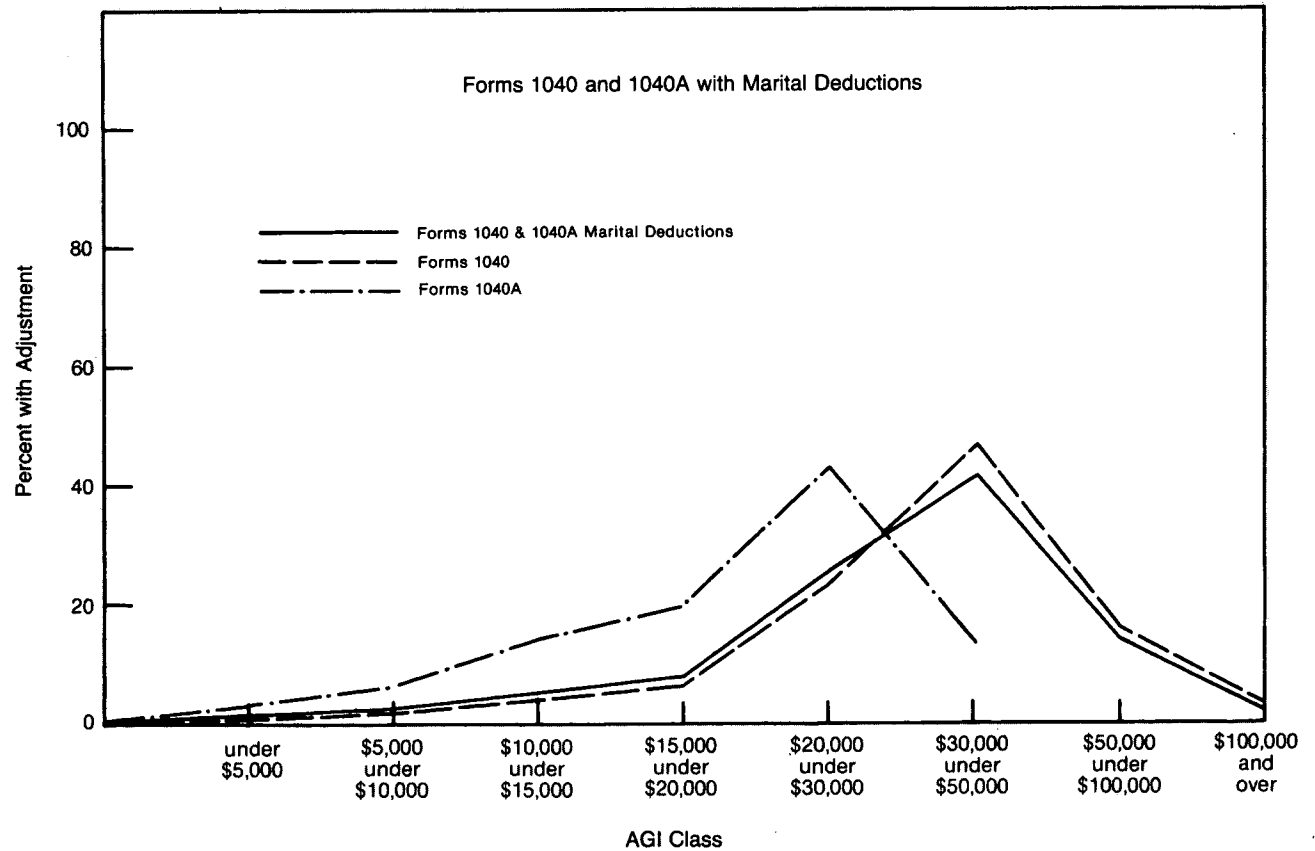
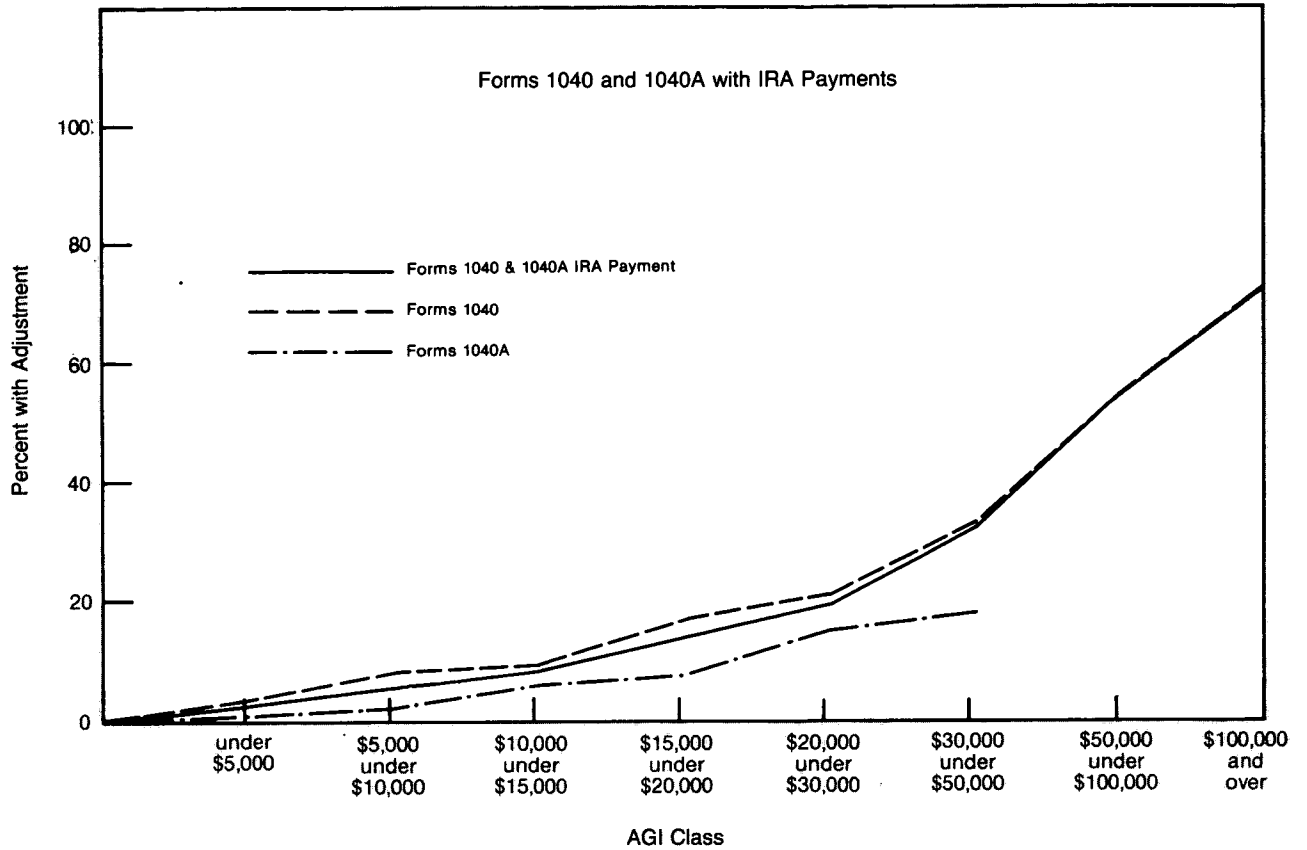
ITEMIZED DEDUCTIONS

The number of Form 1040 filers for 1984 who claimed itemized deductions in excess of the "zero bracket amount" (ZBA) increased from 58.3 percent for 1983 to 65.1 percent for 1984--a 6.8 percent increase from the comparable filing period last year (see the table below). The percent of taxpayers filing a Form 1040 partly to enable them to claim itemized deductions

Tax Years	Returns with itemized deductions	
	All returns	Forms 1040
1979	28.9%	49.6%
1980	30.6	51.7
1981	31.1	52.7
1982	34.9	57.4
1983	36.0	58.3
1984	40.7	65.1

has steadily grown over the past 6 years, mainly because of rising incomes and, in part related to rising incomes, increases in personal expenditures for medical services, state and local taxes paid, charitable contributions, and interest paid (often in connection with higher housing costs and mortgage rates) [12,13]. While the ZBA

Figure A
Selected Statutory Adjustments, 1984



remained unchanged for the seventh consecutive year, its real value declined, causing increased numbers of taxpayers with expenditures in excess of the ZBA to itemize their deductions. Table 11 shows, on a selected basis, the number of itemized deduction and other schedules and forms attached to the Form 1040.

TAX SHELTER REGISTRATION NUMBERS

The Tax Reform Act of 1984 contained several provisions designed to halt the growth of abusive tax shelters. Generally, if a taxpayer claimed any deductions, losses, credits, or other tax benefits, or reported any income relating to a tax shelter, a Form 8271 (Investor Reporting of Tax Shelter Registration Number) was also required to be submitted with the Form 1040. The tax shelter registration number had to be provided to the investor by the organizer of the tax shelter after it had been assigned the number by the IRS. For 1984, an estimated 275 thousand taxpayers (or 0.5 percent of the Form 1040 filers) reported a tax shelter registration number to the IRS with their Form 1040 return.

ATTACHED FORMS AND SCHEDULES

- o The Form W-2 (Wage and Tax Statement) continued to be the most prevalent attachment to the tax return, followed by the Schedule A (Itemized Deductions) and the Schedule B (Interest and Dividend Income). Table 12 shows that the W-2 statement was attached to 85.1 percent of all the returns filed--to 97.1 percent of Forms 1040EZ, 95.6 percent of the Forms 1040A, and 78.2 percent of Forms 1040. For joint returns, the percentage was higher than for other returns (see Table 13).
- o The number of Forms 1040 filed with a Schedule D (Capital Gains and Losses) increased from 7.5 million for Tax Year 1983 to 12.2 million for Tax Year 1984.

Beginning with 1984, individuals who received a Form 1099-B or equivalent statement, such as a broker's confirmation statement reporting sales of stocks, bonds and bartering transactions, had to report such amounts in Part VI of the Schedule D. Part VI of the Schedule D, new for Tax Year 1984, was designed to enable the IRS to compare amounts of capital gains and losses reported by brokers and barter exchanges with amounts reported by taxpayers on their tax returns. The table below shows, for the most recent 5-year period, the increase in the number of 1040's filed with a Schedule D attached.

Item	Tax Years		
	1980	1981	1982
	(Number of returns in thousands)		
	(1)	(2)	(3)
Total Forms 1040...	52,841	53,544	54,687
With Schedule D attached	6,389	6,689	7,033
Percent of total	12.1	12.5	12.9
Item	1983	1984	
	(4)	(5)	
Total Forms 1040.....	55,853	57,862	
With Schedule D attached	7,457	12,163	
Percent of total	13.4	21.0	

- o The number of Forms 1040 with a Schedule G (Income Averaging) declined for 1984--from 4.4 million for 1983 to 3.6 million for 1984. The rules for income averaging (a tax-saving option) were tightened for 1984. A taxpayer's current (1984) taxable income had to exceed 140 percent of his or her average taxable income for the 3 prior years, plus \$3,000, in order for income averaging to be used. (For 1983, the percent was 120 and the number of prior years taken into account was 4.)
- o For Tax Year 1983, 237,000 taxpayers attached Form 2440 to their tax returns in order to claim a disability income exclusion, which was available to totally disabled retirees under age 65. In addition 418,000 returns had an attached Schedule R/RP, on which the credit for the elderly was claimed. (Schedule R was used by taxpayers age 65 and over; Schedule RP by taxpayers under 65 who had pensions and annuities from a public retirement system.) For 1984, the disability income exclusion was changed to a credit, and combined on Schedule R with the retirement income credit. The new "credit for the elderly and the permanently and totally disabled" was available to disabled persons who were under age 65, and to any persons age 65 and over, as long as certain income requirements were met. Non-disabled public

retirees under age 65 were no longer eligible for the credit. Table 11 shows that 530,000 returns had a Schedule R attached for 1984. In addition, some 50,000 taxpayers erroneously attached the obsolete Form 2440 to claim the former disability exclusion.

UNEMPLOYMENT COMPENSATION

Taxpayers reporting unemployment compensation on Forms 1040 and 1040A decreased by 2.4 million for 1984--from 9.6 million for 1983 to 7.2 million for 1984. This decrease corresponds closely to the 2.2 million decline in average unemployment reported by the Bureau of Labor Statistics [14] for the same period. Of the 7.2 million taxpayers reporting unemployment compensation as income, over one-half, or 55.1 percent, had to include unemployment compensation in AGI. Almost 75 percent of the returns with taxable unemployment compensation were jointly filed returns (see Table 14).

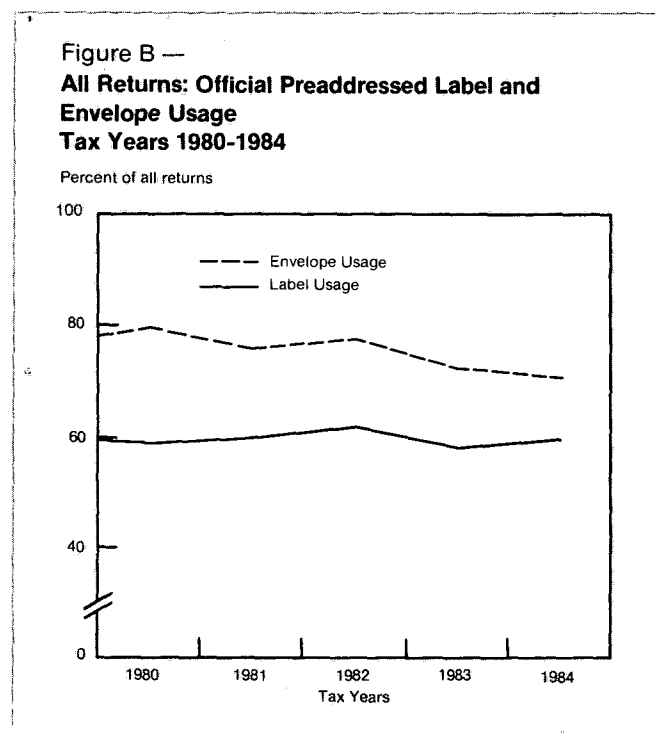
OFFICIAL PREAMDRESSED LABEL AND ENVELOPE USAGE

Use of the official IRS mailing label increased from 52.2 million returns for 1983 to 55.3 million for 1984. IRS has encouraged the use of the official preaddressed mailing label because it substantially reduces the cost of processing taxpayer documents. It also improves the chances that a return will post to the proper account on the computerized Individual Master File, without IRS having to re-transcribe the entire name, address, and social security number from the return. For Forms 1040EZ, use of the mailing label obviates the need for any transcription. The return record is read directly onto a computer tape by means of an optical scanning device.

Labels were more frequently used on returns without paid preparer signatures than on those with a preparer signature; almost 60 percent of returns without a paid preparer signature and over 40 percent of those with a preparer signature included the label. However, in spite of the fact that a smaller proportion of 1040A's than of 1040's had preparer signatures, label usage was lower on 1040A's than on 1040's. Label usage for Forms 1040EZ was 58 percent for 1984 compared to a little over 48 percent for 1983 (see Table 15).

Use of the official IRS coded envelope (provided in the IRS-mailed tax packages) was higher for Form 1040A filers (79.4 percent), than it was for Form 1040 filers (66.6 percent), possibly reflecting the practice of paid preparers to mail several tax returns in a single large envelope. Use of the preprinted codes on the official envelope greatly facilitates electronic sorting of returns in the IRS mailrooms.

Official envelope usage was greater than official label usage. This may be due to the inability to reuse the label once it is placed on a return form. If a new return form were needed to make a correction after the label had been affixed to a previous version, the label could not readily be peeled from the form and reused. Trends in the use of official labels and envelopes are shown in Figure B.



PAID PREPARER RETURNS

The number of returns with a paid preparer signature increased from 37.2 million, or 41 percent, for Tax Year 1983 to 41.5 million, or almost 45 percent, for Tax Year 1984. The increase in use of paid preparers was notable on Forms 1040 and 1040EZ. In regard to the Form 1040, the increase was particularly large -- from almost 32.0 million returns, or 57 percent, for 1983, to 36.6 million, or 63 percent, for 1984. While there has been a general trend towards increased use of paid preparers for several years, the large increase for Tax Year 1984 may have been related, at least in part, to the addition of new lines to the Form 1040 for gross and taxable social security benefits [15]. Table 14 shows the number of returns filed with a paid preparer signature by return type.

SUMMARY

The number of individual income tax returns filed through the end of April 1985 increased

by about 2.2 million over the comparable period in 1984. There is a growing trend for taxpayers to file their returns later and later each year, either during the normal filing season or, later on, through an extension of time in which to file. In addition, the complexity of the tax laws and changes to the laws and forms are other major reasons for this trend. A factor for 1984 was the increased number of taxpayers who still owed tax and, as a result, waited until the "last minute" to file.

Use of the long form (1040) has grown substantially over the past few years and, for 1984, comprised about 62.5 percent of all returns. Larger consumer expenditures, in part related to rising incomes, increases in state and local taxes, growing medical costs, high mortgage interest rates and increased housing costs, as well as the increase in total deductible amounts in excess of a static "zero bracket amount" have led more taxpayers to itemize their deductions and therefore to need Form 1040. The taxation of social security benefits for the first time added to the increase in returns filed for 1984 compared to 1983 and, because these benefits were reported on the Form 1040, to the increase in 1040 usage. Many of the returns showing social security benefits were filled out by paid preparers which added to the number and percent of all returns with a paid preparer signature.

The abolition of certain tax forms, such as the Form 2440, and changes in the tax rules, such as those governing the use of income averaging, have reduced the number of documents or the amount of information required to be submitted with the Form 1040. Increased publicity by the IRS concerning the use of the official mailing labels and envelopes has

raised taxpayer awareness concerning the advantages of their use and as a result has helped facilitate returns processing.

DATA SOURCES AND LIMITATIONS

Data for the Taxpayer Usage Study (TPUS) were derived from a continuous daily sampling of returns as they were received in the ten IRS service centers. Sampling was conducted for each service center at a designated 1-in-13,000 rate for Tax Years 1979 and 1980 and 1-in-15,000 for Tax Years 1981, 1982 and 1983. For Tax Year 1984, separate sampling rates were designated for each service center and ranged from 1-in-4,100 to 1-in-6,000. Because of budget reductions, the initial sampling rates were cut so that only one out of every three of the designated returns was used, resulting in a final sample for 1984 that was roughly comparable in size to those for earlier years, with theoretical sampling rates between 1-in-12,300 and 1-in-18,000.

The theoretical sampling rates were not used in weighting the file. Rather, a separate weight was computed for each return type (1040, 1040A, and 1040EZ) for each service center by dividing the TPUS sample into the official receipt count. The result was weights ranging from a low of 10,188.00 to a high of 20,279.44.

Figure D presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For numbers of returns other than those shown in Figure D, the corresponding CV's can be estimated by interpolation.

Because the data presented in this article are estimates based on a sample of documents

Figure C.--Population and Sample Counts by Service Center and Form Type, Tax Year 1984

(Population in thousands)

Service Center	Total		Forms 1040		Forms 1040A		Forms 1040EZ	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
U.S. Total..	92,611	7,147	57,862	4,783	18,422	1,231	16,327	1,133
Andover.....	7,819	637	4,744	420	1,435	104	1,640	113
Atlanta.....	9,967	800	5,616	502	2,490	166	1,861	132
Austin.....	10,943	694	6,235	435	2,758	136	1,950	123
Brookhaven...	7,766	733	5,094	500	1,538	136	1,134	97
Cincinnati...	7,843	704	5,094	494	1,318	104	1,431	106
Fresno.....	10,723	778	7,029	532	1,922	121	1,772	125
Kansas City..	9,815	657	6,535	472	1,652	85	1,628	100
Memphis.....	10,510	766	6,143	480	2,507	165	1,860	121
Ogden.....	10,040	749	6,917	557	1,375	86	1,748	106
Philadelphia.	7,185	629	4,455	391	1,427	128	1,303	110

filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. To use properly the statistical data provided, the magnitude of the sampling error must be known. Coefficients of variation (CV's), computed from the sample, are used to measure the magnitude of the sampling error.

Figure D.--Coefficients of Variation of Estimated Number of Returns, 1984

Estimated number of returns	Approximate Coefficients of Variation (Percent)		
	Forms 1040	Forms 1040A	Forms 1040EZ
	(1)	(2)	(3)
50,000,000...	1.67	(*)	(*)
20,000,000...	2.64	(*)	(*)
15,000,000...	3.05	3.24	3.31
10,000,000...	3.73	3.96	4.05
5,000,000...	5.28	5.61	5.73
1,000,000...	11.81	12.54	12.81
500,000...	16.70	17.73	18.12
100,000...	37.33	39.64	40.51
75,000...	43.11	45.77	46.78

(*) Not applicable because the estimated number of returns was greater than the population estimate.

NOTES AND REFERENCES

- [1] The 1984 statistics are based in all cases on filings through the end of April 1985. Data for earlier years used throughout this article for comparison purposes are also based on returns filed through April of the year following the tax year. The first detailed income and tax data for 1984 will appear in a separate article in the Winter 1985/1986 issue of the Statistics of Income Bulletin based on the larger Statistics of Income sample of returns.
- [2] U.S. Department of Labor, Bureau of Labor Statistics, Employment and Earnings, March 1985, Table A-1.
- [3] The Social Security Administration reported an increase of 1.9 million in the number of public pensioners between 1982 and 1984. The Department of Defense reported an increase of 100,000 in the number of military retirees and their

survivors for the same period. The U.S. Office of Personnel Management (OPM), however, reported a decline in the number of Federal retirees added to the roll because of fewer disability retirements (down from 14,307 added to the retirement roll in Fiscal Year 1982 to 9,756 added in Fiscal Year 1983), but also reported that normal retirements continued to increase slightly.

- [4] An analysis was made of the Form 1040 TPUS returns with social security benefits sampled during the period February 1 to March 28, 1985. It showed that about 40 percent of the taxpayers attached a payment for tax due at time of filing. By way of contrast, only 7 percent of all returns filed during that period had a balance due.
- [5] U.S. Department of Health and Human Services, Social Security Administration, Social Security Bulletin, April 1985, Table M-13.
- [6] U.S. Department of Health and Human Services, op.cit., p. 2.
- [7] Hostetter, Susan, and Holik Dan, "Preliminary Income and Tax Statistics for 1983 Individual Income Tax Returns." Statistics of Income Bulletin, Winter 1984-85, p. 19.
- [8] U.S. Department of Labor, op.cit., Table A-73.
- [9] Total tax liability, for purposes of this report, is defined as the sum of income tax after credits, self-employment tax, alternative minimum tax, tax from recapture of investment credit, social security tax on tip income not reported to employers and tax on IRA's. However, in contrast to other Statistics of Income reports, income tax after credits was computed without subtracting the earned income credit.
- [10] U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, January 1985, Volume 65. No. 1 Table 5.1, p. 14.
- [11] The number of taxpayers reporting interest income has been steadily increasing for a number of years. However, some of the additional returns reporting interest or dividend income for 1984 may have been the result of the Interest and Dividends Tax Compliance Act of 1983 (P.L. 98-67, August 5, 1983, for payments made after December 31, 1983). That law replaced the withholding of tax on interest and dividends provided for

under the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) with "backup withholding" on interest and dividends at the 20 percent rate if a payee failed to provide a payer with a correct taxpayer identification number. Many payers informed their payees of these new rules and advised them that each transaction would be reported to the IRS.

[12] Hostetter, Susan and Holik, Dan, op.cit., Figure D, p. 22,.

[13] Data Resources, Inc., Review of the U.S. Economy, "Consumer Spending," April 1985, p. 56.

[14] U.S. Department of Labor, Bureau of Labor Statistics Employment and Earnings, January 1985, p. 154.

[15] The study of returns with social security benefits, sampled February 1 to March 28, 1985, cited above in footnote [4], showed that more than three-fourths of the returns had a paid preparer signature.

Table 1.--All Returns: Marital Status, by Type of Return and Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

Marital status	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total.....	92,611	15,102	14,402	12,816	10,532	16,303	17,053	5,444	959
Single persons.....	38,105	11,415	8,911	6,393	4,434	4,352	2,144	356	99
Joint returns.....	45,899	2,313	3,390	4,653	4,753	10,708	14,261	4,985	838
Separate returns of husbands and wives.....	923	230	251	207	*92	*86	*46	-	*11
Heads of household.....	7,457	1,096	1,788	1,530	1,239	1,122	568	103	*11
Surviving spouses.....	228	*50	*62	*34	*13	*35	*35	-	-
1040 returns, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
Single persons.....	15,591	2,964	3,037	2,155	2,226	2,846	1,908	356	*99
Joint returns.....	38,168	1,687	2,200	3,310	3,396	8,280	13,473	4,985	838
Separate returns of husbands and wives.....	426	*64	*70	*77	*72	*86	*46	-	*11
Heads of household.....	3,448	251	544	599	606	853	481	103	*11
Surviving spouses.....	228	*50	*62	*34	*13	*35	*35	-	-
1040A returns, total.....	18,422	3,429	4,216	3,769	2,710	3,227	1,072	N/A	N/A
Single persons.....	6,187	1,807	1,601	1,366	699	516	196	N/A	N/A
Joint returns.....	7,731	626	1,190	1,343	1,357	2,428	788	N/A	N/A
Separate returns of husbands and wives.....	496	150	182	130	*20	*14	-	N/A	N/A
Heads of household.....	4,009	845	1,244	930	633	269	*87	N/A	N/A
1040EZ returns, total ²	16,327	6,657	4,273	2,872	1,509	976	*40	N/A	N/A

N/A - Not applicable

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

¹Includes returns with no adjusted gross income.

²All Forms 1040EZ were, by law, filed by single persons.

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

Table 2. --Joint Form 1040 and Form 1040A Returns: Deduction for Two-Earner Married Couples, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns and dollar amounts are in thousands]

Size of adjusted gross income	Joint 1040 and 1040A returns			Joint 1040 returns			Joint 1040A returns		
	Total	With deduction for two-earner married couple		Total	With deduction for two-earner married couple		Total	With deduction for two earner married couple	
		Number	Deduction		Number	Deduction		Number	Deduction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total returns.....	45,899	22,679	21,571,000	38,168	19,320	19,270,200	7,731	3,359	2,300,800
Under \$5,000 ¹	2,313	334	247,100	1,687	234	230,900	626	*99	16,200
\$5,000 under \$10,000.....	3,390	551	151,400	2,200	331	104,700	1,190	219	46,700
\$10,000 under \$15,000.....	4,653	1,295	460,700	3,310	823	212,600	1,343	473	248,100
\$15,000 under \$20,000.....	4,753	1,888	848,300	3,396	1,225	529,700	1,357	663	318,600
\$20,000 under \$30,000.....	10,708	5,770	4,007,500	8,280	4,343	2,858,300	2,428	1,427	1,149,200
\$30,000 under \$50,000.....	14,261	9,421	10,403,600	13,473	8,943	9,881,600	788	478	522,000
\$50,000 under \$100,000.....	4,985	3,049	4,903,100	4,985	3,049	4,903,100	N/A	N/A	N/A
\$100,000 or more.....	838	372	549,300	838	372	549,300	N/A	N/A	N/A

N/A - Not applicable.

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

¹Includes returns with no adjusted gross income.

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

Table 3.--Joint Form 1040 and 1040A Returns: Number With Deduction for Two-Earner Married Couple, by Presence or Absence of Supporting Schedule W

[All figures are estimates based on samples--data are in thousands]

Deduction for married couples	Total returns	Returns with Schedule W	
		Attached	Not attached
	(1)	(2)	(3)
Joint Forms 1040 and 1040A returns, total.....	45,899	18,902	26,997
Number with deduction for married couple.....	22,679	18,424	4,255
Percent with deduction.....	49.4	97.5	15.8
Joint Form 1040 returns, total.....	38,168	18,902	19,267
Number with deduction for married couple.....	19,320	18,424	897
Percent with deduction.....	50.6	97.5	4.7
Joint Form 1040A returns, total.....	7,731	N/A	7,731
Number with deduction for married couple.....	3,359	N/A	3,359
Percent with deduction.....	43.4	N/A	43.4

NOTES: This Schedule W was not required for Form 1040A filers.
Detail may not add to total because of rounding.

Table 4.--All 1040 and 1040A Returns: Number with Deduction for Payments to an Individual Retirement Arrangement (IRA), by Size of Adjusted Gross Income

[All figures are estimates based on samples--number of returns are in thousands]

Payments to an IRA, size of payment	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Form 1040 and 1040A returns, total.....	76,284	8,445	10,128	9,944	9,022	15,327	17,014	5,444	959
Returns with payments to an IRA:									
Total.....	15,353	207	589	840	1,280	3,015	5,481	3,244	697
Size of payment:									
\$1 under \$2,000.....	3,052	*77	252	163	419	802	1,089	250	-
\$2,000.....	5,587	*92	272	513	666	1,377	1,680	848	141
\$2,001 under \$2,250.....	*96	-	-	*24	-	*23	*22	*28	-
\$2,250.....	2,445	*24	*27	*62	136	385	917	670	223
\$2,251 under \$4,000.....	559	-	*14	*27	*12	*64	269	137	*35
\$4,000.....	3,559	*14	*24	*51	*37	354	1,481	1,300	298
More than \$4,000.....	*54	-	-	-	*10	*10	*23	*11	-
Returns without payments to an IRA..	60,932	8,238	9,539	9,104	7,742	12,312	11,533	2,200	262
Form 1040 returns, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
Returns with payments to an IRA:									
Total.....	14,046	174	490	590	1,054	2,511	5,286	3,244	697
Size of payment:									
\$1 under \$2,000.....	2,489	*64	195	*74	281	597	1,028	250	-
\$2,000.....	4,990	*72	230	352	593	1,149	1,605	848	141
\$2,001 under \$2,250.....	*97	-	-	*24	-	*23	*22	*28	-
\$2,250.....	2,342	*24	*27	*62	121	342	873	670	223
\$2,251 under \$4,000.....	543	-	*14	*27	*12	*64	254	137	*35
\$4,000.....	3,531	*14	*24	*51	*37	326	1,481	1,300	298
More than \$4,000.....	*54	-	-	-	*10	*10	*23	*11	-
Returns without payments to an IRA..	43,816	4,842	5,422	5,586	5,259	9,589	10,656	2,200	262
Form 1040A returns, total.....	18,422	3,429	4,216	3,769	2,710	3,227	1,072	N/A	N/A
Returns with payments to an IRA:									
Total.....	1,309	*34	100	250	226	504	195	N/A	N/A
Size of payment:									
\$1 under \$2,000.....	566	*14	*58	*89	138	206	*61	N/A	N/A
\$2,000.....	599	*20	*42	161	*73	228	*75	N/A	N/A
\$2,001 under \$2,250.....	102	-	-	-	*15	*43	*44	N/A	N/A
\$2,250.....	*15	-	-	-	-	-	*15	N/A	N/A
\$2,251 under \$4,000.....	-	-	-	-	-	-	-	N/A	N/A
\$4,000.....	*27	-	-	-	-	*27	-	N/A	N/A
More than \$4,000.....	-	-	-	-	-	-	-	N/A	N/A
Returns without payments to an IRA..	17,113	3,395	4,116	3,519	2,484	2,723	877	N/A	N/A

N/A - Not applicable.

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

¹Includes returns with no adjusted gross income.

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

Table 5.--All Returns: Number With and Without Total Tax, by Type of Return and Size of Adjusted Gross Income
[All figures are estimates based on samples--data are in thousands]

Total tax and type of return	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total.....	92,611	15,102	14,402	12,816	10,532	16,303	17,053	5,444	959
Number with total tax.....	76,659	5,202	11,939	12,039	9,926	15,318	16,205	5,108	922
Number without total tax.....	15,952	9,901	2,463	777	606	985	848	336	*37
Percent without total tax.....	17.2	65.6	17.1	6.1	5.8	6.0	5.0	6.2	3.8
Form 1040 returns, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
Number with total tax.....	50,591	2,280	4,438	5,602	5,849	11,285	15,107	5,108	922
Number without total tax.....	7,271	2,737	1,474	573	464	815	835	336	*37
Percent without total tax.....	12.6	53.6	24.9	9.3	7.3	6.7	5.2	6.2	3.8
Form 1040A returns, total.....	18,422	3,429	4,216	3,769	2,710	3,227	1,072	N/A	N/A
Number with total tax.....	14,355	765	3,287	3,579	2,596	3,069	1,059	N/A	N/A
Number without total tax.....	4,067	2,663	929	190	114	158	*13	N/A	N/A
Percent without total tax.....	22.1	77.7	22.0	5.0	4.2	4.9	1.2	N/A	N/A
Form 1040EZ returns, total....	16,327	6,657	4,273	2,872	1,509	976	*40	N/A	N/A
Number with total tax.....	11,713	2,156	4,214	2,858	1,481	964	*40	N/A	N/A
Number without total tax.....	4,614	4,501	*59	*14	*28	*12	-	N/A	N/A
Percent without total tax.....	28.3	67.6	1.4	0.5	1.9	1.9	-	N/A	N/A

N/A - Not applicable.

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

¹Includes returns with no adjusted gross income.

NOTES: Total tax is the sum of income tax after credits, self-employment tax, alternative minimum tax, tax from recapture of investment credit, social security tax on tip income not reported to employers and tax on an IRA. (Income tax after credits excludes the earned income credit).

Detail may not add to total because of rounding.

Table 6. --All Returns: Number With and Without Total Tax, by Type of Return and Paid Preparer Status
[All figures are estimates based on samples--data are in thousands]

Total tax and type of return	All returns filed	Returns with paid preparer signature	
		Total	Percent of total
	(1)	(2)	(3)
All returns, total.....	92,611	41,460	44.8
Number with total tax.....	76,659	36,736	47.9
Number without tax tax.....	15,952	4,724	29.6
Form 1040 returns, total.....	57,862	36,585	63.2
Number with total tax.....	50,591	33,135	65.5
Number without total tax.....	7,271	3,450	47.4
Form 1040A returns, total.....	18,422	4,114	22.3
Number with total tax.....	14,355	3,157	22.0
Number without total tax.....	4,067	957	23.5
Form 1040EZ returns, total.....	16,327	760	4.7
Number with total tax.....	11,713	444	3.8
Number without total tax.....	4,614	316	6.8

NOTES: For the definition of total tax, see note on table 5.

Detail may not add to total because of rounding.

Individual Income Tax Returns, 1984 Taxpayer Usage Study

Table 7.--All Returns: Number With Reported Amounts for Overpayment, Refund, and Tax Due at Time of Filing or With No Payment Reported, by Marital Status

[All figures are estimates based on samples--data are in thousands]

Type of payment reported	Total	Number of returns by marital status				
		Returns of single persons	Joint returns of husbands and wives	Separate returns of husbands and wives	Returns of heads of household	Returns of surviving spouses
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total ¹	92,611	38,105	45,899	923	7,457	228
Returns with —						
Overpayment ²	34,035	8,069	23,150	194	2,539	*82
Refund.....	66,466	28,584	30,716	561	6,522	*82
Tax due at time of filing.....	19,490	6,861	11,898	199	471	*61
No payment reported ³	3,050	1,427	1,369	*30	224	-

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

¹Total is not the sum of the detail shown below because returns could be included in more than one of the categories. Also, not all taxpayers who reported a refund also reported it in total overpayments. The reverse also occurred, but to a lesser extent.²Forms 1040 only.³Includes returns with none of the above plus returns for which IRS computed the tax.

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

Table 8.--Form 1040 Returns: Number With Adjusted Gross Income and Selected Tax and Payment Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	Number of returns with—					
	Adjusted gross income	Alternative minimum tax	Total tax	Income tax withheld	Earned income credit ¹	Tax due at time of filing
	(1)	(2)	(3)	(4)	(5)	(6)
All 1040 returns, total.....	92,611	212	76,659	78,962	4,302	19,490
No adjusted gross income.....	1,888	-	843	996	158	276
\$1 under \$5,000.....	13,214	-	4,359	10,155	1,248	1,429
\$5,000 under \$10,000.....	14,402	-	11,939	11,543	2,793	2,583
\$10,000 under \$15,000.....	12,816	-	12,039	10,795	*16	2,435
\$15,000 under \$20,000.....	10,532	*11	9,926	9,426	*16	2,070
\$20,000 under \$30,000.....	16,303	*14	15,318	14,795	*50	3,710
\$30,000 under \$50,000.....	17,053	*47	16,205	15,622	*22	4,248
\$50,000 under \$100,000.....	5,444	*82	5,108	4,797	-	2,138
\$100,000 or more.....	959	*58	922	833	-	600

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

¹Includes returns with amounts used to reduce "total tax" (for definition, see table 5) to zero, and returns with refundable amounts (where the credit exceeded "total tax").

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

Table 9.--All Returns: Number With Interest Income by Tax Year and Size of Adjusted Gross Income

[All figures are estimates based on samples--number of returns are in thousands]

Interest income	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax Year 1984									
All returns, total.....	92,611	15,102	14,402	12,816	10,532	16,303	17,053	5,444	959
Returns with interest income.....	60,001	6,309	7,118	7,437	6,721	11,621	14,736	5,114	945
Percent with interest income.....	64.8	41.8	49.4	58.0	63.8	71.3	86.4	93.9	98.5
Tax Year 1983									
All returns, total.....	90,407	15,718	15,955	13,046	10,444	16,284	14,848	4,114	
Returns with interest income.....	53,510	5,919	7,502	6,612	6,114	11,063	12,454	3,847	
Percent with interest income.....	59.2	37.7	47.0	50.7	58.5	67.9	83.9	93.5	
Tax Year 1982									
All returns, total.....	89,964	17,129	15,650	13,472	10,571	15,343	14,100	3,699	
Returns with interest income.....	50,165	5,592	6,981	6,710	6,028	9,993	11,408	3,474	
Percent with interest income.....	55.8	32.6	44.6	49.8	57.0	65.1	80.9	93.9	

¹Includes returns with no adjusted gross income.

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

Table 10.--Form 1040 Returns: Number With and Without Dividends, by Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

Dividend income	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All 1040 returns, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
Returns with dividends (before exclusion).....	16,819	885	1,242	1,354	1,516	2,950	5,350	2,790	733
Returns without dividends.....	41,043	4,131	4,670	4,821	4,797	9,151	10,592	2,654	227

¹Includes returns with no adjusted gross income.

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

Individual Income Tax Returns, 1984 Taxpayer Usage Study

Table 11.--Form 1040 Returns: Number With Selected Forms and Schedules, by Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

Form or Schedule	Total	Number of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Forms 1040, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
A Itemized Deductions.....	37,681	1,173	1,589	2,871	3,664	8,447	13,922	5,066	948
B Interest and Dividend Income.	32,219	2,227	3,408	3,408	3,046	6,116	8,873	4,231	910
C Profit (or Loss) from									
Business or Profession.....	10,150	1,091	1,046	1,339	804	2,057	2,542	1,038	235
D Capital Gains and Losses.....	12,163	927	698	1,160	960	1,933	3,514	2,242	729
E Supplemental Income Schedule.	12,346	866	1,130	1,096	1,123	2,145	3,642	1,727	618
F Farm Income and Expenses.....	3,019	552	427	358	227	527	608	254	*66
G Income Averaging.....	3,617	-	*36	122	264	797	1,187	904	308
R Credit for the Elderly.....	536	*65	226	122	*57	*52	*13	-	-
SE Computation of Social Security Self-Employment Tax.....	10,529	1,295	1,230	1,348	917	2,011	2,411	1,097	220
W Deduction for a Married Couple When Both Work.....	18,926	244	320	834	1,209	4,181	8,795	2,958	384
1116 Computation of Foreign Tax Credit.....	367	*23	*13	*50	*10	109	*68	*39	*55
2106 Employee Business Expenses...	5,633	*92	304	406	454	1,149	2,146	984	*97
2119 Sale or Exchange of Principal Residence.....	1,181	112	*47	*93	102	268	329	183	*46
2210/ Underpayment of Estimated									
2210F Income.....	3,998	*91	213	395	287	851	1,140	720	302
2440 Disability Income Exclusion..	*50	-	-	*10	-	-	*39	-	-
2441 Credit for Child and Dependent Care Expenses.....	4,565	*49	162	286	380	1,033	2,044	525	*86
3468 Computation of Investment Credit.....	5,342	574	295	623	573	969	1,157	842	308
3903 Moving Expense Adjustment....	1,247	*64	*59	126	114	246	416	211	*11
4136 Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil.....	1,610	258	164	256	128	231	335	202	*36
4255 Recapture of Investment Credit.....	1,206	157	*38	*79	*65	198	319	278	*73
4562 Depreciation.....	11,324	984	967	1,159	905	2,159	3,214	1,546	391
4684 Casualties and Thefts.....	277	*25	-	*37	*28	*75	*56	*44	*13
4797 Supplemental Schedule of Gains and Losses.....	2,669	349	*93	325	172	381	751	472	127
5329 Return for Individual Retirement Arrangement Taxes.....	*25	*14	-	-	-	-	*11	-	-
5695 Residential Energy Credit....	*94	*12	*14	-	*29	-	*14	*13	*11
6251 Alternative Minimum Tax Computation.....	3,148	104	*87	214	132	301	908	883	519
6252 Computation of Installment Sale Income.....	1,838	111	107	187	103	288	563	335	144

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

¹Includes returns with no adjusted gross income.

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

Table 12.--All Returns: Presence of W-2 Earnings Statement, by Type of Return and Size of Adjusted Gross Income
[All figures are estimates based on samples--data are in thousands]

Number with Form W-2, type of return	Total	Numbers of returns by size of adjusted gross income							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total.....	92,611	15,102	14,402	12,816	10,532	16,303	17,053	5,444	959
Number with Forms W-2, total.....	78,768	11,948	11,270	10,589	9,111	14,656	15,673	4,721	799
One.....	39,312	6,789	6,453	6,508	5,409	7,226	5,212	1,342	373
Two or more (separate earners)...	21,981	482	712	1,298	1,922	5,397	8,959	2,895	315
Two or more (same earners).....	17,474	4,677	4,105	2,783	1,779	2,033	1,501	485	111
Number with no Forms W-2.....	13,843	3,154	3,132	2,227	1,421	1,647	1,380	723	160
Form 1040 returns, total.....	57,862	5,016	5,912	6,176	6,313	12,100	15,942	5,444	959
Number with Forms W-2, total.....	45,272	2,447	3,203	4,121	4,941	10,479	14,561	4,721	799
One.....	19,829	1,426	1,969	2,400	2,655	5,031	4,633	1,342	373
Two or more (separate earners)...	18,068	275	320	688	1,157	3,938	8,480	2,895	315
Two or more (same earners).....	7,376	746	914	1,034	1,128	1,510	1,449	485	111
Number with no Forms W-2.....	12,590	2,570	2,709	2,054	1,372	1,622	1,381	722	160
Form 1040A returns, total.....	18,422	3,429	4,216	3,769	2,710	3,227	1,072	N/A	N/A
Number with Forms W-2, total.....	17,643	3,094	3,990	3,610	2,661	3,216	1,072	N/A	N/A
One.....	9,812	1,791	2,308	2,269	1,502	1,403	539	N/A	N/A
Two or more (separate earners)...	3,880	207	376	594	765	1,459	480	N/A	N/A
Two or more (same earners).....	3,951	1,096	1,307	747	394	354	*54	N/A	N/A
Number with no Forms W-2.....	778	333	226	159	*49	*11	-	N/A	N/A
Form 1040EZ returns, total....	16,327	6,657	4,273	2,872	1,509	976	*40	N/A	N/A
Number with Forms W-2, total.....	15,852	6,407	4,076	2,858	1,509	961	*40	N/A	N/A
One.....	9,671	3,571	2,176	1,840	1,252	792	*40	N/A	N/A
Two or more (same earners).....	6,180	2,835	1,900	1,018	258	169	-	N/A	N/A
Number with no Form W-2.....	475	250	197	*14	-	*14	-	N/A	N/A

N/A - Not applicable.

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

¹Includes returns with no adjusted gross income.

NOTES: For purposes of this table, even if each spouse on a joint return had two or more Forms W-2, the return was counted only in the statistics for "Two or more (separate earners)". Therefore, the statistics for "Two or more (same earners)" are understated for this reason.

Detail may not add to total because of rounding.

Table 13.--Joint Returns: Presence of W-2 Earnings Statement, by Type of Return and Size of W-2 Wages, Salaries and Tips Reported

[All figures are estimates based on samples--number of returns are in thousands]

Number with Form W-2, type of return	Total	Number of returns by size of W-2 wages, salaries and tips							
		Under ¹ \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All joint returns, total.....	45,899	9,186	2,818	3,091	3,873	9,137	12,493	4,494	807
Number with Forms W-2, total.....	39,282	3,057	2,624	2,986	3,802	9,112	12,427	4,479	796
One.....	13,272	1,896	1,514	1,411	1,387	2,983	2,997	817	268
Two or more (separate earners)...	21,735	582	709	1,104	1,870	5,165	8,617	3,271	416
Two or more (same earners).....	4,258	577	401	471	530	963	813	391	111
Number with no Forms W-2.....	6,617	6,130	193	105	*72	*25	*66	*14	*11
Joint Form 1040 returns, total	38,168	8,580	1,614	1,817	2,446	6,764	11,677	4,462	807
Number with Forms W-2, total.....	31,805	2,578	1,480	1,755	2,386	6,750	11,611	4,447	796
One.....	10,474	1,659	905	841	934	2,320	2,730	817	268
Two or more (separate earners)...	17,983	447	388	601	1,083	3,687	8,121	3,239	416
Two or more (same earners).....	3,348	472	187	314	369	743	759	391	111
Number with no Forms W-2.....	6,364	6,002	134	*62	*60	*14	*66	*14	*11
Joint Form 1040A returns, total	7,731	607	1,203	1,274	1,427	2,372	816	*32	N/A
Number with Forms W-2, total.....	7,478	478	1,144	1,231	1,416	2,361	816	*32	N/A
One.....	2,799	237	609	570	453	664	267	-	N/A
Two or more (separate earners)...	3,753	136	321	503	787	1,478	495	*32	N/A
Two or more (same earners).....	911	105	214	157	160	220	*54	-	N/A
Number with no Forms W-2.....	253	128	*59	*43	*11	*11	-	-	N/A

N/A - Not applicable.

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

¹Includes returns with no salaries and wages.

NOTES: See table 12, for an explanation of how multiple W-2's were counted for this table.

Detail may not add to total because of rounding.

Individual Income Tax Returns, 1984 Taxpayer Usage Study

Table 14.--Form 1040 and Form 1040A Returns: Number With Unemployment Compensation, by Type of Return
 [All figures are estimates based on samples--data are in thousands]

Unemployment compensation	Total	Number of returns by marital status				
		Returns of single persons	Joint returns of husbands and wives	Separate returns of husbands and wives	Returns of heads of household	Returns of surviving spouses
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 and 1040A returns, total.....	76,284	21,778	45,899	923	7,457	228
Unemployment compensation, total.....	7,243	1,796	4,674	*92	668	*13
Taxable and nontaxable amounts reported.....	3,990	721	2,977	*28	250	*13
Only total of taxable and nontaxable amounts reported.....	3,118	1,041	1,606	*53	417	-
Only taxable amount reported.....	136	*34	*91	*11	-	-
Form 1040 returns, total.....	57,862	15,591	38,168	426	3,448	228
Unemployment compensation, total.....	4,635	723	3,599	*12	288	*13
Taxable and nontaxable amounts reported.....	3,111	388	2,507	*12	190	*13
Only total of taxable and nontaxable amounts reported.....	1,479	335	1,047	-	*97	-
Only taxable amount reported.....	*45	-	*45	-	-	-
Form 1040A returns, total.....	18,422	6,187	7,731	496	4,009	N/A
Unemployment compensation, total.....	2,608	1,073	1,075	*80	380	N/A
Taxable and nontaxable amounts reported.....	879	333	470	*16	*60	N/A
Only total of taxable and nontaxable amounts reported.....	1,639	706	559	*53	320	N/A
Only taxable amount reported.....	*91	*34	*46	*11	-	N/A

N/A - Not applicable.

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

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

Table 15.--All Returns: Use of Official IRS Preaddressed Mailing Label or Envelope, by Type of Return and Paid Preparer Status

[All figures are estimates based on samples--data are in thousands]

Use of IRS mailing label, official envelope	Total	Number of returns indicating use of paid preparer			
		Total	Form 1040	Form 1040A	Form 1040EZ
	(1)	(2)	(3)	(4)	(5)
All returns.....	92,611	41,460	36,585	4,114	760
Returns with—					
Official preaddressed mailing label used.....	55,280	22,246	20,166	1,797	283
Official envelope used.....	65,272	23,150	20,202	2,620	328
Form 1040.....	57,862	n.a.	n.a.	n.a.	n.a.
Returns with—					
Official preaddressed mailing label used.....	35,444	n.a.	n.a.	n.a.	n.a.
Official envelope used.....	38,546	n/a.	n.a.	n.a.	n.a.
Form 1040A.....	18,422	n.a.	n.a.	n.a.	n.a.
Returns with—					
Official preaddressed mailing label used.....	10,363	n.a.	n.a.	n.a.	n.a.
Official envelope used.....	14,619	n.a.	n.a.	n.a.	n.a.
Form 1040EZ.....	16,327	n.a.	n.a.	n.a.	n.a.
Returns with—					
Official preaddressed mailing label used.....	9,473	n.a.	n.a.	n.a.	n.a.
Official envelope used.....	12,106	n.a.	n.a.	n.a.	n.a.

n.a. - not available.