

SOI BULLETIN



Department of the Treasury
Internal Revenue Service

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SOI BULLETIN

Department of the Treasury
Internal Revenue Service

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The SOI Bulletin provides the earliest published annual financial statistics from various types of tax and information returns filed with the Internal Revenue Service. It also includes information from periodic or special analytical studies of particular interest to tax administrators. In addition, historical data are provided for selected types of taxpayers, as well as the gross internal revenue collections and other tax related items.

Information on the availability of additional unpublished data concerning the topics in this issue may be obtained by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, DC 20224.

In addition, special Statistics of Income tabulations based on income tax returns can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

Ralph B. Bristol, Jr., Chief, Tax Statistics, Office of Tax Analysis, provided overall policy review and comments. Robert A. Wilson was the technical editor of the publication. Clementine Brittain provided editorial assistance and copy preparation.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

August 2, 1985

The Honorable James A. Baker, III
The Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the Summer 1985 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws. Presented in this issue are recent financial and tax data obtained from tax returns and associated supporting schedules.

With kind regards,

Sincerely,

A handwritten signature in cursive script, appearing to read "Roscoe Egan".

Articles in Preparation for Upcoming Issues

- Private Foundations, 1982
- Sales of Capital Assets, 1981
- Age of Taxpayers Filing Individual Income Tax Returns, 1981
- Nonresident Alien Income and Tax, 1983
- Projections of Tax Return Filings, 1986-1993
- Crude Oil Windfall Profit Tax, Fourth Quarter 1984

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Individual Income by ZIP Code Area, 1979 and 1982

By Bob Kalish and H. Lock Oh*

ZIP Code area statistics based on individual income tax returns for 1982 continued to confirm the shift in economic activity from the so-called "snow belt" to the "sun belt." This shift was previously observed in the ZIP Code data for 1979. The data also reflect the trend away from the large industrial, commercial and financial centers of nationwide significance, to smaller urban areas [1].

There appear to be other major factors at work as well, such as the emergence of new population centers in the 1970's and early 1980's located in areas associated with energy-related resources, such as oil or gas. Other new population centers reflect the general move to the South and West, with sharp increases in returns filed and income reported for cities situated in recreation or resort areas as well as in areas long popular with retired individuals. In addition to the effects of regional migration, one can also see evidence of the continuing movement, especially of higher income taxpayers, from center city ZIP Code areas to surrounding suburbs [2].

In the previous article covering Tax Years 1969 and 1979 [1], it was observed that often areas which had a reduction in number of tax return filers had an increase in median income, while the areas on the receiving end of this migration had a reduction in median income. The data appeared to indicate that the less affluent (including, in many cases, retirees) accounted for more migration than the higher-income taxpayers. However, this was not observed in comparing 1979 to 1982. It is too soon to tell whether a new trend is beginning.

Suburbs continued to grow faster than urban centers, but this tendency may be lessening. In two major urban centers of the Northeast, New York City and Boston, the growth rates of city and suburbs were about the same from 1979 to 1982 [3].

The three-digit ZIP Code areas with the largest and smallest median incomes for 1982 are shown in Figure A [4,5]. Figure B shows

the most rapidly growing areas, based on rate of increase in returns filed and in median adjusted gross income (AGI). In most cases, the names used to describe the areas are those developed by the U.S. Postal Service, although a few liberties have been taken in describing the areas in order to clarify their location. It should be noted that the rankings in Figure B that involve ZIP Code areas with small numbers of taxpayers may be affected by sampling error for 1979. The effects of sampling variability on the 1979 ZIP Code data are discussed at the end of this article.

Nearly 12,000 returns were filed for area "202-205," a ZIP Code number applicable to Federal Government facilities in Washington, DC. The effect on ZIP Code data of individual taxpayers who used a business address (or the address of a lawyer or accountant), or who used a post office box in a community other than the one they lived in, is not known for other areas of the country, although it is an obvious limitation, especially for large urban areas. This should be kept in mind, for example, when using the ZIP Code area data for Manhattan (code 100) in New York City [6].

CONCEPTUAL AND DATA LIMITATIONS

The remainder of this article discusses conceptual and data limitations that should be taken into account in analyzing the ZIP Code area statistics in Table 1. Included are conceptual concerns surrounding the ZIP Code area as a geographical entity, the definitions of income and the tax return reporting unit, the effects of tax law changes and, finally, sampling and interpolation error.

Conceptual Limitations

The ZIP Code area is a comparatively new geographic reporting unit overlapping political boundaries, such as those of counties, that normally serve as the basis for most local area statistics. There are 837 three-digit ZIP Code areas, each of which represents a postal "sectional center" or "zoned city" [7].

*Individual Special Projects Section and Coordination and Publications Staff, respectively. Prepared under the direction of Peter J. Sailer, Chief and Lillie B. Dorsey, Chief.

Individual Income by ZIP Code Area

Figure A

Ranking of Highest Income Areas Based on Median AGI, 1982					Ranking of Lowest Income Areas based on Median AGI, 1982				
1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI		1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI	
			1982	1979				1982	1979
			(expressed in 1982 dollars)					(expressed in 1982 dollars)	
1	Rock Springs eastern area, Wyoming	829	\$23,230	\$22,044	1	Mobridge area, South Dakota	576	\$8,199	\$9,943
2	Denver southern suburbs, Colorado	801	22,244	22,105	2	Somerset southern suburbs, Kentucky	426	8,247	9,707
3	Northern Virginia area, Virginia	220-221	21,882	22,735	3	San Antonio suburbs, Texas	788	8,479	9,734
4	Summit area, New Jersey	079	21,157	22,670	4	McAllen area, Texas	785	8,580	9,904
5	Gillette area, Wyoming	827	20,947	20,348	5	Greenville area, Mississippi	387	8,941	10,435
6	Hicksville (City) area, New York	118	20,904	21,753	6	Gallup (New Mexico) area, Arizona section	865	9,014	8,334
7	Shawnee Mission (City) area, Kansas	662	20,810	22,343	7	Valentine area, Nebraska	692	9,324	12,107
8	Houston suburbs, Texas	774	20,548	19,774	8	Gallup area, New Mexico	873	9,358	10,279
9	Seattle suburbs, Washington	980	20,342	21,458	9	Tucumcari area, New Mexico	884	9,363	10,371
10	Chicago South Suburban (western) area, Illinois	605	19,911	21,441	10	Grenada area, Mississippi	389	9,439	10,937
11	Conroe area, Texas	773	19,902	20,961	11	El Paso suburbs, Texas	798	9,449	11,002
12	Provo eastern area, Utah	845	19,825	18,595	12	Poplar Bluff area, Missouri	639	9,451	11,226
13	Long Island Terminal suburbs, New York	110	19,782	20,347	13	Socorro area, New Mexico	878	9,558	9,787
14	San Mateo (City), California	944	19,770	19,998	14	Selma area, Alabama	367	9,642	10,663
15	Dover area, New Jersey	078	19,754	19,955	15	Mitchell area, South Dakota	573	9,657	11,222
16	Juneau area, Alaska	998	19,640	20,698	16	Truth or Consequences area, New Mexico	879	9,789	10,640
17	Oakland suburbs, California	945	19,606	20,109	17	Asheville suburbs, North Carolina	289	9,789	10,726
18	Paterson suburbs, New Jersey	074	19,590	20,253	18	Cookeville area, Tennessee	385	9,857	11,278
19	Denver northern suburbs, Colorado	800	19,579	18,950	19	Las Vegas area, New Mexico	877	9,894	9,769
20	San Francisco suburbs, California	940	19,561	19,025	20	Durant area, Oklahoma	747	9,929	11,344

NOTE: Excluded from the lowest income areas above are overseas military personnel with San Francisco (APO-FPO) ZIP Codes.

Figure B

Ranking of Highest Growth Areas Based on Percentage Rate of Increase in Returns Filed, 1982					Ranking of Highest Growth Areas Based on Percentage Rate of Increase in Median AGI, 1982				
1982 Ranking	ZIP Code Area	3-Digit Code	Number of returns	Percent increase 1982 over 1979	1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI	Percent increase 1982 over 1979
2	Clinton area, Oklahoma	736	28,165	23.0	2	Atlantic City (city), New Jersey	084	12,087	11.7
3	Gillette area, Wyoming	827	18,952	20.1	3	Austin suburbs, Texas	789	13,998	8.7
4	Bryan area, Texas	778	65,482	19.3	4	Gallup (New Mexico) area, Arizona section	865	9,014	8.2
5	Williston area, North Dakota	588	14,539	18.2	5	Augusta (city), Georgia	309	13,225	7.8
6	West Palm Beach area, Florida	334	393,715	17.8	6	Provo eastern area, Utah	845	19,825	6.6
7	Houston suburbs, Texas	774	140,684	17.6	7	Colorado Springs (city), Colorado	809	14,316	6.5
8	Austin suburbs, Texas	786	88,836	17.2	8	Roswell area, New Mexico	882	15,066	6.4
9	Tampa suburbs, Florida	335, 342	564,139	16.9	9	Williston area, North Dakota	588	18,351	6.4
10	Midland area, Texas	797	143,884	16.3	10	Petersburg area, Virginia	238	14,403	6.1
11	Brattleboro area, Vermont	053	13,584	15.4	11	Manchester (city), New Hampshire	031	13,715	6.1
12	Orlando suburbs, Florida	327	255,672	15.3	12	Midland area, Texas	769	15,005	6.0
13	Gainesville area, Florida	326	153,606	14.9	13	Portsmouth area, New Hampshire	038	14,165	6.0
14	Fort Worth suburbs, Texas	760	236,886	14.5	14	Boulder area, Colorado	803	13,696	5.9
15	Prescott area, Arizona	863	29,958	14.1	15	Abilene (city), Texas	796	14,177	5.9
16	El Paso suburbs, Texas	798	14,099	13.9	16	Ely area, Nevada	893	13,392	5.6
17	Orlando (city), Florida	328	169,080	13.7	17	Oklahoma City suburbs, Oklahoma	730	16,550	5.6
18	Orlando suburbs, Florida	329	139,989	13.1	18	Richmond (city), Virginia	232	15,211	5.6
19	Palestine area, Texas	758	30,721	12.9	19	Austin (city), Texas	787	14,204	5.4
20	Oklahoma City suburbs, Oklahoma	730	177,903	12.6	20	Rock Springs eastern area, Wyoming	829	23,230	5.4

NOTE: Excluded from the tables above are overseas military personnel with Seattle and New York City (APO or FPO) ZIP Codes and Maryland suburbs. (see text section on conceptual limitations)

Sectional centers are identified by the name of the "hub" city in which mail is sorted for distribution to peripheral postal outlets which are, in turn, identified by the fourth and fifth digits of the ZIP Code. Zoned city boundaries generally coincide with those of the larger communities or cities.

Although its primary purpose is to meet the specific needs of the U.S. Postal Service, the ZIP Code area is not without economic significance. The three-digit areas, the next largest unit below the state, are set up to facilitate the movement of mail transportation patterns and, thus, patterns of commerce. Therefore, as economic units, they often may be equated with marketing or commuting areas. In a sense, the three-digit area may be thought of as an alternative to the county as a reporting unit for economic analysis.

ZIP Code areas obviously have limitations when used for this purpose. In contrast to counties, only limited data are currently available by ZIP Code area [8]. Moreover, because their boundaries may change, what historical data there are by ZIP Code may be difficult to compare [9]. Also, ZIP Code boundaries, particularly at the three-digit level, while significant for measuring some trends, can obscure others. For example, until 1981, Maryland suburbs were included in the same Washington, DC, ZIP Code areas as Washington itself. Thus, ZIP Code data for Washington for 1979 and 1982 are not comparable.

Summarized below are the number of three-digit ZIP Code areas whose boundaries were changed between 1979 and 1982. About 1 percent of the areas were affected. While former boundaries can be generally reconstructed by a regrouping of the underlying five-digit areas, no attempt was made to do so for this article.

Total areas	837
Areas increased in size	4
Areas decreased in size	3
Areas unchanged	830

The definitions that precede Table 1 include a list of areas and their number as well as an indication of comparability, 1979 versus 1982, based on boundary changes.

Historical comparisons based on Statistics of Income (SOI) ZIP Code data are difficult to make. Because the data are based on tax returns, those at the lower end of the income scale are affected by changes in the income cutoffs that are part of the filing requirement. For both 1979 and 1982 the filing requirement set forth income cutoffs that ranged from \$1,000 to \$7,400, depending on age, marital status and type of return. Since these filing requirements were based on current dollars, it is possible that some taxpayers who

experienced no increase in income in terms of constant dollars were brought under the tax system simply through the process of inflation.

Figure C shows the changes in median income from 1979 to 1982 in constant dollars. In the first column, the 837 3-digit ZIP Code areas are broken into three groups of 279 each, based on the median income of these areas in 1979. On the top line of the table, the 837 areas are broken into three different groups (also of 279 each), based on the rate of growth of their median incomes between 1979 and 1982. The table shows that 109 of the 279 areas with the lowest incomes in 1979 experienced high income growth rates based on the 1982 results. On the other hand, only 62 of the 279 areas with the highest incomes in 1979 were in the top income growth rate tercile for 1982. Obviously, it is harder to attain high growth rates when the median income is already very high. Nonetheless, the data appear to indicate that the relative positions of some of the 837 areas, when arrayed by size of median income, have changed.

All of the SOI data are based on the tax-defined concept of income, i.e., AGI, and this means that certain kinds of income are excluded either wholly or in part. The effect of these exclusions may be compounded by definitional differences based on tax law changes. For the majority of taxpayers, there may well be little or no difference between total economic income and AGI, but the two tend to diverge as income increases. Thus, toward the upper end of the income scale, interest on state and local Government obligations and the excluded portion of capital gains become important; neither is included in AGI. In addition, certain amounts are deductible in arriving at AGI and therefore are also excluded. Examples are trade and business expenses as well as certain employee expenses associated with a business or job, plus alimony paid, losses from sales of certain property, a part of dividend income, and contributions to self-employed retirement plans or to individual retirement arrangements. Moreover, for tax purposes, certain deductions have special meanings that differ from their normal accounting counterparts. Depreciation and depletion are but two examples of this. At the lower end of the income scale, the exclusion of social security, cash public assistance and in-kind transfer payments of various sorts may also understate income [10].

It should be noted that three major tax law changes affected the computation of AGI in 1982, relative to 1979. First, eligibility to participate in individual retirement arrangements was expanded to include all employees, even those covered by employer-sponsored plans. Second, two-earner couples became eligible for the "deduction for

Individual Income by ZIP Code Area

Figure C.--Number of ZIP Code Areas by Median Income Tercile and by Rate of Change Tercile

Median income tercile, 1982	All ZIP Code areas	Rate of change tercile, 1979 to 1982		
		Largest increase	Medium increase	Lowest or no increase
	(1)	(2)	(3)	(4)
Total	837	279	279	279
Highest tercile ..	279	99	109	71
Medium tercile ...	279	119	64	96
Lowest tercile ...	279	61	106	112

working married couples" of up to \$1,500. Third, the maximum excludable unemployment compensation was decreased from \$20,000 (\$25,000 on joint returns) to \$12,000 (\$18,000 on joint returns).

If AGI is an unusual income concept, the tax return itself is an unusual "reporting unit." Just as the ZIP Code area is designed to meet postal needs, the IRS reporting unit is designed for tax administration purposes. It is therefore synonymous neither with the "individual" nor with the "family," and is actually a hybrid of the two [11].

Data Sources and Limitations

ZIP Code data on income have been tabulated only infrequently for the SOI program [12, 13]. The most recent tabulations, shown in this article, are for 1979 and 1982. Because the data sources and basic tabulations differed for these two years, it was necessary to make a variety of statistical adjustments to the data in order to facilitate comparisons. Those who wish to use these data for analytical purposes should do so with care, and should be aware of the nature of the adjustments made to the raw data.

The ZIP Code data in this article were based on several sources. In particular, the 1979 data were derived primarily from a tabulation of a systematic 10-percent sample of the return records of all taxpayers on the Internal Revenue Service (IRS) Individual Master File (IMF), supplemented by previously published 1979 information from the SOI sample for that year [14]. The 1982 Income Year information was obtained from complete counts taken from the IMF through the end of September 1983; the return records were not subjected to sampling as they were for 1979.

There are a number of data limitations that must be considered. The 1979 data are subject to sampling error. On the other hand, the 1982

data were not ratio-adjusted, as they were for 1979, to conform with published totals in the regular Statistics of Income report. The 1979 data were adjusted to represent the full year's filing and processing; the 1982 data were not. Therefore, the statistics for 1982 actually represent about 9 month's of returns filed (and processed). (Returns processed between October and the end of the year represent about 3 percent of all returns and 4 percent of total adjusted gross income; a disproportionate number of those returns are returns of higher income individuals). The 1982 statistics are understated as a result.

The 1979 ZIP Code area data were obtained in a three-step process. First, tabulations were produced from a 10-percent systematic random sample of the IMF tax return records. For purposes of computing median AGI, these tabulations were by three-digit ZIP Code area and counted the number of returns in five AGI size classes (Under \$1, \$1 under \$10,000, \$10,000 under \$20,000, \$20,000 under \$30,000, \$30,000 under \$50,000, and \$50,000 or more). Special ZIP Code tabulations by state were then adjusted to agree with already published state totals taken from the regular annual SOI series. This step was taken to improve consistency (even though the defined populations, SOI versus the Master File, were not exactly the same).

Once the 1979 adjusted tabulations were produced, median AGI was calculated using an osculatory interpolation method [15]. Medians devised in this way are generally better than those obtained in the more customary manner of simple linear interpolation. Both linear and osculatory interpolation depend greatly, however, on the width of the size class in which the median falls. The wider the class interval, the greater the potential error may be. Moderate interpolation errors were therefore to be expected, given that the median class was about \$10,000 wide. For purposes of this article, all 1979 medians so derived were converted to 1982 dollars [4].

The 1982 ZIP Code data were obtained in a two-step process. First, tabulations were produced from complete totals of the IMF tax return records (for returns processed by IRS through September 1983). Then, oscillatory interpolation was employed in calculating median AGI for the 1982 distributions in a manner similar to that employed for 1979. (Since for the 1982 data, the median class was again about \$10,000 wide, moderate interpolation errors are again to be expected.)

Because the same interpolation methods were used for 1979 and 1982, it is likely that the differences in the median for the two years' distributions would not be affected as much as the levels estimated for each year are. More information on this issue is provided in a paper presented at the 1983 American Statistical Association meetings [16].

The 1982 data were based on a 100-percent sample and thus there is no sampling error. For 1979, however, the data were based on a 10-percent sample which was adjusted to the 1979 state totals estimated by the SOI sample [12]. Figure D presents approximated coefficients of variation (CV's) for frequency estimates for 1979. The approximate CV's shown here are intended only as a general indication of the reliability of the data. (For numbers other than those shown below, the corresponding CV's can be estimated by interpolation.)

DEFINITIONS

For 1979 and 1982, the full ZIP Code consisted of five-digits. The first digit identifies one of ten postal national service areas, each consisting of from three to seven states. The second digit identifies a state, a

portion of a large state, or two small states. The third digit identifies a portion of a state, known as a "sectional center" or "zoned city," while the fourth and fifth digits pinpoint an individual post office facility and the area it serves.

In Table 1, statistics are presented for each three-digit area, comprising sectional centers and zoned cities.

Sectional Centers.--A sectional center consists of a hub-city and surrounding towns and rural areas. Mail is sorted in the hub-city post office for distribution to post offices in surrounding towns. Hub-cities, therefore, are chosen in such a way as to be the natural transportation centers for the sectional centers. The most distant post office is to be no more than two to three hours driving time away from the hub-city.

Sectional centers are identified by the name of the hub-city. Thus, "077 Red Bank" designates an area consisting of Red Bank, New Jersey, and surrounding towns. Sometimes a sectional center is identified by more than one three-digit code. For instance, code "210" identifies towns around Baltimore, Maryland, beginning with letters A through L, while code "211" identifies towns in the Baltimore sectional center whose names begin with M through Z. Since neither 210 nor 211 identifies one contiguous area, they have been combined in these tabulations.

There are also cases where more than one three-digit code applies to a sectional center and each three-digit code represents a contiguous area by itself. Thus, 301 represents towns to the north of Atlanta,

Figure D.--Coefficients of Variation (Percent) For Estimated Numbers of Returns, Tax Year 1979

Size of estimate	Total returns	Returns by size of adjusted gross income in 1979 dollars				
		Under \$10,000	\$10,000 to \$20,000	\$20,000 to \$30,000	\$30,000 to \$50,000	\$50,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
1,000.....	16.27	16.27	12.33	10.80	10.80	8.03
5,000.....	12.86	12.86	9.79	8.53	8.53	6.32
10,000.....	12.03	12.03	9.16	7.98	7.98	5.91
25,000.....	9.71	9.71	7.40	6.44	6.44	4.77
50,000.....	7.75	7.75	5.90	5.14	5.14	3.80
75,000.....	6.68	6.68	5.07	4.42	4.42	N/A
100,000.....	5.97	5.97	4.54	3.96	3.96	N/A
200,000.....	4.50	4.50	3.41	2.98	N/A	N/A
500,000.....	3.04	3.04	N/A	N/A	N/A	N/A
1,000,000.....	2.25	N/A	N/A	N/A	N/A	N/A

N/A - Not applicable.

Georgia; 302, towns to the south of Atlanta. These areas are shown separately in the statistics and designated as "301 Atlanta (North)" and "302 Atlanta (South)," respectively.

Sectional centers do not cross state boundaries. There are some cases where a city in one state serves as the natural transportation center for a portion of another state. Thus, it is not unusual for a sectional center to have a hub-city which lies in a different state. However, whenever one hub-city serves two states, the sectional centers in each of the states are given separate numbers. Thus, Charlotte, North Carolina, serves as hub-city for sectional center 280-281 (entirely within North Carolina) and sectional center 297 (entirely within South Carolina). The latter sectional center is designated "297 Charlotte, North Carolina, (South Carolina offices)" for the statistics, and is shown as part of South Carolina.

Zoned Cities.--In addition to the sectional centers, some three-digit codes represent simply a city by itself. This is true of many of the largest cities in the country, which have been designated as "zoned cities," i.e., they have been divided up into individual mail delivery areas (zones), each served by its own post office facility.

It should be noted that the boundaries of the zoned cities, as identified by the U.S. Postal Service, are not always identical with the cities' political boundaries. As in the case of sectional centers, the boundaries of the zoned cities were chosen to reflect economic, not political realities. Thus, the zoned city of Baltimore includes those portions of Anne Arundel, Baltimore, and Howard counties which are economically integrated with the city.

Some zoned cities also serve as hub-cities for sectional centers. As a result, many sectional centers assume the shapes of rings surrounding these large cities. For instance, the three-digit code 441 represents the zoned city of Cleveland, Ohio; the code 440 represents the surrounding towns and rural areas (i.e., the sectional center).

The zoned cities and sectional centers of Atlanta, Georgia; Pittsburgh, Pennsylvania; and Spokane, Washington present a further variation on this principle. There is one code (in the case of Spokane, it is 992) that represents the central city; a second code (990) represents the "metro" which is defined as the immediately surrounding area; and a third code (991) which represents the sectional center which is the area surrounding the metro.

New York City is a special case in that it is represented by a total of eight three-digit

codes. The boroughs of Manhattan, Richmond, the Bronx, and Brooklyn are represented by ZIP Codes 100, 103, 104, and 112, respectively; ZIP Codes areas 111, 113, 114, and 116 are in the borough of Queens.

In Table 1, wherever a three-digit code represents a city or metro, it is so designated. Thus, the heading "152 Pittsburgh (Metro)*" applies to the close-in suburbs; and "150 Pittsburgh*" designates the surrounding sectional center. Whenever an asterisk is shown following the name of an area, it indicates that this is a "surrounding area;" the hub-city after which the area is named is not included.

NOTES AND REFERENCES

- [1] See Wilson, Robert, and Oh, H. Lock, "Individual Income by ZIP Code Area, 1969 and 1979," Statistics of Income Bulletin, Spring 1983.
- [2] For a brief review of geographic patterns of filing individual income tax returns, see Blacksin, Jack and Plowden, Ray, "Statistics of Income for Individuals: A Historical Perspective," 1981 Proceedings, American Statistical Association, Section on Statistical Uses of Administrative Records.
- [3] Population and migration estimates by county based on individual income tax returns are available from the Internal Revenue Service. The migration data show the number of taxpayers whose county of residence (as indicated by the address shown on their tax returns) changed between 1980 and 1982. AGI of migrants and nonmigrants is also available by county. For additional information about purchasing the results of this study, write to the Director, Statistics of Income Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.
- [4] Constant dollars were based on the personal consumption (PCE) implicit price deflator (1972=100) calculated by the Department of Commerce, Bureau of Economic Analysis. The deflator was available only on a national level; regional or state adjustment factors were not calculated. (Therefore, any evaluation of the varying effect of inflation on increases or decreases in median income by state, region or ZIP Code area must be based on the national deflation adjustment factor.) Since the index stood at 162.5 in 1979 and 206.0 in 1982, the deflator for the 1979 dollars was 0.7888 (162.5 divided by 206.0). See U.S. Department of Commerce, Bureau of Economic Analysis, National

Income and Product Accounts of the United States, 1929-76, Statistical Tables, U.S. Government Printing Office, 1981, Table 7.1, page 219 and the Survey of Current Business, July 1983, and July 1984, Table 7.1. For discussions of the deflator, see, e.g., the Survey of Current Business, March 1978, Vol. 57, No. 3, and March 1979, Vol. 58, No. 11.

Some of the other factors that should be taken into account in comparing 1979 with 1982 are the varying effects of inflation by geographic area which have an unknown impact on median income in constant dollars. Also, data for the states of California, Florida, New York, and Washington include overseas military personnel because army and fleet post office addresses are located in these states.

- [5] Table 1 shows both median income and mean income for each three-digit ZIP Code for 1982.
- [6] See Childers, Danny R., and Hogan, Howard "Matching IRS Records to Census Records: Some Problems and Results" in Statistics of Income and Related Administrative Record Research: 1984.
- [7] There are actually more than 837 three-digit ZIP Codes, but some have been combined.
- [8] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Reports, Statistics of Income--1972 Small Area Data, Individual Income Tax Returns, Publication 1008, 1977, and Statistics of Income--1974, Small Area Data, Individual Income Tax Returns, Publication 1008, 1979. These reports present tax return data by county.
- [9] Maps generally of three-digit ZIP Code areas by state may be found in the 1982 National ZIP Code and Post Office Directory, U.S. Postal Service, 1981. Among other sources, maps are also presented annually in the various Bell system Yellow Pages directories.
- [10] Income in kind, such as food produced for home consumption, is another factor that might be included as "economic" in contrast to "taxable" income. Such income is likely to have a more noticeable effect at the lower end of the income scale.
- [11] In this context, see Irwin, Richard and Herriot, Roger, "An Initial Look at Preparing Local Estimates of Household Size from Income Tax Returns," 1982 Proceedings, American Statistical Association, Section on Applications of Administrative Records Data.
- [12] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income--1966, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1969. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1966.
- [13] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income--1969, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1972. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1969.
- [14] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1979, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1982.
- [15] See Oh, H. Lock, "Osculatory Interpolation with a Monotonicity Constraint," 1977 Proceedings, American Statistical Association, Section on Statistical Computing.
- [16] For further details on the methods employed, see Wilson, Robert A., "Postal ZIP Code Area Statistics from Internal Revenue Records" in Statistics of Income and Related Administrative Record Research: 1983.

Individual Income by ZIP Code Area

Three-Digit ZIP Code Area Titles and Numbers by State Per Region
(Postal National Service Area)

POSTAL NATIONAL SERVICE AREA 0

MASSACHUSETTS

010 - Springfield*
 011 - Springfield (City)
 012 - Pittsfield
 013 - Springfield
 014 - Worcester*
 015 - Worcester*
 016 - Worcester (City)
 017 - Framingham
 018 - Middlesex - Essex
 019 - Middlesex - Essex
 020 - Boston*
 021 - 022 - Boston (City)
 023 - Brockton*
 024 - Brockton (City)
 025 - Buzzards Bay
 026 - Buzzards Bay
 027 - Providence, R.I.
 (Massachusetts Offices)*

RHODE ISLAND

028 - Providence*
 029 - Providence (City)

NEW HAMPSHIRE

030 - Manchester*
 031 - Manchester (City)
 032 - Concord*
 033 - Concord (City)
 034 - Keene
 035 - Littleton
 036 - Bellows Fall, Vt.
 (New Hampshire Offices)*
 037 - White River Junction, Vt.
 (New Hampshire Offices)*
 038 - Portsmouth

MAINE

039 - Portsmouth, N.H.
 (Maine Offices)*
 040 - Portland*
 041 - Portland (City)
 042 - Auburn
 043 - Augusta
 044 - Bangor
 045 - Portland*
 046 - Bangor*
 047 - Houlton
 048 - Rockland
 049 - Waterville

VERMONT

050 - White River Junction
 051 - Bellows Falls
 052 - Bennington
 053 - Brattleboro
 054 - Burlington
 056 - Montpelier
 057 - Rutland
 058 - St. Johnsbury
 059 - Littleton, N.H.
 (Vermont Offices)*

CONNECTICUT

060 - Hartford*
 061 - Hartford (City)
 062 - Willimantic
 063 - New London
 064 - New Haven*
 065 - New Haven (City)
 066 - Bridgeport (City)
 067 - Waterbury
 068 - Stamford*
 069 - Stamford (City)

NEW JERSEY

070 - Newark*
 071 - Newark (City)
 072 - Elizabeth (City)
 073 - Jersey City (City)
 074 - Paterson*
 075 - Paterson (City)
 076 - Hackensack
 077 - Red Bank
 078 - Dover
 079 - Summit
 080 - South Jersey
 081 - Camden (City)
 082 - Atlantic City*
 083 - South Jersey
 084 - Atlantic City (City)
 085 - Trenton*
 086 - Trenton (City)
 087 - Trenton*
 088 - New Brunswick*
 089 - New Brunswick (City)

POSTAL NATIONAL SERVICE AREA 1

NEW YORK

090 - 098 APO and FPO (New York City)
 100 - Manhattan (City) 1/
 103 - Staten Island (City) 1/
 104 - Bronx (City) 1/
 105 - Westchester County
 106 - White Plains (City)
 107 - Yonkers (City)
 108 - New Rochelle (City)
 109 - Suffern
 110 - Queens*
 111 - Long Island City (City) 1/
 112 - Brooklyn (City) 1/
 113 - Flushing (City) 1/
 114 - Jamaica (City) 1/
 115 - Hicksville*
 116 - Far Rockaway (City) 1/
 117 - Hicksville*
 118 - Hicksville (City)
 119 - Riverhead
 120 - 121 - Albany*
 122 - Albany (City)
 123 - Schenectady (City)
 124 - Kingston
 125 - Poughkeepsie*
 126 - Poughkeepsie (City)
 127 - Monticello
 128 - Glens Falls
 129 - Plattsburg
 130 - 131 - Syracuse*

132 - Syracuse (City)
 133 - 134 - Utica*
 135 - Utica (City)
 136 - Watertown
 137 - 138 - Binghamton*
 139 - Binghamton (City)
 140 - 141 - Buffalo*
 142 - Buffalo (City)
 143 - Niagara Falls (City)
 144 - 145 - Rochester*
 146 - Rochester (City)
 147 - Jamestown
 148 - Elmira*
 149 - Elmira (City)

PENNSYLVANIA

150 - Pittsburgh*
 151 - Pittsburgh (Metro)*
 152 - Pittsburgh (City)
 153 - Washington
 154 - Uniontown
 155 - Johnstown*
 156 - Greensburg
 157 - Indiana
 158 - Du Bois
 159 - Johnstown
 160 - Butler
 161 - New Castle
 162 - Butler
 163 - Oil City
 164 - Erie*
 165 - Erie (City)
 166 - Altoona
 167 - Bradford
 168 - State College
 169 - Wellsboro
 170 - Harrisburg*
 171 - Harrisburg (City)
 172 - Harrisburg*
 173 - Lancaster*
 174 - York (City)
 175 - Lancaster*
 176 - Lancaster (City)
 177 - Williamsport
 178 - Harrisburg*
 179 - Pottsville
 180 - Lehigh Valley
 181 - Allentown (City)
 182 - Wilkes-Barre
 183 - Lehigh Valley*
 184 - Scranton*
 185 - Scranton (City)
 186 - Wilkes-Barre*
 187 - Wilkes-Barre (City)
 188 - Scranton*
 189 - Southeastern
 190 - Philadelphia*
 191 - Philadelphia (City)
 193 - Southeastern
 194 - Southeastern
 195 - Reading*
 196 - Reading (City)

DELAWARE

197 - Wilmington*
 198 - Wilmington (City)
 199 - Wilmington*

Individual Income by ZIP Code Area

POSTAL NATIONAL SERVICE AREA 2

DISTRICT OF COLUMBIA

- 200 - Washington, DC (City) 4/
- 202 - 205 - Federal Government 2/

MARYLAND

- 206 - Prince Georges
- 207 - 208 - Prince Georges 3/
- 209 - Silver Spring (City) 3/
- 210 - 211 - Baltimore*
- 212 - Baltimore (City)
- 214 - Annapolis (City)
- 215 - Cumberland
- 216 - Easton
- 217 - Frederick
- 218 - Salisbury
- 219 - Baltimore*

VIRGINIA

- 220 - 221 - Northern Virginia
- 222 - Arlington (City)
- 223 - Alexandria (City)
- 224 - 225 - Fredericksburg
- 266 - Winchester
- 227 - Culpeper
- 228 - Harrisonburg
- 229 - Charlottesville
- 230 - 231 - Richmond*
- 232 - Richmond (City)
- 233 - 234 - Norfolk*
- 235 - Norfolk (City)
- 236 - Newport News (City)
- 237 - Portsmouth (City)
- 238 - Petersburg
- 239 - Farmville
- 240 - 241 - Roanoke
- 242 - Bristol
- 243 - Pulaski
- 244 - Charlottesville
- 245 - Lynchburg
- 246 - Bluefield, W.Va.
(Virginia Offices)*

WEST VIRGINIA

- 247 - Bluefield (East)
- 248 - Bluefield (West)*
- 249 - Lewisburg
- 250 - 251 - 252 - Charleston*
- 253 - Charleston (City)
- 254 - Martinsburg
- 255 - Huntington (North)*
- 256 - Huntington (South)*
- 257 - Huntington (City)
- 258 - 259 - Beckley
- 260 - Wheeling
- 261 - Parkersburg
- 262 - Buckhannon
- 263 - 264 - Clarksburg
- 265 - Clarksburg*
- 266 - Gassaway
- 267 - Cumberland, Md.
(West Virginia Offices)*
- 268 - Petersburg

NORTH CAROLINA

- 270 - Greensboro (West)*
- 271 - Winston-Salem (City)
- 272 - 273 - Greensboro (East)*
- 274 - Greensboro (City)
- 275 - Raleigh*
- 276 - Raleigh (City)

- 277 - Durham (City)
- 278 - Rocky Mount
- 279 - Rocky Mount*
- 280 - 281 - Charlotte*
- 282 - Charlotte (City)
- 283 - Fayetteville
- 284 - Fayetteville*
- 285 - Kinston
- 286 - Hickory
- 287 - Asheville*
- 288 - Asheville (City)
- 289 - Asheville*

SOUTH CAROLINA

- 290 - 291 - Columbia*
- 292 - Columbia (City)
- 293 - Greenville*
- 294 - Charleston
- 295 - Florence
- 296 - Greenville
- 297 - Charlotte, N.C.
(South Carolina Offices)*
- 298 - Augusta, Ga.
(South Carolina Offices)*
- 299 - Savannah, Ga.
(South Carolina Offices)*

POSTAL NATIONAL SERVICE AREA 3

GEORGIA

- 300 - Atlanta (Metro)*
- 301 - Atlanta (North)*
- 302 - Atlanta (South)*
- 303 - Atlanta (City)
- 304 - Swainsboro
- 305 - Gainesville
- 306 - Athens
- 307 - Chattanooga, Tenn.
(Georgia Offices)*
- 308 - Augusta*
- 309 - Augusta (City)
- 310 - Macon*
- 312 - Macon (City)
- 313 - Savannah*
- 314 - Savannah (City)
- 315 - Waycross
- 316 - Valdosta
- 317 - Albany
- 318 - Columbus*
- 319 - Columbus (City)

FLORIDA

- 320 - Jacksonville*
- 322 - Jacksonville (City)
- 323 - Tallahassee
- 324 - Panama City
- 325 - Pensacola
- 326 - Gainesville
- 327 - Orlando*
- 328 - Orlando (City)
- 329 - Orlando*
- 330 - Miami*
- 331 - 332 - Miami (City)
- 333 - Fort Lauderdale (City)
- 334 - West Palm Beach
- 335, 342 - Tampa*
- 336 - Tampa (City)
- 337 - St. Petersburg (City)
- 338 - Lakeland
- 339 - Fort Myers
- 340 - APO and FPO (Miami)

ALABAMA

- 350 - 351 - Birmingham*
- 352 - Birmingham (City)
- 354 - Tuscaloosa
- 355 - Birmingham*
- 356 - Huntsville*
- 357 - Huntsville*
- 358 - Huntsville (City)
- 359 - Gadsden
- 360 - Montgomery*
- 361 - Montgomery (City)
- 362 - Anniston
- 363 - Dothan
- 364 - Evergreen
- 365 - Mobile*
- 366 - Mobile (City)
- 367 - Selma
- 368 - Opelika
- 369 - Meridian, Miss.
(Alabama Offices)*

TENNESSEE

- 370 - 371 - Nashville*
- 372 - Nashville (City)
- 373 - Chattanooga*
- 374 - Chattanooga (City)
- 376 - Johnson City
- 377 - 378 - Knoxville*
- 379 - Knoxville (City)
- 380 - Memphis*
- 381 - Memphis (City)
- 382 - McKenzie
- 383 - Jackson
- 384 - Columbia
- 385 - Cookeville

MISSISSIPPI

- 386 - Memphis, Tenn.
(Mississippi Offices)*
- 387 - Greenville
- 388 - Tupelo
- 389 - Grenada
- 390 - 391 - Jackson*
- 392 - Jackson (City)
- 393 - Meridian
- 394 - Laurel
- 395 - Gulfport
- 396 - McComb
- 397 - Columbus

POSTAL NATIONAL SERVICE AREA 4

KENTUCKY

- 400 - Louisville (East)*
- 401 - Louisville (West)*
- 402 - Louisville (City)
- 403 - Lexington (North)*
- 404 - Lexington (South)*
- 405 - Lexington (City)
- 406 - Frankfort
- 407 - Corbin (West)
- 408 - Corbin (East)*
- 409 - Corbin (Central)
- 410 - Cincinnati, Ohio
(Kentucky Offices)*
- 411 - Ashland (North)
- 412 - Ashland (South)*
- 413 - Campton (South)
- 414 - Campton (North)*
- 415 - Pikeville (East)
- 416 - Pikeville (West)*
- 417 - Hazard (West)

Individual Income by ZIP Code Area

418 - Hazard (East)*
 420 - Paducah
 421 - Bowling Green (East)
 422 - Bowling Green (West)*
 423 - Owensboro
 424 - Evansville, Ind.
 (Kentucky Offices)*
 425 - Somerset (North)
 426 - Somerset (South)*
 427 - Elizabethtown

OHIO

430 - Columbus (North)*
 431 - Columbus (South)*
 432 - Columbus (City)
 433 - Columbus*
 434 - Toledo (East)*
 435 - Toledo (West)*
 436 - Toledo (City)
 437 - Zanesville (South)
 438 - Zanesville (North)*
 439 - Steubenville
 440 - Cleveland*
 441 - Cleveland (City)
 442 - Akron*
 443 - Akron (City)
 444 - Youngstown*
 445 - Youngstown (City)
 446 - Canton*
 447 - Canton (City)
 448 - Mansfield*
 449 - Mansfield (City)
 450 - Cincinnati (West)*
 451 - Cincinnati (East)*
 452 - Cincinnati (City)
 453 - Dayton*
 454 - Dayton (City)
 455 - Springfield (City)
 456 - Chillicothe
 457 - Athens
 458 - Lima

INDIANA

460 - Indianapolis (North)*
 461 - Indianapolis (South)*
 462 - Indianapolis (City)
 463 - Gary*
 464 - Gary (City)
 465 - South Bend*
 466 - South Bend (City)
 467 - Fort Wayne*
 468 - Fort Wayne (City)
 469 - Kokomo
 470 - Cincinnati, Ohio
 (Indiana Offices)*
 471 - Louisville, Ky.
 (Indiana Offices)*
 472 - Columbus
 473 - Muncie
 474 - Bloomington
 475 - Washington
 476 - Evansville*
 477 - Evansville (City)
 478 - Terre Haute
 479 - Lafayette

MICHIGAN

480, 483 - Royal Oak
 481 - Detroit*
 482 - Detroit (City)
 484 - Flint*
 485 - Flint (City)
 486 - Saginaw (West)

487 - Saginaw (East)*
 488 - Lansing*
 489 - Lansing (City)
 490 - Kalamazoo (East)
 491 - Kalamazoo (West)*
 492 - Jackson
 493 - Grand Rapids (East)* 3/
 494 - Grand Rapids (West)*
 495 - Grand Rapids (City) 4/
 496 - Traverse City
 497 - Gaylord
 498 - Iron Mountain (East)
 499 - Iron Mountain (West)

POSTAL NATIONAL SERVICE AREA 5

IOWA

500 - 502 - Des Moines*
 503 - Des Moines (City)
 504 - Mason City
 505 - Fort Dodge
 506 - Waterloo*
 507 - Waterloo (City)
 508 - Creston
 510 - Sioux City*
 511 - Sioux City (City)
 512 - Sheldon
 513 - Spencer
 514 - Carroll
 515 - Omaha, NE
 (Iowa Offices)*
 516 - Omaha, NE
 (Iowa Offices)*
 520 - Dubuque
 521 - Decorah
 522 - 523 - Cedar Rapids*
 524 - Cedar Rapids (City)
 525 - Ottumwa
 526 - Burlington
 527 - Rock Island, Ill.
 (Iowa Offices)*
 528 - Davenport (City)

WISCONSIN

530 - Milwaukee (North)*
 531 - Milwaukee (South)*
 532 - Milwaukee (City)
 534 - Racine (City)
 535 - Madison*
 537 - Madison (City)
 538 - Madison*
 539 - Portage
 540 - St. Paul, Minn.
 (Wisconsin Offices)
 541 - Green Bay (West)*
 542 - Green Bay (East)*
 543 - Green Bay (City)
 544 - Wausau
 545 - Rhinelander
 546 - La Crosse
 547 - Eau Claire
 548 - Spooner
 549 - Oshkosh

MINNESOTA

550 - St. Paul*
 551 - St. Paul (City)
 553 - Minneapolis*
 554 - Minneapolis (City)
 556 - Duluth (East)*
 557 - Duluth (West)*
 558 - Duluth (City)
 559 - Rochester

560 - Mankato
 561 - Windom
 562 - Willmar
 563 - St. Cloud
 564 - Brainerd
 565 - Detroit Lakes
 566 - Bemidji
 567 - Thief River Falls

SOUTH DAKOTA

570 - Sioux Falls*
 571 - Sioux Falls (City)
 572 - Watertown
 573 - Mitchell
 574 - Aberdeen
 575 - Pierre
 576 - Mobridge
 577 - Rapid City

NORTH DAKOTA

580 - Fargo*
 581 - Fargo (City)
 582 - Grand Forks
 583 - Devils Lake
 584 - Jamestown
 585 - Bismarck
 586 - Dickinson
 587 - Minot
 588 - Williston

MONTANA

590 - Billings*
 591 - Billings (City)
 592 - Wolf Point
 593 - Miles City
 594 - Great Falls
 595 - Havre
 596 - Helena
 597 - Butte
 598 - Missoula
 599 - Kalispell

POSTAL NATIONAL SERVICE 6

ILLINOIS

600 - Chicago North
 Suburban (East)*
 601 - Chicago North
 Suburban (West)*
 602 - Evanston (City)
 603 - Oak Park (City)
 604 - Chicago South Suburban (East)*
 605 - Chicago South Suburban (West)*
 606 - Chicago (City)
 609 - Kankakee
 610 - Rockford*
 611 - Rockford (City)
 612 - Rock Island
 613 - LaSalle
 614 - Galesburg
 615 - Peoria*
 616 - Peoria (City)
 617 - Bloomington
 618 - Champaign (North)
 619 - Champaign (South)
 620 - St. Louis, Missouri
 (Illinois Offices)*
 622 - St. Louis, Missouri
 (Illinois Offices)*
 623 - Quincy
 624 - Effingham
 625 - Springfield (East)*

626 - Springfield (West)*
 627 - Springfield (City)
 628 - Centralia
 629 - Carbondale

MISSOURI

630 - St. Louis*
 631 - St. Louis (City)
 633 - St. Louis*
 634 - Hannibal
 635 - Kirksville
 636 - Flat River
 637 - Cape Girardeau
 638 - Sikeston
 639 - Poplar Bluff
 640 - Kansas City*
 641 - Kansas City (City)
 644 - St. Joseph*
 645 - St. Joseph (City)
 646 - Chillicothe
 647 - Harrisonville
 648 - Joplin
 650 - Mid-Missouri
 651 - Jefferson City (City)
 652 - Mid-Missouri
 653 - Sedalia
 654 - 655 - Rolla
 656 - 657 - Springfield*
 658 - Springfield (City)

KANSAS

660 - Kansas City*
 661 - Kansas City (City)
 662 - Shawnee Mission (City)
 664 - 665 - Topeka*
 666 - Topeka (City)
 667 - Fort Scott
 668 - Topeka*
 669 - Salina
 670 - 671 - Wichita*
 672 - Wichita (City)
 673 - Independence
 674 - Salina
 675 - Hutchinson
 676 - Hays
 677 - Colby
 678 - Dodge City
 679 - Liberal

NEBRASKA

680 - Omaha*
 681 - Omaha (City)
 683 - 684 - Lincoln*
 685 - Lincoln (City)
 686 - Columbus
 687 - Norfolk
 688 - Grand Island
 689 - Hastings
 690 - McCook
 691 - North Platte
 692 - Valentine
 693 - Alliance

POSTAL NATIONAL SERVICE AREA 7

LOUISIANA

700 - New Orleans*
 701 - New Orleans (City)
 703 - Thibodaux
 704 - Hammond
 705 - Lafayette
 706 - Lake Charles

707 - Baton Rouge*
 708 - Baton Rouge (City)
 710 - Shreveport*
 711 - Shreveport (City)
 712 - Monroe
 713 - Alexandria (East)
 714 - Alexandria (West)*

ARKANSAS

716 - Pine Bluff
 717 - Camden
 718 - Texarkana Tx.
 (Arkansas Offices)*
 719 - Hot Springs National Park
 720 - 721 - Little Rock*
 722 - Little Rock (City)
 723 - West Memphis
 724 - Jonesboro
 725 - Batesville
 726 - Harrison
 727 - Fayetteville
 728 - Russellville
 729 - Fort Smith

OKLAHOMA

730 - Oklahoma City*
 731 - Oklahoma City (City)
 734 - Ardmore
 735 - Lawton
 736 - Clinton
 737 - Enid
 738 - Woodward
 739 - Liberal, Kans.
 (Oklahoma Offices)*
 740 - Tulsa*
 741 - Tulsa (City)
 743 - Vinita
 744 - Muskogee
 745 - McAlester
 746 - Ponca City
 747 - Durant
 748 - Shawnee
 749 - Poteau

TEXAS

750 - Dallas*
 751 - Dallas*
 752 - Dallas (City)
 754 - Greenville
 755 - Texarkana
 756 - Longview
 757 - Tyler
 758 - Palestine
 759 - Lufkin
 760 - Fort Worth*
 761 - Fort Worth (City)
 762 - Denton
 763 - Wichita Falls
 764 - Fort Worth*
 765 - Waco*
 766 - Waco*
 767 - Waco (City)
 768 - Abilene*
 769 - Midland*
 770 - Houston (City)
 773 - Conroe
 774 - Houston*
 775 - Houston*
 776 - Beaumont*
 777 - Beaumont (City)
 778 - Bryan
 779 - Victoria
 780 - San Antonio (West)*

781 - San Antonio (East)*
 782 - San Antonio (City)
 783 - Corpus Christi*
 784 - Corpus Christi (City)
 785 - McAllen

TEXAS

786 - Austin*
 787 - Austin (City)
 788 - San Antonio*
 789 - Austin
 790 - Amarillo*
 791 - Amarillo (City)
 792 - Childress
 793 - Lubbock*
 794 - Lubbock (City)
 795 - Abilene*
 796 - Abilene (City)
 797 - Midland
 798 - El Paso*
 799 - El Paso (City)

POSTAL NATIONAL SERVICE AREA 8

COLORADO

800 - Denver (North)*
 801 - Denver (South)*
 802 - Denver (City)
 803 - Boulder
 804 - Golden
 805 - Longmont
 806 - Brighton
 807 - Fort Morgan
 808 - Colorado Springs*
 809 - Colorado Springs (City)
 810 - Pueblo
 811 - Alamosa
 812 - Salida
 813 - Durango
 814 - Montrose
 815 - Grand Junction
 816 - Glenwood Springs

WYOMING

820 - Cheyenne
 821 - Yellowstone National Park
 822 - Wheatland
 823 - Rawlins
 824 - Worland
 825 - Riverton
 826 - Casper
 827 - Gillette
 828 - Sheridan
 829 - Rock Springs (East)
 830 - Rock Springs (North)*
 831 - Rock Springs (West)*

IDAHO

832 - Pocatello
 833 - Twin Falls
 834 - Pocatello
 835 - Lewiston
 836 - Boise*
 837 - Boise (City)
 838 - Spokane, Washington
 (Idaho Offices)*

UTAH

840 - Salt Lake City*
 841 - Salt Lake City (City)
 843 - Ogden*

Individual Income by ZIP Code Area

844 - Ogden (City)
 845 - Provo (East)*
 846 - Provo (North)
 847 - Provo (South)*

ARIZONA

850 - Phoenix (City)
 852 - Phoenix*
 853 - Phoenix*
 855 - Globe
 856 - Tucson*
 857 - Tucson (City)
 859 - Show Low
 860 - Flagstaff
 863 - Prescott
 864 - Kingman
 865 - Gallup, New Mexico
 (Arizona Offices)*

NEW MEXICO

870 - Albuquerque*
 871 - Albuquerque (City)
 873 - Gallup
 874 - Farmington
 875 - Santa Fe
 877 - Las Vegas
 878 - Socorro
 879 - Truth or Consequences
 880 - Las Cruces
 881 - Clovis
 882 - Roswell
 883 - Carrizozo
 884 - Tucumcari

NEVADA

890 - Las Vegas*
 891 - Las Vegas (City)
 893 - Ely
 894 - Reno* 4/
 895 - Reno (City)
 897 - Carson City (City) 3/
 898 - Elko

POSTAL NATIONAL SERVICE AREA 9

CALIFORNIA

900 - Los Angeles (City)
 902 - Inglewood*
 903 - Inglewood (City)
 904 - Santa Monica (City)

905 - Torrance (City)
 906 - Whittier
 907 - Long Beach*
 908 - Long Beach (City)
 910 - Pasadena*
 911 - Pasadena (City)
 912 - Glendale (City)
 913 - Van Nuys*
 914 - Van Nuys (City)
 915 - Burbank (City)
 916 - North Hollywood (City)
 917 - Alhambra*
 918 - Alhambra (City)
 920 - San Diego*
 921 - San Diego (City)
 922 - Palm Springs
 923 - San Bernardino*
 924 - San Bernardino (City)
 925 - Riverside (City)
 926 - Santa Ana*
 927 - Santa Ana (City)
 928 - Anaheim (City)
 930 - Oxnard
 931 - Santa Barbara (City)
 932 - Bakersfield*

CALIFORNIA

933 - Bakersfield (City)
 934 - San Luis Obispo
 935 - Mojave
 936 - Fresno*
 937 - Fresno (City)
 939 - Salinas
 940 - San Francisco*
 941 - San Francisco (City)
 943 - Palo Alto (City)
 944 - San Mateo (City)
 945 - Oakland*
 946 - Oakland (City)
 947 - Berkeley (City)
 948 - Richmond (City)
 949 - San Rafael
 950 - San Jose*
 951 - San Jose (City)
 952 - Stockton (North)
 953 - Stockton (South)*
 954 - Santa Rosa
 955 - Eureka
 956 - Sacramento (West)*
 957 - Sacramento (East)*
 958 - Sacramento (City)
 959 - Marysville

960 - Redding
 961 - Reno, Nevada
 (California Offices)*
 962 - 966 - APO and FPO (San Francisco)

HAWAII

967 - Honolulu*
 968 - Honolulu (City)

OREGON

970 - Portland (East)*
 971 - Portland (West)*
 972 - Portland (City)
 973 - Salem
 974 - Eugene
 975 - Medford
 976 - Klamath Falls
 977 - Bend
 978 - Pendleton
 979 - Boise, Idaho
 (Oregon Offices)*

WASHINGTON

980 - Seattle*
 981 - Seattle (City)
 982 - Everett
 983 - Tacoma*
 984 - Tacoma (City)
 985 - Olympia
 986 - Portland, Oregon
 (Washington Offices)*
 987 - APO and FPO (Seattle)
 988 - Wenatchee
 989 - Yakima
 990 - Spokane (Metro)*
 991 - Spokane*
 992 - Spokane (City)
 993 - Pasco
 994 - Lewiston, Idaho
 (Washington Offices)*

ALASKA

995 - 996 - Anchorage
 997 - Fairbanks
 998 - Juneau
 999 - Ketchikan

*Surrounding area only; does not include central city.

1/ Zoned cities 100, 103, 104, 111, 112, 113, 114 and 116, taken together
 comprise New York City.

2/ Individuals giving offices of the Federal Government as their address.

3/ Area increased in size from 1979 to 1982.

4/ Area reduced in size from 1979 to 1982.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
UNITED STATES												
TOTAL	92694302	15470	92363428	33795759	24215605	30037322	3647950	666792	210360017	14680	19310	2870
ALABAMA												
TOTAL	1372550	13630	1357949	552541	363913	400989	33929	6577	3354227	12930	17100	2290
350	191064	15430	187659	73379	51455	59447	2996	382	478984	13480	16590	2010
352	191873	14940	181747	67122	48478	55710	8318	2119	412662	14380	20290	3180
354	57023	12850	56629	24042	14670	16306	1330	281	138963	12360	16790	2260
355	52928	13490	51902	21920	14732	14345	729	176	131464	12270	15500	1950
356	106417	15430	105979	41563	26399	35093	2564	360	265491	13810	17560	2330
357	33277	14650	35172	13791	9571	11088	664	58	89900	13460	16530	2070
358	63185	14750	65936	23880	15931	22098	3723	304	153819	15310	20300	3040
359	80294	13440	79080	34259	21569	21964	1078	210	197797	11970	15330	1850
360	72383	11880	70934	33732	18771	17073	1171	187	181779	10670	14530	1710
361	72170	13630	72198	28819	19539	20891	2404	545	171762	13180	18090	2590
362	58489	12870	59507	24150	17690	16782	762	123	148801	12710	15610	1840
363	69792	12680	69886	28765	19734	19890	1216	281	174131	12640	16140	2070
364	37649	11930	36613	16921	9879	9099	562	152	94205	11060	14960	1900
365	72342	14640	73858	28773	19223	24101	1507	254	191824	13740	17000	2200
366	105214	13230	103116	41782	26925	30493	3081	835	248142	13070	18210	2660
367	40845	10640	40533	20824	9929	8933	705	142	108184	9640	13880	1710
368	60038	12540	60225	25533	17835	15754	959	144	147402	12140	15270	1810
369	7567	12280	6975	3286	1583	1922	160	24	18917	10870	15910	2050
ALASKA												
TOTAL	188339	19630	206625	68296	39401	69216	27686	2026	451975	18990	25340	4670
995	125036	20260	137787	45037	26336	45579	19312	1523	302140	19150	25850	4750
997	37159	17930	40364	13702	8018	13222	5137	285	89256	18100	24330	4570
998	17884	20700	19467	6487	3410	7035	2377	158	40749	19640	24810	4560
999	8260	19070	9007	3070	1637	3380	860	60	19830	19020	23270	4230
ARIZONA												
TOTAL	1076686	13890	1124256	422264	304546	351791	39218	6437	2613255	14090	18390	2500
850	322881	14280	325399	118566	92078	102042	10739	1974	725170	14320	18350	2540
852	231842	14910	253456	89825	66793	82316	11921	2101	576663	15090	20240	2910
853	136646	15090	148350	51915	40809	49735	5266	625	361545	15050	18790	2500
855	23148	14140	21893	8773	6102	6635	349	34	59807	13060	15750	1900
856	49734	13380	50907	20153	13871	15397	1310	176	132052	13300	16710	2130
857	202007	13260	211578	82010	55866	64968	7484	1250	465711	13720	18300	2490
859	13128	13380	13489	5643	3439	4187	220	*	39344	12650	15790	1720
860	37568	11700	36665	17193	8451	10219	744	58	100207	10940	15290	1800
863	26248	12850	29958	12649	8225	8163	774	147	67739	12320	16520	2110
864	20681	12340	22671	10189	6371	5705	362	44	51998	11420	14890	1670
865	12803	8330	9890	5348	2541	1924	77	*	33029	9010	11700	1180
ARKANSAS												
TOTAL	801906	12520	790811	341885	225217	203395	16580	3734	1941908	11930	15720	2050
716	62351	12930	61135	26824	15805	16957	1324	225	160579	11860	15720	2070
717	44237	12580	44156	18072	12107	12630	1019	328	111120	12780	17520	2600
718	31965	11910	30802	14433	8361	7566	377	65	78088	10870	14060	1670
719	46883	11840	45981	21021	13082	10824	853	201	106544	11170	15180	1910
720	176607	13580	175907	71738	49750	50356	3528	535	435521	12760	16080	2050
722	84460	14190	81353	30327	22086	24582	3416	942	183446	14160	19880	3070
723	69968	11370	66943	32966	18285	14333	1081	278	182055	10200	13760	1710
724	62291	12150	59781	27226	18084	13276	957	238	147068	11180	14140	1740
725	26873	11240	27812	13117	8353	5906	366	70	68330	10740	13710	1540
726	33310	11080	34829	16971	10598	6661	506	93	82071	10320	13290	1470
727	70467	12520	71414	30402	21719	17537	1472	284	166665	12030	15340	1940
728	29430	11860	30041	13908	8788	6807	453	85	74232	10990	14140	1620
729	63064	13200	60657	24880	18199	15960	1228	390	146189	12540	16320	2160
CALIFORNIA ^{2/}												
TOTAL	10069500	16050	10187742	3542777	2632830	3389236	534525	88374	23045484	15510	20670	2970
900	793738	12500	763953	317872	229837	180300	26750	9194	1832346	12330	18320	2750
902	482249	16810	422770	140644	111123	136002	27234	7767	1002514	15970	23420	3880
903	48911	13940	46253	16786	14937	13505	970	55	124086	13800	16660	1860

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
CALIFORNIA - CONTINUED												
904	48943	15590	48207	15887	13942	14975	3064	939	82720	15710	22440	3950
905	69751	18920	70440	20474	16617	27872	5185	292	149864	18960	22600	3330
906	253406	17550	247119	79006	63911	92400	10700	1102	593000	16840	20480	2750
907	219988	17870	218316	69525	55165	81035	11823	768	532465	17080	20770	2760
908	157922	15710	157629	52401	43592	53687	6768	1181	388221	15700	20280	2970
910	107729	18250	107535	32563	25750	38513	8931	1778	235047	18200	24770	3890
911	65222	15530	63854	21347	16356	18764	5251	2136	136069	15980	27130	5080
912	69064	16960	70010	22042	18830	23383	4916	839	144075	16560	22280	3410
913	374490	18330	374704	121052	84166	132726	32414	4346	873882	17870	23430	3330
914	91760	16210	99750	32662	26839	32131	6413	1705	202762	16020	22840	3640
915	42518	17370	41929	12872	11140	15271	2396	250	85623	17090	21520	3280
916	72062	15830	72604	25469	20560	22029	3705	841	146461	14770	20140	3140
917	512421	17860	522639	172399	128311	194756	25081	2092	1327261	16830	20450	2580
918	28294	16050	29578	9753	8966	9797	980	82	61786	15210	18470	2520
920	420387	15340	437193	159310	111780	142123	20168	3812	984362	14850	20210	2760
921	356707	13970	362380	131868	98842	115326	14356	1988	755205	14520	18980	2590
922	122710	12760	125986	55012	34831	31283	3687	1173	324947	11830	16940	2300
923	215559	15690	236493	85536	61288	81628	7204	837	564706	14950	18390	2220
924	56647	12640	51893	21042	14416	15208	1056	171	119267	12890	16520	2010
925	86649	16590	86535	30386	21629	30995	3166	359	208012	15680	19560	2430
926	498580	18160	511252	160488	120425	183133	40914	6292	1104075	17860	23620	3480
927	152093	16690	160102	57082	40384	50359	10916	1361	413944	15220	21120	2750
928	102191	16980	102771	34440	27732	35242	4887	470	236375	15770	19910	2620
930	178783	17090	186111	61969	45723	68075	9323	1021	461175	16660	20750	2730
931	72839	14220	73816	27536	19504	21433	4206	1137	141094	14240	21250	3440
932	136741	13540	143594	60004	39210	40003	3611	766	385230	12490	16440	2120
933	89977	16890	95743	32644	22799	34819	4610	871	230479	16540	20840	3030
934	111249	14270	119087	44810	29527	39497	4581	672	268167	14520	18780	2540
935	74573	18260	77047	25949	16748	30469	3688	193	185121	17690	20430	2670
936	100759	13580	105960	46620	26879	29000	2906	555	289851	11840	15920	2030
937	125936	14190	125252	48586	32729	38298	4641	998	284773	13740	18300	2570
939	115093	13990	116006	43536	32257	34828	4395	990	272795	13970	19880	2760
940	328455	19020	332314	88120	81793	129076	28222	5103	678323	19560	25730	4280
941	353650	14760	348204	115328	106189	107832	14889	3966	606563	15070	20620	3480
943	40631	17200	40013	12404	9467	13232	4136	774	78104	17890	26090	4620
944	53401	20000	53446	14368	12674	20899	4859	646	106330	17770	24840	3990
945	621098	20110	642405	182224	145731	261516	47914	5020	1432921	19610	23730	3460
946	152819	15550	147639	50548	42963	45911	6889	1328	303893	14950	19990	2970
947	61340	13460	58064	22859	14769	16352	3451	633	98179	13560	19750	3130
948	49195	17300	48882	15072	13203	18737	1779	91	111099	16970	19810	2620
949	138061	18500	138808	42402	31802	49361	12659	2584	276645	18500	25260	4160
950	253849	17350	259222	84187	61793	91618	19043	2581	564430	17230	22400	3300
951	284272	18470	297135	89601	70774	115950	19654	1156	684653	18410	22100	3040
952	110241	15030	112975	43861	27964	36628	3865	657	261565	13980	18180	2490
953	194468	14190	196574	78183	51570	61088	4973	810	481613	13360	16880	2200
954	134591	14720	137684	51639	36086	43928	5301	730	299482	14270	18460	2490
955	50891	13410	47152	20604	11572	13838	975	163	103329	12000	15880	2060
956	262151	17310	271935	96137	64769	98280	11586	1163	628587	15930	19650	2580
957	29605	12140	28893	12402	7653	8031	731	76	59112	12150	15930	1860
958	203899	15880	208569	72702	56498	71321	7008	1040	428960	15210	19100	2660
959	126703	12890	127638	54646	34524	34842	3101	525	293869	12150	15850	2010
960	79909	14380	76409	31872	19674	22986	1622	255	180087	12660	16010	2030
961	15292	13860	15113	6352	3994	4484	253	30	35507	12490	15110	1880
962	119038	9950	124157	67694	41223	14511	719	10	234473	8990	12150	1320
COLORADO												
TOTAL	1261473	15690	1309367	451929	329645	451955	65473	10365	2871035	15840	20510	3050
800	176847	18950	193417	53270	45731	83182	10433	801	435469	19580	22520	3160
801	98196	22100	108707	31219	19144	41393	14403	2548	260891	22240	29320	5070
802	357135	15290	356591	118264	99813	119255	15898	3361	713142	15630	20740	3310
803	47356	12930	47980	19131	11107	13786	3485	471	86888	13700	20750	3340
804	59654	18020	60847	20251	13050	22415	4378	753	131652	17390	22800	3520
805	93004	15730	96965	34217	23502	34959	3921	366	219701	15830	19350	2590
806	46496	15400	47474	18072	12445	15261	1491	205	112521	14050	17340	2340
807	25575	14300	25657	10236	7200	7925	761	135	61014	13080	15770	2420
808	23208	11130	23773	11203	5659	6288	538	85	53657	10840	14800	1880
809	117902	13450	127783	46937	35372	40570	4266	638	286050	14320	18540	2430
810	75403	13320	72546	30193	18767	21678	1660	248	170769	12680	16170	2120
811	17217	10630	17166	8477	4535	3781	302	71	43703	10160	12870	1650

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
COLORADO - CONTINUED												
812	20707	12590	20657	8974	5195	6008	418	62	46936	12060	15590	1950
813	16690	12150	17292	7522	4464	4803	416	87	39314	11990	16010	2110
814	19393	12800	20129	8683	5197	5794	391	64	48715	12130	15160	1950
815	33198	15470	36577	12678	9434	12958	1313	194	84019	15650	19200	2580
816	33492	15270	35806	12602	9030	12499	1399	276	76594	15550	19670	2940
CONNECTICUT												
TOTAL	1376436	17410	1425433	467057	365588	498163	76040	18585	2995473	16470	22130	3770
060	257347	18110	270038	85824	67568	101127	13502	2017	569033	17200	21370	3470
061	138993	15450	141339	48377	41082	44530	5876	1474	278685	14970	20060	3390
062	47853	16010	49041	16734	13224	17541	1390	152	107835	15580	18630	2670
063	95807	16510	106254	35436	27958	38912	3462	486	229998	16100	19480	2960
064	312468	18510	320960	101747	76170	123365	17132	2546	686752	17750	21860	3540
065	113844	14560	114251	41729	32978	35352	3424	768	229513	14190	18280	2770
066	73189	14730	77213	27288	22045	24043	3263	574	162006	14660	19280	3040
067	124701	16300	127524	44506	34880	43666	3686	786	271617	15140	19000	2860
068	162523	19780	167637	50591	36334	52538	19824	8350	357237	19100	33120	7080
069	49711	18410	51176	14825	13349	17089	4481	1432	102797	17850	27070	5170
DELAWARE												
TOTAL	248170	16860	254063	92451	62165	85592	12035	1820	568816	15160	20160	3060
197	72155	19060	74992	24176	17143	29889	3525	259	172131	17910	20830	3020
198	95090	17460	96001	33065	22346	32424	6846	1320	206900	16440	23170	3930
199	80925	13900	83070	35210	22676	23279	1664	241	189785	12290	16080	2070
DISTRICT OF COLUMBIA												
TOTAL	473078	15160	300554	107974	94006	79735	15295	3544	579564	13980	19960	3270
200	461200	15440	289949	104785	90685	76367	14588	3524	553435	13910	19940	3270
202 ^{3/}	11878	15710	10605	3189	3321	3368	707	20	26129	15920	20430	3220
FLORIDA^{2/}												
TOTAL	3900884	12910	4333711	1726594	1233916	1190948	145445	36808	9287053	13040	18310	2800
320	185988	12240	207490	89011	56127	55764	5538	1050	467508	12120	17040	2310
322	233500	13650	244799	93095	69375	73195	7524	1610	549873	13720	18300	2770
323	89197	11890	95555	42612	24968	25154	2421	400	215650	11600	16090	2170
324	72248	11790	77457	35497	21639	18817	1233	271	183462	11160	14800	1880
325	155747	12750	170024	68085	46662	50602	3984	691	391876	13110	17210	2380
326	133716	11430	153606	70367	43507	35527	3502	703	338180	11150	15260	2040
327	221723	12770	255672	103362	69889	72085	8860	1476	565720	12960	17700	2510
328	148749	12480	169080	67710	48830	47659	4046	835	359375	12950	17070	2400
329	123763	13880	139989	52815	36668	44409	5148	949	299975	14180	19130	2920
330	350046	13400	371788	140992	107446	106996	13370	2984	791869	13660	18700	2880
331	512477	13410	547566	217033	154277	145063	31193	*	1157439	13130	19650	3300
333	217971	13710	231140	84019	67825	67085	9589	2622	461549	14140	19920	3220
334	334365	13990	393715	143056	111182	114094	18963	6420	823064	14310	22080	3920
335	482581	12970	564139	221501	167431	154027	17205	3975	1170101	13120	17790	2610
336	190435	12590	204095	85225	58165	53617	5617	1471	434349	12400	17140	2510
337	138678	11840	147732	63328	44209	35316	3847	1032	283033	11960	16530	2430
338	150473	12620	162603	69806	46586	41672	3623	916	379191	12020	16200	2240
339	159227	13090	172796	66778	51486	45990	6287	2255	362726	13300	19200	3120
340	*	0	24465	12302	7644	3876	643	*	52113	9930	14410	1880
GEORGIA												
TOTAL	2115568	13070	2135895	851090	573977	627258	71119	12451	5027253	13230	17800	2450
300	289653	17970	309512	95817	76778	116209	19039	1669	698324	17640	21700	3150
301	159338	15150	165321	60488	44018	56330	3962	523	408867	14620	17980	2310
302	223127	16720	235648	81498	57846	86698	8722	884	584362	16090	19610	2600
303	349331	12570	339854	137672	94536	84878	17739	5029	700826	12850	19770	3230
304	54069	10820	53527	26311	14681	11579	797	159	132800	10220	13430	1620
305	99353	12320	99674	43786	28971	25037	1549	331	237481	11690	15050	1780
306	82099	11850	83272	38724	22615	19810	1806	317	195745	10970	15240	1920
307	90753	13810	87434	35172	27334	23432	1200	296	214583	12690	15610	1910
308	32212	11920	33014	14501	8922	9040	484	67	85053	11790	15250	1820
309	71919	12270	71435	27965	20813	20347	1954	356	167262	13230	17320	2290
310	133176	12120	133661	57617	34726	38271	2694	353	328926	12130	15820	2040
312	59360	12700	58464	23576	14953	17705	1832	398	135923	13210	18130	2540

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
GEORGIA - CONTINUED												
313	31155	11390	33664	14842	10056	8404	326	36	82789	11610	14780	1660
314	76993	13180	74999	30854	19439	21898	2244	564	173817	12850	18120	2600
315	78993	11900	77946	34852	20974	20275	1562	283	191250	11530	15440	1950
316	45264	11220	44868	21478	12760	9764	677	189	111357	10560	14070	1700
317	149631	11670	145978	68158	38374	36016	2851	579	368614	10930	14670	1880
318	20842	11210	19819	9476	5305	4599	354	85	48688	10600	14820	1840
319	68300	12050	67805	28303	20876	16966	1327	333	160581	12260	16200	2060
HAWAII												
TOTAL	412922	14670	426840	161900	114023	131025	17895	1997	925388	13990	18510	2470
967	226279	15220	237515	90255	61193	76331	9133	603	553025	14150	18330	2280
968	186643	14100	189325	71645	52830	54694	8762	1394	372358	13820	18740	2710
IDAHO												
TOTAL	353402	15370	346165	138769	93768	103880	8381	1367	881148	13130	16460	2060
832	50057	16880	49905	18672	12524	17487	1088	134	138164	14610	16970	2080
833	50297	13720	49892	21483	14772	12507	932	193	126911	11930	14450	1770
834	41841	15140	42252	16891	10852	13049	1300	160	118313	13340	16940	2100
835	24938	16520	23104	9284	6173	7066	500	81	56285	13140	16490	2170
836	69702	14150	67156	28618	19528	17693	1133	184	171542	12100	14790	1720
837	61564	16450	60872	21153	16053	20820	2398	448	139691	15420	19800	2740
838	55003	15620	52984	22668	13866	15258	1030	162	130237	12230	15770	1920
ILLINOIS												
TOTAL	4901286	17610	4639030	1572364	1178016	1648188	202091	38371	10559458	16090	20480	3260
600	573486	19820	560805	172658	118111	206042	50467	13527	1255081	19220	26760	5050
601	450797	19790	442311	133191	100730	181123	24548	2719	1019836	18890	22240	3420
602	36260	18050	34991	10576	8513	11758	3296	848	67786	17990	25940	4980
603	34300	18310	32918	9689	8067	12027	2508	627	66352	13360	24770	4590
604	497930	19650	472421	152381	107641	190715	19460	2224	1100408	17950	20820	3160
605	262052	21440	257883	75440	54108	103027	21667	3641	589999	19910	25040	4330
606	1338713	15250	1221769	426456	378575	378388	31373	6977	2749712	14420	18310	2820
609	69088	16560	62739	23629	16337	21139	1381	253	146595	14280	17210	2410
610	111887	17630	105055	37428	27118	37464	2651	394	249022	15240	17850	2570
611	99022	17880	90624	31378	22793	32951	2859	643	205713	15870	19670	2980
612	104828	19680	96976	32421	22620	37451	3998	486	225920	17130	20100	3130
613	71080	17420	66349	24272	16197	23960	1684	236	151817	15180	18100	2660
614	69619	16900	64066	24712	16705	20971	1435	243	147622	13880	16770	2350
615	82005	21260	76594	24698	16536	31593	3461	306	186751	18480	20690	3090
616	86198	18780	77856	25955	18230	29078	3905	688	174700	17080	21220	3420
617	75823	17990	72367	24715	17917	26293	3043	399	162576	16200	19800	3050
618	108179	16170	103666	39502	25747	34613	3262	542	227572	14310	18160	2670
619	42915	16060	41641	16223	10609	13624	1013	172	95150	13820	17180	2470
620	122783	17360	116853	43587	28557	41445	2874	390	269409	14820	18050	2610
622	169592	16710	163202	59499	40905	57852	4336	610	377929	15050	18360	2650
623	49260	15140	47244	18937	13146	13910	1010	241	108534	13050	16280	2310
624	60604	15090	60792	24696	15850	18520	1427	299	141468	13040	16580	2380
625	86093	18590	80528	27701	18597	30864	2872	494	187492	16740	19830	3020
626	64029	16980	62207	23052	15689	21373	1828	265	144074	14720	17960	2620
627	63772	15790	60957	21095	16583	20799	2034	446	126105	15280	19310	3000
628	88433	14600	87130	34101	22430	28010	2157	432	202512	13690	17300	2510
629	82538	13040	79086	34372	19705	23198	1542	269	179323	12070	16050	2200
INDIANA												
TOTAL	2227638	17030	2134086	785375	543341	734162	60738	10470	5012728	14780	18380	2720
460	122605	18660	119726	42889	27678	42642	5610	907	286901	15900	20140	3130
461	134125	18630	131577	45468	30641	50767	4292	409	322671	16600	19290	2790
462	340959	15780	330025	118438	88225	110087	11100	2175	722540	14360	19140	2990
463	238542	20860	224663	74179	48804	92910	7735	1035	538812	18080	20440	3160
464	78532	18320	68147	25426	15594	25583	1435	109	169590	15300	18020	2570
465	142714	16650	138981	50745	38681	45160	3643	752	330629	14390	17880	2560
466	65907	15430	61656	23273	15748	20517	1737	381	136894	14330	18400	2800
467	104998	17270	101976	38391	28042	33577	1695	271	252236	14030	16640	2210
468	114741	16810	104372	37039	27442	35887	3242	762	238633	15140	19280	2950
469	133644	17120	125325	48062	31777	42025	3073	383	302780	14110	17230	2450
470	30825	16450	31889	12055	8550	10689	532	63	80831	14090	16750	2210

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
INDIANA - CONTINUED												
471	88355	15800	87663	33525	23759	28480	1651	248	212114	13860	16940	2260
472	69746	16900	66674	25296	17072	22210	1759	337	162745	14230	17700	2510
473	139580	16230	128391	50457	34258	40642	2565	469	306525	13500	16730	2340
474	74556	13750	74818	31012	20017	22002	1527	260	170270	12660	16530	2310
475	60315	14100	59419	23855	16180	17980	1122	282	140779	13100	16460	2330
476	42627	18030	43348	14580	10003	16999	1564	202	105524	17150	20150	3080
477	73861	15820	71402	25899	18630	24049	2146	678	153503	14840	19460	3160
478	71331	14880	67417	26924	17365	21361	1449	318	156982	13360	17200	2530
479	99675	15790	96617	37862	24875	30595	2856	429	221769	13660	17320	2530
IOWA												
TOTAL	1202827	16450	1146182	431828	294667	380236	33682	5769	2650911	14320	17670	2520
500	192696	16630	187836	69637	47426	64045	5813	915	434869	14690	17820	2560
503	109769	16590	105024	36165	27647	36496	3819	897	222477	15580	20270	3150
504	50106	15160	48203	18857	13970	14472	1270	234	110621	13410	16190	2260
505	65601	16190	61631	24300	16837	18421	1772	301	141888	13340	16360	2300
506	71895	17770	68691	25318	17221	23774	2145	233	166398	14840	17610	2460
507	37903	18810	34093	11227	7678	13704	1293	191	78499	17750	20610	3030
508	16891	12620	15865	7321	4488	3727	300	29	37041	11050	12840	1700
510	40155	15960	37526	15268	10405	10865	844	144	97074	12840	15070	2080
511	35175	14930	33135	12487	8538	10911	873	326	75410	14300	18790	2810
512	16879	16940	16623	6467	4812	4521	452	61	41915	13300	15190	1990
513	21819	15530	21024	8609	5822	5891	591	111	48114	12750	15810	2150
514	23054	14160	21987	9028	6142	6194	539	84	52626	12690	15200	2060
515	58743	14630	57646	22414	15891	18084	1087	170	134127	13540	16190	2160
516	12143	13060	11311	4737	3248	3044	226	56	26133	12350	15390	2130
520	58905	15830	55266	22585	14160	16820	1426	275	135329	13000	16620	2240
521	24729	12460	23669	11240	6522	5494	359	54	57134	10680	12850	1560
522	103594	15850	99254	38202	25090	32715	2870	377	224384	14050	17380	2430
524	52135	18530	48194	15811	11013	19205	1754	411	107009	17660	20970	3180
525	48236	13310	44338	19340	11751	12250	847	150	103425	11910	15050	2010
526	47923	17250	45511	16875	11453	15963	1053	167	105931	14740	17460	2410
527	68219	19330	66333	21534	14908	26781	2747	363	160264	17990	20540	3070
528	46257	18060	43022	14406	10245	16549	1602	220	96613	16920	20240	3000
KANSAS												
TOTAL	993238	16130	967993	344379	251669	328724	36133	7088	2200703	15160	19210	2920
660	110497	16560	108663	39028	27154	38898	3257	326	256297	15320	18330	2470
661	69884	15840	62670	22728	17984	20840	995	123	142431	14360	17110	2260
662	99002	22340	100387	28463	20241	39183	10165	2335	218946	20810	27840	5160
664	72977	12240	73374	31189	21100	19604	1309	172	169074	12150	15430	1970
666	63607	16740	61114	20432	15732	22159	2405	386	131679	16210	20350	3070
667	48730	12850	46540	19497	13123	12926	806	188	107547	12390	15310	2040
668	25696	14540	25733	9671	6535	8779	644	104	59181	14450	17240	2470
669	15029	13020	14345	6415	4192	3419	280	39	32224	11450	13810	1860
670	98686	17600	96662	32651	24082	36041	3415	473	227569	16360	19220	2800
672	146107	17290	139462	44926	35749	51372	5950	1465	304021	16790	21610	3600
673	29393	13760	28393	11568	8003	8120	596	106	66163	12780	16120	2140
674	57918	14410	56343	21956	15844	16983	1279	281	126970	13420	16510	2280
675	59032	16150	56749	19931	15378	19270	1752	418	128522	15100	18570	2750
676	28371	14180	28427	10746	7764	8885	819	213	64240	13960	17500	2770
677	17018	14090	16639	7055	4528	4454	537	65	38333	12280	14260	2200
678	40786	17210	41756	14730	11561	13705	1477	283	101601	14890	17610	2710
679	10505	18260	10736	3393	2699	4086	447	111	25905	17260	20480	3300
KENTUCKY												
TOTAL	1309862	13860	1287444	522344	338609	387813	31870	6808	3092422	13030	17250	2410
400	49107	15250	50101	20187	13131	14823	1573	387	126341	13140	17920	2530
401	39893	13060	39868	16013	12183	11193	448	31	102935	12780	15400	1760
402	288950	15550	276194	101499	70942	92149	9366	2238	612693	14720	19450	2970
403	79910	12860	80873	34778	21844	22461	1540	250	198891	12090	15810	2020
404	42860	12220	42827	19696	11795	10521	709	106	103919	11120	14650	1770
405	86065	14000	85053	32617	21921	26107	3585	823	178891	13970	19430	3040
406	16957	15000	17232	5870	4841	5955	506	60	38896	15310	18800	2670
407	23607	12300	24121	10851	6626	6150	381	113	62406	11430	15300	1910
408	13665	16040	13331	5115	3268	4640	242	66	36740	14290	17550	2470
409	19264	11910	19456	9287	4920	4869	269	111	52420	10640	15020	1960
410	138967	15020	135407	52326	35544	44370	2768	399	324410	13830	17210	2260
411	46656	16380	44907	17657	10630	15285	1109	226	115864	14000	18040	2510

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
KENTUCKY - CONTINUED												
412	14628	14670	13862	5407	2923	4874	566	92	38304	14800	19800	3110
413	9091	11300	8752	4330	2163	1983	246	30	23943	10140	14970	1970
414	6043	11840	5903	2816	1652	1341	78	16	16468	10610	14030	1700
415	22352	17250	23734	8314	5780	8756	639	245	64801	15950	19530	3060
416	11996	14830	12833	5007	3299	4108	314	105	34638	13740	18180	2730
417	12330	15530	12346	4851	3005	4116	303	71	34584	13870	19250	2720
418	9273	14650	9166	3788	2432	2731	168	47	25998	12730	16530	2360
420	78849	14760	72772	29657	18883	22527	1410	295	171991	13010	16650	2240
421	57519	12310	58523	27512	15596	14121	1059	235	139269	10830	14710	1860
422	51566	11390	51610	24863	15645	10299	691	112	123741	10470	13520	1570
423	58289	16580	57997	21741	14510	20008	1467	271	142323	14580	18380	2630
424	50372	16580	49786	18519	12276	17285	1431	275	120924	14790	18490	2750
425	19072	11280	18629	9243	5294	3807	228	57	46572	10100	13390	1540
426	15631	9710	15254	8832	4087	2198	119	18	39594	8250	11180	1080
427	46950	12080	46907	21568	13419	11136	655	129	114866	11090	14290	1700
LOUISIANA												
TOTAL	1526193	14120	1576499	601747	387496	510237	64086	12933	3875847	14300	19430	3080
700	230322	17420	241052	80473	56401	91674	10952	1552	581106	17100	20900	3270
701	242166	12060	236280	101791	63126	59503	9074	2786	525247	12070	18480	3150
703	91933	17160	97708	33782	22863	36385	3904	774	250756	16490	20530	3300
704	84139	13630	85576	35094	20493	28304	4122	563	232586	13900	19210	2780
705	184311	14410	202683	74898	49715	66448	9493	2129	502276	14860	20230	3440
706	82840	17250	84720	30065	19023	31525	3576	531	216024	16370	19990	3140
707	82371	16740	88852	30636	20172	34488	3088	468	235215	16870	20230	3030
708	126046	15090	127955	45673	29916	43380	7707	1279	297092	15800	21770	3620
710	55347	13100	56539	22524	14690	17450	1569	306	146879	13360	17660	2470
711	111579	14190	115238	43560	29647	35948	4678	1405	274947	14210	20260	3400
712	105342	12700	103940	44756	25445	30081	3079	579	271661	12240	16630	2410
713	71898	12450	72792	31927	18651	19986	1816	412	187164	11870	16170	2340
714	57899	11870	60164	26568	17354	15065	1028	149	154894	11630	15020	1870
MAINE												
TOTAL	456794	12410	457407	190483	129988	127162	8182	1592	1033118	12460	15860	2030
039	15992	15530	16560	5626	4515	5982	386	51	36942	15580	18430	2510
040	94548	13660	99268	37555	28733	30717	1926	337	225799	13730	16850	2160
041	47714	12220	47432	19737	13284	12599	1433	379	92896	12480	17360	2510
042	63180	12370	62157	26391	17790	16984	831	161	141311	12180	15310	1880
043	28474	12870	28474	10978	8352	8581	494	69	64810	13430	16290	2060
044	61703	12400	60392	25072	16326	17846	949	199	138827	12620	15960	2050
045	16599	13220	17282	6748	4759	5300	406	69	38446	13470	16950	2260
046	26137	10180	25488	12724	7041	5240	401	82	57675	10020	13730	1660
047	35069	11630	33559	15537	9859	7775	338	50	81802	10990	13110	1540
048	13839	11430	14019	6453	4170	3039	292	65	30348	11050	14830	1890
049	53539	11750	52776	23662	15159	13099	726	130	124262	11430	14820	1830
MARYLAND												
TOTAL	1664240	16480	1828428	611474	457420	634083	111507	13944	4010615	16370	21350	3220
206	63948	17510	69340	22401	16679	26789	3298	173	169053	17370	20680	2750
207	346264	18810	497125	147970	117025	178671	47437	6022	1089202	18590	24650	3960
209	97230	18860	109742	32179	26773	39013	11048	729	222995	18420	23870	3810
210	293788	20250	309464	92240	67511	124229	23093	2391	707510	19370	23510	3570
212	564014	14510	537145	199819	152013	166355	15855	3103	1131339	14040	18280	2640
214	29591	15460	30608	11361	6786	9786	2372	303	62541	15370	21900	3370
215	37143	14150	36940	14829	9632	11673	687	119	87254	13240	16680	2190
216	52071	12250	50953	22177	13292	13620	1448	416	111176	11960	17080	2490
217	110648	18240	115379	38015	29219	43217	4528	400	267469	16600	19890	2720
218	48027	12210	48852	22514	12671	12352	1081	234	106326	11130	15710	2040
219	21516	17420	22880	7969	5819	8378	660	54	55750	15720	18640	2440
MASSACHUSETTS												
TOTAL	2514614	15080	2521078	892172	683726	823882	101295	20003	5239349	14950	19740	3030
010	176773	15810	174148	61972	48231	59045	4289	611	370238	14800	18050	2500
011	68063	13560	66041	25160	18869	19644	1829	539	138476	13660	17930	2620
012	60950	14360	58438	22571	15104	18743	1745	275	125501	13880	18090	2580
013	30106	14270	30301	11443	8867	9391	504	96	65623	13710	16650	2230
014	75478	14930	75534	27185	21040	24866	2133	310	168164	14590	18230	2510

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
MASSACHUSETTS - CONTINUED												
015	121468	16330	120595	41432	31341	43387	3955	480	269525	15740	19140	2720
016	70037	13130	69864	27649	20573	19780	1416	446	139558	13050	17120	2530
017	143715	18210	148309	45860	33945	53465	12985	2054	317447	18350	24540	4170
018	260405	15960	265794	89359	68900	94638	11528	1369	576106	16060	20140	2990
019	195408	15350	196286	69698	49685	66217	9000	1686	405387	15340	20370	3170
020	148974	17660	149786	49199	34308	54725	9963	1591	332533	17480	22730	3620
021	749190	14210	744569	262931	218408	223509	30979	8742	1404598	14510	20210	3380
023	104697	16950	109346	36937	27156	41045	3799	409	253607	16390	19680	2710
024	38787	13330	38806	14993	10683	12348	683	99	84666	13640	16960	2210
025	35205	13090	35522	13854	9763	10470	1161	274	74196	13470	18260	2600
026	47982	13210	51092	20036	14649	14307	1724	376	101394	13240	18070	2550
027	187376	14380	186647	71893	52204	58302	3602	646	412330	13610	16940	2260
MICHIGAN												
TOTAL	3764658	18170	3433945	1227395	790050	1254308	141898	20294	7935946	16020	19940	2910
480	784619	21060	741220	244200	152709	286829	48840	8642	1670936	18490	23200	3750
481	600225	20740	552720	181135	114892	224364	29967	2362	1250764	18560	21550	3210
482	557068	16090	441743	165172	117052	144497	12892	2130	970779	14290	18270	2560
484	147613	21210	138809	48836	27377	56583	5519	494	354262	17870	20140	2810
485	104123	19370	92090	32870	18634	36957	3260	369	211659	17330	19770	2860
486	150584	18420	141289	53497	30649	51333	5140	670	345729	15310	19200	2710
487	88867	17200	82323	32450	19574	28151	1894	254	198135	13940	17440	2320
488	182377	18150	172257	63195	38691	63715	5978	678	417568	15730	19040	2630
489	74669	17580	68034	22730	17015	26052	2080	157	146605	16530	19400	2760
490	272837	16910	250371	91631	61684	87449	8408	1199	580229	15070	18830	2690
491	45235	17230	40159	15131	10073	13834	989	132	95020	14480	17730	2380
492	125061	17840	113429	41832	26912	41120	3111	454	274869	15220	18360	2560
493	68414	17210	66798	24433	16581	24013	1535	236	168190	15070	18020	2340
494	160324	17290	150514	54244	37330	54489	3737	714	366886	15330	18420	2460
495	149651	16260	142158	50032	37572	48859	4634	1061	314393	15230	19510	2870
496	73736	13640	72255	30970	19503	20085	1426	271	171130	12140	15810	1990
497	74596	12960	68812	31608	17676	18202	1111	215	163134	11180	14920	1790
498	72864	14700	68342	28645	17650	20832	1009	206	165317	12580	16010	2010
499	31795	12270	30622	14784	8476	6944	368	50	70341	10460	13370	1580
MINNESOTA												
TOTAL	1728264	15700	1682506	611408	423284	575005	62137	10672	3819241	15040	19110	2630
550	150316	17880	147396	49428	34457	58387	4638	486	366192	17100	19670	2510
551	249820	17020	249100	78598	61826	94392	12307	1977	532045	17390	21640	3150
553	203979	18680	203436	65094	45304	79807	11268	1963	495529	18240	22300	3140
554	434067	16080	423506	137853	110767	150561	20253	4072	847717	16430	21510	3240
556	6990	13300	6348	2500	1635	2101	112	*	15244	13620	16320	1950
557	71114	18510	65322	24815	16074	23170	1127	136	161268	14470	17190	2130
558	47314	15190	43093	16830	10560	14337	1138	228	94618	13950	17970	2400
559	108323	14820	107084	42170	26542	34367	3394	611	250026	13730	17360	2320
560	103080	13920	98695	40415	26057	29830	2071	322	230522	12890	15640	1950
561	45157	13200	42399	18935	11630	10901	826	107	101486	11530	13700	1690
562	64554	13140	61764	26734	17158	16387	1276	209	147787	11950	14670	1750
563	82838	12340	83757	36930	22374	22868	1328	257	208583	11750	14870	1690
564	39802	11710	38537	18735	10322	8918	488	74	95822	10370	13460	1450
565	60756	12170	56967	25944	14754	15076	1059	134	136699	11300	14420	1650
566	29363	11610	26920	13011	6698	6800	411	*	66701	10470	13810	1540
567	30791	12580	28182	13416	7126	7103	479	58	69002	10670	13180	1570
MISSISSIPPI												
TOTAL	838608	12090	840317	379873	220610	218170	17705	3959	2172107	11400	15620	2060
386	82067	11590	82016	39591	20955	19900	1315	255	220703	10480	14250	1750
387	48511	10430	47550	25816	11190	9392	921	231	138387	8940	12500	1660
388	75456	12330	75189	33235	22767	17935	951	301	187972	11560	14700	1770
389	38872	10940	38607	20167	10053	7647	570	170	104750	9440	12920	1620
390	140880	11790	143018	66960	34849	37083	3560	566	379663	10930	15470	2020
392	93342	13120	90005	35697	24382	25945	3044	937	211547	13260	19150	3010
393	65503	11830	64353	29624	17836	15602	1020	271	165132	11100	14990	1890
394	93090	12350	93937	41016	24329	26116	1963	513	243193	11930	16240	2130
395	110395	13680	116256	46239	31067	35908	2653	389	287899	13300	17100	2270
396	38860	11480	38231	17769	9722	9937	657	146	102264	11020	15150	1900
397	51632	11880	51155	23759	13460	12705	1051	180	130597	11010	14980	1860

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
MISSOURI												
TOTAL	1970530	14900	1938978	732828	509207	622801	62227	11915	4434437	14150	18430	2740
630	223320	19880	224489	70039	47806	93053	12220	1371	538913	19040	22100	3410
631	499717	15090	476997	170643	125497	154134	20952	5771	1015974	14960	20760	3550
633	83317	18940	88560	28903	19363	36949	3122	223	218623	18210	20230	2880
634	27461	13290	25897	11441	7324	6663	401	68	62327	11650	14210	1840
635	22619	12200	22727	11069	6369	4927	301	61	52398	10340	12850	1610
636	34000	13590	34365	14609	9492	9805	400	59	87022	12230	15170	1820
637	38480	13750	37800	15712	10338	10947	632	171	89440	12570	16150	2150
638	45891	12050	44155	20299	12161	10589	892	214	111010	11120	15000	2010
639	23604	11230	23361	12200	6421	4368	302	70	57405	9450	12620	1430
640	157673	18940	158248	51161	38622	63102	4872	491	371644	17280	19770	2790
641	240799	15210	227371	80684	61438	76367	7569	1313	482514	14960	19390	2940
644	36751	13410	36222	16070	10027	9447	603	75	85947	11610	14060	1840
645	32031	14320	31566	11725	8805	10134	722	180	71685	14140	17660	2510
646	32855	12330	30515	15067	8413	6445	516	74	71425	10160	12550	1660
647	38228	12700	36732	16616	10194	9273	553	96	87011	11340	14160	1810
648	52219	12450	52388	21994	15744	13540	877	233	123507	12240	15460	1980
650	38058	12850	39683	17050	11536	10383	626	88	94341	11990	14970	1830
651	20549	16960	21166	6895	5515	7969	667	120	47796	16540	19840	2900
652	73694	13670	73640	28900	19872	22471	2045	352	164113	13460	17150	2440
653	33436	11980	33750	15155	9732	8306	466	91	78331	11410	14140	1780
654	55684	11480	55715	25281	17349	12302	682	101	137874	11210	13900	1600
656	99568	11640	102192	48085	30188	22502	1203	214	249235	10770	13460	1540
658	60576	14120	61439	23230	17001	19125	1604	479	135902	13910	18090	2620
MONTANA												
TOTAL	332263	13350	323844	137559	80250	96198	8465	1372	746673	12450	16280	2250
590	27174	12450	26607	12306	6678	7108	449	66	64783	11100	13850	1870
591	42651	15560	42994	15555	10826	14573	1640	400	95193	15090	19850	3050
592	18997	12930	20052	8429	4915	5929	686	93	47665	12640	16210	2320
593	18319	13850	19151	7893	4283	6374	524	77	45071	13300	16680	2530
594	57053	12880	54415	23564	13930	15236	1410	275	124275	12070	15850	2220
595	14311	12250	13609	6062	3244	3852	409	42	31917	11730	15320	2110
596	22822	14680	22964	8582	5918	7737	674	53	51813	14450	17780	2380
597	48310	12820	46339	20637	11181	13319	1059	143	103158	11720	15670	2130
598	53231	12630	49324	22383	12321	13454	1013	153	113991	11390	15200	1900
599	29395	14930	28389	12148	6954	8616	601	70	68807	12360	15890	1990
NEBRASKA												
TOTAL	662771	14700	650929	251355	173270	204178	18663	3463	1493534	13760	17140	2440
680	62063	16000	61339	22804	15511	20976	1826	222	146803	14640	17980	2460
681	188761	15970	186152	66074	47417	64109	6989	1563	415376	15340	20090	3020
683	64594	14320	63687	25164	18083	18847	1379	214	147124	13190	15760	2070
685	79818	14980	77024	27740	19919	26455	2447	463	162247	15020	18990	2700
686	31945	14300	31862	13018	8946	9107	694	97	75735	12750	14510	1980
687	54487	12560	53517	24085	15075	13335	869	153	129669	11400	12930	1740
688	59935	13610	59705	24332	16841	17052	1265	215	140922	12780	14900	2030
689	33924	14280	34298	13328	9737	10058	1010	165	77869	13410	16180	2270
690	13138	14060	13132	5304	3741	3656	375	56	30902	12870	14940	2110
691	38187	15030	34592	14018	8755	10724	933	162	82199	13170	15810	2280
692	4254	12110	4278	2256	1128	792	88	14	10042	9320	8410	1760
693	31665	13990	31343	13232	8117	9067	788	139	74646	12450	15040	2190
NEVADA												
TOTAL	369073	14800	385791	137981	108144	123639	13444	2583	830974	14620	19260	2950
890	40686	14350	44247	15982	12211	14913	1033	108	110475	14610	17840	2320
891	170926	14550	180533	64404	51915	56631	6363	1220	383595	14510	19350	2910
893	4099	12680	4013	1626	962	1334	91	*	9574	13390	15810	2270
894	61194	15690	62142	22312	17479	20156	1840	355	134506	14560	19100	3010
895	66397	14820	67602	23816	18921	20970	3149	746	131499	14800	20380	3440
897	16529	16340	17221	6121	4405	5938	667	90	36891	15290	19430	2890
898	9242	14920	10033	3720	2251	3697	365	*	24434	15530	18380	2960
NEW HAMPSHIRE												
TOTAL	423581	14170	416233	151174	112731	136828	13275	2225	909809	14600	18650	2770

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP-TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
NEW HAMPSHIRE - CONTINUED												
030	111363	17530	109072	34086	26760	42792	4927	507	249099	17680	21080	3200
031	53028	12930	54586	20939	15056	16903	1376	312	113176	13720	17730	2610
032	52900	12630	52027	20555	15221	14753	1217	281	114738	13090	16960	2430
033	21349	14140	20954	7473	6038	6703	594	146	44141	14520	18370	2700
034	29764	14330	28263	10296	8143	8860	781	183	62172	14240	18100	2650
035	20603	12740	18687	8028	5267	5064	280	48	41650	12040	15060	1970
036	3755	12880	4193	1606	1294	1186	89	18	9691	13330	16580	2230
037	28658	14180	26502	9971	7542	7942	863	184	57977	13840	18440	2870
038	102161	13370	101949	38220	27410	32625	3148	546	217165	14170	18410	2760
NEW JERSEY												
TOTAL	3152764	17310	3176623	1048954	805455	1110296	180390	31528	7004239	16450	21700	3520
070	707071	17660	702301	222864	183287	246515	40894	8741	1477403	16770	22480	3870
071	157881	13050	148166	59049	46659	40078	2165	215	343615	12790	15640	2050
072	70043	16310	70426	24283	21107	23313	1549	174	151624	14770	17880	2590
073	87911	13330	86596	34549	27045	23725	1149	128	195973	12800	15690	2090
074	178623	20250	181987	54252	38561	67868	17569	3737	410676	19590	26520	4740
075	76367	12690	77081	32225	23613	19825	1214	204	181257	12260	15510	2000
076	225802	18770	221060	65334	52961	81028	17922	3815	469571	18530	25110	4410
077	204192	17510	209297	71523	46974	72762	15576	2462	471345	16930	22910	3730
078	116807	19950	121904	34816	26953	50509	8954	672	284394	19750	23490	3640
079	97098	22670	100245	28413	19720	32752	15332	4028	217276	21160	32550	6760
080	375861	18170	379351	124111	90688	145204	17270	2078	874501	17230	20780	3030
081	62431	13650	61863	24466	18285	18008	1000	104	139301	13060	16200	2130
082	73902	13190	78302	30203	21608	23618	2513	360	163011	13620	17850	2570
083	73751	15070	74276	28003	20832	23651	1552	238	176235	13910	17270	2360
084	29877	10820	29571	12513	9065	6849	847	297	56528	12090	17130	2770
085	77602	19210	80702	23698	17948	30429	7253	1374	178199	19350	25630	4520
086	105476	15220	106596	35884	31524	35370	3477	341	231033	15120	18720	2730
087	121477	15270	128690	45384	34416	44285	4018	587	282478	15130	18900	2630
088	279077	19390	286684	86599	65795	113932	18599	1759	635176	18750	22640	3600
089	31515	17240	31525	10785	8414	10575	1537	214	64643	15540	20270	3290
NEW MEXICO												
TOTAL	510654	12630	527924	221188	135515	152580	16233	2408	1285206	12580	16970	2370
870	36835	12870	36545	16084	9536	10099	748	78	97202	11800	15380	1890
871	179699	13600	180981	70840	47963	54492	6719	967	399136	13550	18090	2600
873	21481	10280	21238	11155	5160	4486	397	40	66261	9360	13390	1620
874	30265	16240	31594	11673	7047	11707	1009	158	90487	15650	19210	2720
875	58477	12270	60956	26083	14617	17356	2561	339	139983	12380	17880	2650
877	13258	9770	13430	6770	3535	2887	198	40	32500	9890	13550	1680
878	4635	9790	4919	2544	1199	1088	88	*	12219	9560	13160	1580
879	3707	10640	3962	2015	1143	737	67	*	9506	9790	12670	1500
880	51462	11830	54618	25276	13977	13994	1223	148	140531	11070	15130	1960
881	22780	12320	22892	10426	6241	5659	485	81	55260	11260	14760	1950
882	58758	14160	65325	23790	16293	22582	2217	443	167188	15070	18750	2830
883	22154	11630	24175	10701	6906	6097	393	78	57436	11610	15210	1910
884	7143	10370	7289	3831	1898	1396	142	22	17497	9360	11950	1730
NEW YORK ^{1/}												
TOTAL	7147126	15860	7258993	2516132	2032458	2329752	313984	66667	16157575	15030	20370	3020
090	282280	10790	295902	128336	114295	50943	2287	41	685909	11510	13890	1520
100	633224	15870	648596	228084	185447	172777	41740	20548	1150913	14600	26820	5500
103	128459	19020	136813	36312	35441	57092	7283	685	319711	19110	22490	3060
104	380719	13950	378772	136255	135864	99675	6251	727	875850	13500	16190	1980
105	235291	20080	241825	70649	53573	83271	26087	8245	536674	19400	29810	5450
106	32623	17790	31948	9365	8529	10699	2787	568	64446	17500	25050	4310
107	98390	18020	97921	29126	26210	35399	5943	1243	203432	17400	22740	3610
108	35575	17430	35477	11361	9228	11038	2912	938	75352	16520	24500	4380
109	157019	18490	165865	54882	37700	60089	11800	1394	393078	17420	22440	3180
110	103812	20350	104736	29086	23830	37840	10182	3798	223200	19780	30460	5790
111	79782	13650	79961	29357	27499	21901	1120	84	167608	13450	16010	2020
112	780878	13760	792076	294159	265069	213293	17236	2329	1833200	13410	16640	2090
113	408861	17180	408611	123760	122133	143651	17101	1966	859231	16270	20140	2870
114	236452	16560	243627	75187	77271	83958	6626	585	565940	15670	18730	2360
115	298781	19480	305983	91443	71535	110588	25743	6674	678763	18610	26150	4330
116	32009	14240	33853	12206	10793	9619	1032	203	80708	13900	17970	2290

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
NEW YORK - CONTINUED												
117	574475	19200	599817	183927	134814	236671	39341	5064	1433073	18740	23230	3250
118	35842	21750	37703	10312	7886	15834	3429	242	85863	20900	25030	3610
119	63628	16420	66056	22479	17553	22519	2713	792	149770	15660	21340	3170
120	209610	15830	213608	77220	57643	71677	6442	626	485737	14710	18130	2400
122	66112	13620	66384	24845	19261	19732	2149	397	129111	13840	18140	2600
123	63669	16440	65747	23037	16842	22438	3099	331	141149	15480	19770	2870
124	57519	13330	57649	23406	15182	17112	1747	202	125514	13010	17330	2330
125	131122	17240	137546	47079	34594	49945	5440	488	316474	16050	19730	2700
126	32634	16920	33465	11464	7853	11658	2284	206	72105	16510	21390	3240
127	31004	12070	30902	13808	8556	7903	553	82	70310	11510	15200	1790
128	68338	13740	68913	28145	18386	20799	1380	203	162837	12900	16380	2050
129	53823	12200	53656	23567	14800	14350	801	138	126649	11760	15330	1840
130	193677	16860	197914	69312	49686	71474	6534	908	474254	15700	19170	2600
132	105978	13700	103056	39387	29284	31383	2595	407	213933	13650	17390	2370
133	122269	14250	122240	48028	35557	35929	2365	361	291683	13200	16260	2070
135	33071	12630	32606	14063	9418	8478	553	94	66706	11950	15400	1970
136	71536	13180	68897	29012	18240	20402	1094	149	170883	12450	15760	1900
137	107210	15870	106373	39302	27968	35449	3395	259	249394	14520	18120	2410
139	37074	13700	37118	14644	9974	11150	1142	208	77752	13390	18030	2520
140	246944	18270	244342	86431	58599	91203	7196	913	574449	15920	18980	2510
142	276697	14880	264170	103453	72600	80531	6255	1331	559678	13430	17330	2340
143	35694	15810	32822	13399	8038	10995	354	36	71034	13190	16160	2020
144	202251	18300	210552	68502	48200	80465	12159	1226	495938	17700	21390	3060
146	210884	17880	217773	68188	54538	83140	10582	1325	457726	17420	21170	3130
147	71457	14630	69786	27743	20083	20707	1070	183	165047	13070	15990	1950
148	98677	15200	97332	37671	26420	30174	2732	335	226596	13650	17420	2280
149	21776	13680	20600	8140	6066	5811	450	133	45895	13070	16970	2260
NORTH CAROLINA												
TOTAL	2311897	12630	2332807	967205	647471	649094	57684	11353	5377982	12560	16760	2200
270	76877	14450	77211	29220	21061	24759	1902	269	184339	13970	17620	2280
271	77848	14030	80358	29693	20516	25830	3390	929	173359	14630	20340	3190
272	261562	13260	262692	107889	72999	75336	5435	1033	605769	12700	16590	2140
274	89556	14380	87927	32929	22866	27230	3943	959	190542	14300	20140	3070
275	176389	12460	181847	75551	50337	50723	4624	612	420034	12540	16450	2090
276	87763	15100	92158	32724	23005	30171	5482	776	192875	15400	21040	3230
277	60821	13440	62330	23733	16964	19087	2175	371	133903	13860	18370	2580
278	163498	11390	161716	75914	42768	39350	3003	681	384237	10850	15010	1870
279	50764	11850	50647	23314	14059	12317	957	*	121549	11100	14660	1760
280	295214	13990	295656	113497	84042	90529	6482	1106	700488	13590	17090	2180
282	161504	14090	161404	58975	43979	49850	6953	1647	347664	14440	19870	3010
283	225360	11390	223737	101799	66176	51977	3118	667	543243	11210	14670	1700
284	89524	12170	91795	41379	22510	25442	2116	348	219842	11510	16040	2050
285	130462	11040	134877	64023	37268	31370	1894	322	312519	10680	14540	1670
286	186121	12710	185819	79034	55856	47230	2930	769	429217	12070	15450	1870
287	130927	12640	135642	57012	39400	36588	2279	363	315999	12290	15560	1890
288	39896	12770	38709	16306	11122	9849	1090	342	82010	12260	17350	2530
289	7811	10730	8282	4213	2543	1456	70	*	20393	9790	12450	1220
NORTH DAKOTA												
TOTAL	273563	13750	273866	109654	70794	83754	8181	1483	634944	13290	16720	2430
580	27859	14720	28265	10938	7649	8838	750	90	66955	13670	16050	2250
581	28918	14880	28844	10391	7295	9629	1230	299	60004	15110	19940	3070
582	46180	12910	44321	18315	12066	12574	1145	221	100574	12660	16170	2290
583	23864	12040	23357	10947	6199	5667	487	57	55683	10870	13590	1770
584	27128	12490	25475	11524	6882	6422	575	72	60015	11360	13340	1860
585	48138	15610	48225	18500	11384	16693	1406	242	115364	14480	17690	2580
586	20579	13670	22071	9053	5431	6758	684	145	52013	13050	16670	2460
587	38601	13320	38769	15505	10511	11530	1052	171	90832	13160	16340	2280
588	12296	17250	14539	4481	3377	5643	852	186	33504	18350	22050	3770
OHIO												
TOTAL	4513999	17190	4266650	1521392	1112531	1475515	132599	24613	9728252	15130	18960	2810
430	162000	17950	165056	55609	39493	61817	7248	889	392519	16730	20110	2920
431	103759	17210	100547	35510	26487	35919	2389	242	245475	15250	17960	2430
432	308253	14810	291837	105002	87350	89251	8476	1758	601083	14210	18220	2690
433	67865	16490	62310	23765	17243	20083	1041	178	151379	13810	16390	2210
434	66190	17730	61397	22256	15275	22156	1545	165	143198	15210	18180	2570

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982) (DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP-TIONS	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
OHIO - CONTINUED												
435	101732	18350	97212	32886	24129	35981	3524	692	235297	16350	19960	2980
436	174168	17160	156756	56630	39231	54801	5022	1072	346592	15190	19430	3000
437	70571	15440	67792	27077	18749	20678	1059	229	164537	13130	16440	2240
438	22134	16730	21428	7922	5842	7280	330	54	52860	14350	16980	2270
439	88204	17990	82620	31692	19905	29351	1420	252	193630	14410	17640	2520
440	329237	18900	313498	107063	74581	119142	10848	1864	739900	16590	20020	2960
441	642414	16730	600840	206275	165105	201930	22392	5138	1271604	15310	19890	3120
442	191600	18540	184410	62414	43486	70892	6757	861	434097	16830	19950	2890
443	127811	15360	117568	44474	31300	37202	3714	878	256050	14070	18510	2800
444	155576	18740	146282	54084	35579	52876	3191	552	344362	15020	18140	2600
445	91150	17250	83156	32722	22356	26087	1615	376	182087	13450	17100	2400
446	161749	17720	156559	55344	41677	55659	3305	574	376688	15160	18050	2510
447	86458	18050	81784	28853	20847	29154	2386	544	182429	15470	19200	2890
448	139423	17320	130791	48380	35838	43701	2451	421	313111	14310	17180	2350
449	40767	16510	38012	13650	10425	12880	850	207	87609	14730	18190	2610
450	147674	18780	140553	46021	32375	56188	5421	548	336394	17620	20410	2990
451	89273	17100	86225	31263	22488	30077	2189	208	215415	14890	17780	2390
452	384795	16120	360423	128739	93347	118670	15915	3752	776413	15090	20430	3330
453	185638	17830	176927	61421	46883	63366	4775	482	422538	15460	18350	2540
454	223438	16470	210126	74560	54030	71980	8124	1432	459492	15280	19660	3010
455	45450	15890	41292	15979	10982	13248	904	179	94169	13750	17230	2410
456	112062	14410	104436	41816	28221	32455	1680	264	257640	13170	16420	2210
457	49616	15130	49079	19248	13313	15435	959	124	116708	13470	16830	2300
458	144992	17770	137734	50737	35994	47256	3069	678	334976	14620	18040	2660
OKLAHOMA												
TOTAL	1148877	14830	1228829	441637	322583	402618	50752	11239	2866124	14920	19740	3040
730	157930	15670	177903	60014	43099	64163	8886	1741	422909	16550	20940	3190
731	229091	15630	238674	77404	66344	81981	10436	2509	520336	15990	21110	3390
734	26837	12700	27595	11077	6944	8516	797	261	65851	13340	18590	3000
735	78187	12650	81239	32541	23311	23095	1933	359	194656	12970	16660	2230
736	22905	14050	28165	9676	6778	9373	1633	705	67448	16200	23370	4540
737	46135	17060	49146	16174	12865	17405	2182	520	113377	16270	20090	3260
738	14263	18120	15755	5129	3766	5919	758	183	37619	17270	20590	3350
739	10190	17520	10723	3756	2760	3736	400	71	26163	15480	17670	2760
740	139119	17770	155704	51002	37085	58687	7967	963	381984	17220	20980	3060
741	166794	16590	173446	58823	45158	56233	10412	2820	370016	15780	22850	4050
743	33690	12240	36496	15748	10244	9849	548	107	89944	11990	14720	1850
744	62853	12470	65330	27625	18115	18130	1212	248	160839	12290	15820	1980
745	25716	11690	26820	12484	7499	6312	430	95	66101	10940	14310	1760
746	25099	16400	25589	8842	6437	8977	1154	179	59958	15850	19650	3040
747	25888	11340	25329	12733	6626	5584	328	58	63392	9930	13060	1540
748	57808	13010	62956	25398	17223	18608	1382	345	152983	13010	17050	2360
749	26372	11540	27959	13211	8329	6050	294	75	72548	10720	13570	1530
OREGON												
TOTAL	1100919	15630	1024066	391928	264882	331649	30575	5032	2301903	14030	17900	2360
970	175635	18570	172846	56869	40668	66848	7519	942	409389	17300	20560	2760
971	72315	16150	68731	25796	17629	23167	1936	203	162509	14410	17950	2280
972	303737	14830	276479	98958	75760	89171	10487	2103	556545	14730	19320	2780
973	168746	14480	157312	63203	40843	48950	3803	513	358109	13240	16810	2090
974	184516	15280	163734	67397	41035	51324	3376	602	375271	12950	16580	2050
975	73278	13450	68727	30188	18246	18728	1288	277	159152	11810	15730	1920
976	24239	17020	23236	9786	5767	7159	450	74	55856	12600	15590	1980
977	39706	14370	36468	15695	9702	10311	611	149	86837	12110	15040	1820
978	48910	14830	46437	19261	12523	13597	914	142	112770	12640	15370	1950
979	9837	12100	10096	4775	2709	2394	191	27	25465	10740	13490	1620
PENNSYLVANIA												
TOTAL	4817969	16430	4780452	1733508	1291662	1580819	145560	28903	10540757	14640	18640	2780
150	208565	18560	199114	70567	50466	72717	4790	574	443718	15470	18400	2630
151	182461	18340	180119	62745	44450	64829	7070	1025	387646	15900	19830	3060
152	378391	16150	370372	131464	98226	120170	16365	4147	749025	15030	20470	3420
153	68735	17920	69524	25139	16998	25063	2030	294	160597	15360	18710	2740
154	58870	15960	57421	24475	15230	16848	717	151	132291	12270	15810	2190
155	31725	13800	31915	13275	9344	8720	474	102	76016	12410	15530	2050
156	130267	18000	128899	46429	32595	45679	3648	548	296111	15190	18670	2750
157	43324	16810	42304	15736	11097	14555	740	176	100822	14460	17490	2460

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
PENNSYLVANIA - CONTINUED												
158	38396	16360	37689	13533	11003	12361	629	163	88363	14400	17400	2500
159	48574	16150	66938	26929	18775	20078	941	215	155370	12990	16130	2150
160	61199	18260	61487	22426	15354	21971	1494	242	146195	15080	18280	2620
161	98232	17350	93921	36394	24243	31343	1618	323	216440	13870	17020	2340
162	34192	16690	33079	12665	8874	10896	534	110	78317	13890	16800	2440
163	68274	16140	65097	24143	17690	21687	1269	308	150156	14300	17720	2560
164	45994	17460	42791	16057	11581	14261	741	151	107308	14160	16970	2240
165	82666	16460	77067	28743	20437	25695	1751	441	171216	14340	17860	2580
166	77014	15460	75430	30487	21945	21776	1002	220	177822	12820	15640	2000
167	21608	15150	20813	7639	5934	6820	348	72	48616	14220	16960	2320
168	54977	15350	55459	22092	15047	16755	1376	189	125194	13220	16750	2310
169	21727	14100	21406	9241	6186	5689	249	41	53336	11940	14650	1770
170	209268	17080	211211	72376	57945	74662	5370	858	472700	15400	18470	2640
171	65193	15440	65863	22241	20104	21676	1547	295	134264	14910	18270	2700
172	60708	17080	61838	22048	18337	20314	1003	136	145224	14410	16850	2200
173	95610	17420	97285	33281	26590	35485	1682	247	224562	15490	17820	2410
174	58178	17120	57716	19902	15317	20390	1675	432	122866	15530	19250	2960
175	91386	17250	93428	32938	25963	32396	1846	280	218703	14930	17580	2380
176	55911	15810	56436	20620	15672	17735	1928	481	116919	14370	18720	2900
177	67410	15090	64124	25442	18148	19319	999	216	149000	13150	16130	2150
178	81090	14050	79901	32118	23845	22431	1273	234	183840	12820	15850	2120
179	52699	13080	51635	21840	15623	13487	553	132	114444	12130	14990	1940
180	167377	18310	169841	57259	42580	64305	5035	662	376159	16360	19380	2860
181	63846	16400	62155	22273	16159	21196	2025	502	128506	15060	19360	3030
182	50390	13820	50161	21098	14379	13939	612	133	109029	12310	15360	2020
183	30399	13900	32750	13595	8687	9616	713	139	71051	12660	16590	2260
184	56241	13440	58159	24293	16199	16220	1125	322	132430	12460	16340	2260
185	56189	12610	54525	24030	16200	13476	625	194	111766	11620	14820	1970
186	67642	13270	66649	28075	19051	18379	922	222	149434	12290	15520	2050
187	59442	12530	58619	25211	16619	15465	1050	274	124325	12010	15750	2170
188	27286	14060	27017	10821	7546	8118	458	74	66305	13060	16080	2060
189	102786	18990	109587	34961	25403	41910	6472	841	250826	17870	22010	3380
190	471333	17930	472278	152454	115598	170345	27182	6699	1018887	17120	22830	3930
191	643676	14030	626084	237390	192863	180115	12987	2729	1330244	13460	17010	2370
193	108367	18740	114184	36313	26006	41060	9286	1519	261445	17990	23720	3970
194	162972	18070	168277	53552	43473	62449	7749	1054	362591	16900	20780	3260
195	60646	18300	63570	21230	17271	23535	1319	215	142653	15870	18460	2630
196	76733	15910	76319	27968	20609	24883	2338	521	158025	14490	18850	2980
RHODE ISLAND												
TOTAL	401459	14520	400214	155421	109506	122183	10879	2225	851769	13560	17700	2480
028	256948	15510	257918	96989	68649	83356	7562	1362	560890	14170	18170	2540
029	144511	13130	142296	58432	40857	38827	3317	863	290879	12620	16840	2380
SOUTH CAROLINA												
TOTAL	1167227	12840	1174112	486123	324384	332057	26791	4757	2812879	12600	16550	2100
290	196052	12370	195563	84666	54115	53163	3158	461	485087	11960	15500	1830
292	100072	12920	99835	39625	27396	28431	3732	651	218958	13210	18210	2540
293	123497	13790	117419	46398	35362	33132	2048	479	279413	13010	16340	2050
294	172393	13110	182485	73281	49287	54854	4384	679	439838	13110	17040	2160
295	147685	11380	152012	73903	39709	35126	2654	620	369549	10380	14610	1760
296	257862	14010	255066	99293	71418	76821	6376	1158	600323	13450	17320	2270
297	75955	13640	76337	29642	21516	23335	1617	227	187256	13470	16890	2120
298	58289	13540	57144	22302	14883	18220	1613	126	141805	13690	17330	2230
299	35422	11410	38251	17013	10698	8975	1209	356	90650	11560	16680	2270
SOUTH DAKOTA												
TOTAL	285962	12070	272274	124835	72003	69374	5114	948	636638	11190	13950	1900
570	55871	12110	52876	23887	13982	13965	916	126	125150	11400	14050	1820
571	43027	14870	41613	15577	10670	13857	1196	313	90259	14440	18620	2750
572	28864	11090	28263	14034	7582	6170	417	60	67463	10090	12310	1560
573	37417	11220	35729	18345	9335	7444	518	87	84122	9660	11370	1590
574	29707	11860	27610	12837	7391	6724	558	100	63867	10980	13330	1850
575	21030	11250	19746	9743	5100	4495	371	37	48167	10180	11940	1640
576	9274	9940	8744	5062	2061	1507	102	12	22596	8200	8360	1190
577	60772	12430	57693	25350	15882	15212	1036	213	135014	11750	14710	1950

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
TENNESSEE												
TOTAL	1753231	12940	1730658	712254	478455	486813	43708	9428	4079238	12680	16900	2390
370	273791	14200	280660	110963	76175	85620	6858	1044	676649	13330	16940	2270
372	168872	12620	162981	64169	46794	45099	5256	1663	339031	13180	18750	3090
373	150483	13270	149385	60934	40032	44196	3528	695	370267	12900	16810	2300
374	85407	12670	79108	31868	22835	21877	2070	458	178255	12870	17390	2580
376	125484	13440	125707	49128	35324	37776	2918	561	296108	13380	16990	2360
377	228399	12740	230881	99893	63225	62672	4433	658	553742	11980	15660	2050
379	111531	13350	114275	46790	29169	33560	3875	881	247392	12960	18100	2760
380	79515	12110	77335	34958	21731	18767	1622	257	198057	11340	14910	1890
381	297434	13160	286731	111351	78045	84527	10236	2572	675630	13560	18870	2900
382	38364	12340	37581	16430	10939	9617	499	96	90637	11750	14470	1730
383	89762	12380	85425	38026	24918	20993	1244	244	207270	11510	14680	1820
384	49968	13070	47819	21059	14063	12006	562	129	117378	11640	14500	1760
385	54221	11280	52770	26685	15205	10103	607	170	128817	9860	12940	1480
TEXAS												
TOTAL	5596618	14930	6004182	2171248	1546784	1943100	285978	57072	14351231	14920	20400	3370
750	298497	19250	330640	96833	75376	132823	23568	2040	787271	19200	23200	3670
751	127586	16840	137474	45694	34271	51635	5297	577	335561	16600	20010	2930
752	441873	14110	458013	161039	136261	127636	33077	*	969768	14450	22200	4250
754	73181	12640	76686	31299	20599	22728	1720	340	185156	12880	16500	2310
755	50984	13320	52010	20541	13794	16387	1039	249	127163	13440	17210	2420
756	98124	15820	106735	38182	26389	37607	3616	941	262161	15430	19770	3190
757	81852	14490	87160	32117	22901	28069	3178	895	208817	14530	19650	3190
758	27213	13300	30721	12522	7835	9439	178	178	74359	13060	17140	2450
759	71395	12870	71557	29753	19748	19998	1646	412	178633	12540	16690	2400
760	206967	18150	236886	75323	56114	91469	12551	1429	552824	17730	21450	3330
761	232766	14320	244400	88983	65548	78617	8928	2324	559844	14600	19850	3310
762	60443	14850	62221	22915	16217	19853	2808	428	143217	14570	19290	2980
763	66227	13960	68132	25075	18718	21489	2141	709	156284	14320	19520	3240
764	24447	12090	26127	11428	7303	6688	560	148	60762	11800	15630	2260
765	108974	11540	111277	47329	33146	28375	2070	357	263147	12080	15750	2030
766	39901	12600	42019	17138	11375	12487	894	125	99933	12880	16300	2210
767	51247	12650	52158	21951	13918	14338	1533	418	117243	12430	17500	2680
768	29727	12150	30812	13908	8403	7674	674	153	72020	11380	15220	2210
769	42324	14150	45912	16214	12408	15092	1558	640	108282	15010	20990	3850
770	840313	16920	879064	271444	234063	300958	59471	13128	2007032	16920	23570	4330
773	119340	20960	150053	45613	29790	57767	15032	1851	384412	19900	25270	4160
774	119594	19770	140684	39979	28914	57218	12847	1726	357195	20550	25360	4330
775	282663	19420	294294	88910	64935	121656	17358	1435	724502	19140	22400	3610
776	102395	18980	102192	33721	23777	39200	5053	441	253752	17340	20830	3310
777	55375	16360	56018	20256	12463	19624	3070	605	132430	15990	21600	3700
778	54881	12730	65482	26263	16420	19571	2677	551	150156	13350	18820	2990
779	54567	16230	58512	21631	13934	20199	2242	506	141791	15090	21300	3610
780	81560	11620	86991	41317	22418	20186	2339	731	234022	10700	16270	2490
781	62855	13620	69971	26694	19255	21800	1915	307	169501	13800	17700	2540
782	363697	12720	393449	155330	109567	112420	13049	3083	933031	13240	18400	2840
783	73009	13550	77777	31424	19877	23460	2539	477	204579	13180	18220	2870
784	92986	14270	98242	36003	25752	31670	3810	1007	235505	14620	20230	3350
785	166903	9900	186923	104774	46221	31596	3348	984	557192	8580	13260	1680
786	75825	13900	88836	33667	23006	28402	3213	548	211596	14170	18740	2780
787	172899	13470	193261	72060	51872	58252	9339	1738	394582	14200	19930	3260
788	43444	9730	45383	25665	11233	7658	661	166	131114	8480	12420	1480
789	19682	12880	21344	8178	5508	6703	728	227	48951	14000	18860	3030
790	83931	16830	86157	30479	21103	30127	3607	841	219658	15670	19190	3390
791	66742	16190	70153	24248	18035	24371	2769	730	162222	15680	20690	3450
792	16394	12620	15976	7325	4393	3727	440	91	38449	11160	13840	2160
793	50643	14420	52224	20366	13694	15885	1871	408	137121	13650	17190	2820
794	73282	13840	75837	29166	20162	22864	2898	747	174154	13800	19110	3040
795	37964	15300	40358	15343	10537	12902	1274	302	98630	14080	18060	2790
796	42213	13390	45388	16786	12622	13900	1570	510	103719	14180	19590	3150
797	123771	17740	143884	43398	34848	54256	9171	2211	358816	18200	24250	4690
798	12375	11000	14099	7363	3820	2651	265	*	40671	9450	12560	1780
799	173587	11500	180690	85601	48241	41673	4305	870	484003	10720	15610	2110
UTAH												
TOTAL	528243	16100	534538	192062	133742	190052	16229	2453	1435983	15300	18720	2290

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP-TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
UTAH - CONTINUED												
840	171845	18500	180084	58601	41735	73587	5625	536	534559	17690	19710	2240
841	190099	15010	185772	66773	49288	61510	6809	1392	438699	14870	19360	2670
843	32793	14180	33913	12874	8836	11355	758	90	96083	14150	17080	1920
844	46037	15980	46164	16359	12129	16288	1214	174	115841	15200	18440	2270
845	17547	18600	17446	5445	3370	7995	595	41	50993	19830	20720	2700
846	47564	12210	47833	21662	12150	13002	854	165	133269	11400	15220	1590
847	22418	13030	23326	10348	6234	6315	374	55	66539	11660	14590	1470
VERMONT												
TOTAL	193311	13280	210441	86840	59745	58227	4905	724	465710	12580	16190	2120
050	19531	12420	21238	8859	6269	5508	502	100	47306	12350	16020	2140
051	11953	14700	12345	5072	3683	3551	*	39	27158	12530	15670	2000
052	12038	12760	12987	5510	3726	3369	303	79	28344	12170	16360	2220
053	11776	12600	13584	5735	4219	3303	267	60	28338	12100	15430	1980
054	64160	14900	71060	27210	18562	22770	2302	216	156951	13970	17730	2440
056	27117	12820	29363	12330	8670	7705	560	98	64480	12270	15690	2000
057	27908	12760	30197	12982	8699	7896	529	91	66534	11990	15320	1900
058	17767	12440	18472	8630	5548	4023	230	41	43771	10860	13650	1560
059	1061	13800	1195	512	369	314	*	0	2828	11940	13370	1500
VIRGINIA												
TOTAL	2187918	15280	2224628	782064	576832	736709	115295	13728	4963882	15320	20080	2950
220	334017	22740	363782	101099	69186	141736	48206	3555	836386	21830	27010	4340
222	86010	18450	84718	22348	21961	31210	8309	890	146147	19070	25040	4560
223	116863	19070	116555	31216	29699	43071	11515	1054	224715	19090	24560	4160
224	66245	14460	68284	26087	17122	22427	2414	234	160206	14210	18330	2460
226	41715	13580	42266	16533	12208	12395	918	212	96052	13270	16930	2250
227	15648	12570	15944	6444	4445	4595	392	68	37725	12920	16660	2220
228	40703	12930	41213	17069	12257	11053	708	126	92523	12430	15630	1960
229	66466	13470	65702	25007	18194	19462	2558	481	140931	13780	18770	2830
230	105553	15270	109726	39428	26351	38660	4706	581	253858	15560	19780	2800
232	207324	14410	204418	71010	55473	67451	8665	1819	420170	15210	20170	3100
233	194224	15550	208428	71843	54721	73476	7337	1051	487433	15600	19420	2630
235	101121	12110	100452	40872	32135	24842	2027	576	212173	12490	16400	2240
236	124925	14590	129341	46315	35414	43617	3621	374	290577	14770	18270	2440
237	43345	13020	42367	16060	12607	12810	769	121	93335	13600	17440	2210
238	96955	13580	96082	36501	23782	33036	2498	265	224820	14400	17900	2410
239	31702	11110	30827	15176	8829	6413	343	66	72414	10200	13470	1540
240	191350	13760	187940	72735	52849	56836	4608	912	419624	13510	17350	2350
242	65577	13260	65032	25990	17069	20515	1123	330	162403	13290	16980	2360
243	52509	12090	51230	22957	16023	11594	553	103	122111	11360	14090	1600
244	47653	14560	46961	17851	13409	14695	864	142	108653	13720	16960	2240
245	130093	12910	125250	49577	35639	36975	2524	535	288697	13160	16790	2210
246	27920	17180	28110	9946	7459	9840	632	233	72929	15150	18930	2820
WASHINGTON ^{1/}												
TOTAL	1757458	17480	1735251	593986	420745	636090	74635	9795	3875088	16340	20100	3070
980	318055	21460	325523	94483	66186	138046	24027	2781	738941	20340	24070	3950
981	349393	16540	333414	110675	88882	115319	15796	2742	620150	15990	20670	3470
982	170375	17040	171213	60906	41015	62953	5676	663	394407	15810	19080	2710
983	145930	18770	149808	46742	35544	61835	5205	482	358215	18080	20380	2970
984	132634	14460	129209	48512	34578	41613	3924	582	283940	14170	18340	2660
985	113274	17560	112701	39866	27597	41757	3148	333	265391	15760	18630	2610
986	121172	18320	115338	39334	26796	45257	3567	384	279366	16870	19430	2770
988	55023	13980	55001	23286	14139	15954	1423	199	130671	12420	15920	2200
989	73562	14130	72440	30799	18384	21128	1759	370	171580	12380	16430	2340
990	28200	17040	28253	10274	7272	9864	752	91	72857	14920	17970	2330
991	35521	13610	34056	14508	8152	10193	1072	131	79505	12470	16650	2400
992	112830	15570	107260	40498	27925	34825	3372	640	236080	14210	18340	2660
993	84864	18580	82636	27519	18149	32075	4518	375	200355	17740	20640	3200
994	6085	17330	6126	2340	1531	2082	173	*	14330	14260	17590	2340
987	10540	13220	12273	4244	4595	3189	245	*	29300	13710	16440	2070
WEST VIRGINIA												
TOTAL	667001	16740	657115	244783	169562	223570	16174	3026	1601331	14500	18210	2670
247	23093	16330	23900	9114	6493	7553	555	185	58153	13870	18690	2950

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMPTIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABILITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
WEST VIRGINIA - CONTINUED												
248	19371	18900	18897	6863	4598	6950	419	67	52539	15350	18350	2660
249	18371	13270	17394	7501	5196	4373	271	53	42338	11900	15170	1920
250	79917	18410	76250	26414	19005	29062	1609	160	192898	16000	18370	2600
253	55960	16670	55832	18400	14361	19766	2675	630	122888	16390	21580	3660
254	34199	14900	34304	13199	9326	11027	669	83	81873	13750	16950	2250
255	39527	17990	40084	14598	10175	14417	807	87	104661	15010	17850	2440
256	22120	17460	22212	7825	5168	8267	787	165	59966	16220	20110	3190
257	34248	14600	32317	12447	8539	9956	1112	263	72121	13810	18730	2950
258	49523	15220	47585	18540	12289	15505	1027	224	119856	13760	17600	2490
260	66381	18280	64423	23716	15552	23315	1532	308	146623	15140	18760	2850
261	53461	17980	52530	18879	13028	19083	1351	189	128867	15380	18770	2760
262	28799	13230	28684	11736	7830	8563	471	84	72010	12810	16050	2120
263	53124	15280	52718	20650	14588	16354	922	204	128101	13410	16890	2390
265	54682	16970	54475	20002	13797	18916	1522	238	126431	14850	18620	2790
266	9913	13490	9994	4015	2517	3227	187	48	26333	13350	17150	2440
267	14936	14780	15827	6319	4123	5192	169	24	40382	13350	16130	2080
268	9376	11340	9689	4565	2977	2044	89	14	23291	10740	13270	1500
WISCONSIN												
TOTAL	1968083	16670	1913679	717282	479070	654836	52056	10435	4340648	14570	18280	2500
530	207025	19130	200955	67060	45591	77655	8764	1885	479670	17410	21170	3080
531	214554	19330	208389	70284	44494	84518	7907	1186	484907	17870	20690	2900
532	397575	16660	366997	127304	98101	128901	10188	2503	750000	15390	19360	2860
534	54662	18750	50277	17691	11081	19115	2033	357	115157	16730	20530	3030
535	166257	17520	163292	60509	41446	57055	3676	606	380963	14700	17670	2310
537	94915	14850	94211	35479	24219	29816	3936	761	177041	14290	19370	2820
538	22363	14020	21602	9575	5741	5916	328	42	53227	11680	14360	1680
539	63279	13660	62041	26628	16976	17356	929	152	142990	12100	14860	1780
540	32614	17440	33660	12535	8291	11850	885	99	82919	14790	17780	2190
541	72192	15780	72622	29721	18100	23476	1108	217	178136	13080	16160	1970
542	50829	15990	49986	19253	13635	16027	896	175	117740	13720	16530	2090
543	57317	17460	58963	21384	13213	22419	1621	326	133902	16020	19150	2630
544	131638	15110	130088	52460	33474	41100	2522	532	315302	13210	16580	2120
545	33169	11750	32153	15412	8653	7561	426	101	74505	10560	14080	1630
546	78689	13000	78102	34253	20498	21713	1373	265	179686	11850	15400	1900
547	78952	13360	78951	34000	20878	22584	1233	256	187923	12110	15330	1860
548	61293	12480	60694	28310	16184	15345	743	112	141386	10940	14130	1610
549	150760	16910	150696	55424	38495	52429	3488	860	345194	14780	18130	2460
WYOMING												
TOTAL	205402	18040	206025	69997	45953	79437	9209	1429	488202	17260	20660	3380
820	43834	15550	43339	16514	10486	16153	*	186	95719	14450	18630	2780
822	11084	16440	9764	4177	2446	2899	216	26	23163	12310	14800	2190
823	10319	21210	8879	2877	1750	3865	345	42	22095	19220	20640	3370
824	20138	16150	20411	7588	5010	6983	690	140	49528	14810	18520	2910
825	15253	15650	14179	5346	3240	5128	408	57	34801	15050	17980	2630
826	41528	19630	39315	11661	8733	15993	2469	459	91287	19290	23420	4190
827	15783	20350	18952	5402	3739	8449	1192	170	46730	20950	23280	4060
828	13255	17260	13602	4865	3261	4872	494	110	31193	15670	19790	3220
829	23319	22040	25897	6975	4444	12858	1482	138	66412	23230	24350	4060
830	5169	12920	5656	2475	1496	1611	*	74	10530	11850	19360	3460
831	5720	17390	6031	2117	1348	2323	216	27	16744	16680	19290	2800

^{1/}Excludes additional exemptions for age and blindness.

^{2/}Includes returns with overseas military (APO or FPO) addresses.

^{3/}Data shown represent taxpayers using a place of business in the Federal Government, Washington, DC as their address.

NOTES: Data by State are presented in ZIP Code order. When one or more sequential numbers are skipped in the table, this indicates that a ZIP Code "area" actually has more than one three-digit code assigned to it, but that for ease of presentation, only the first or lower three-digit number is shown. Thus, for example, when data are shown for ZIP Code areas 200 and 202, but not for 201, the data for 201 are included with those for the first or lower ZIP Code number, i.e., for 200.

Data for 1979 represent all returns filed (and processed) in Calendar Year 1980; data for 1982 represent only returns filed (and processed) through September 1983. See also "Data Sources and Limitations."

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.

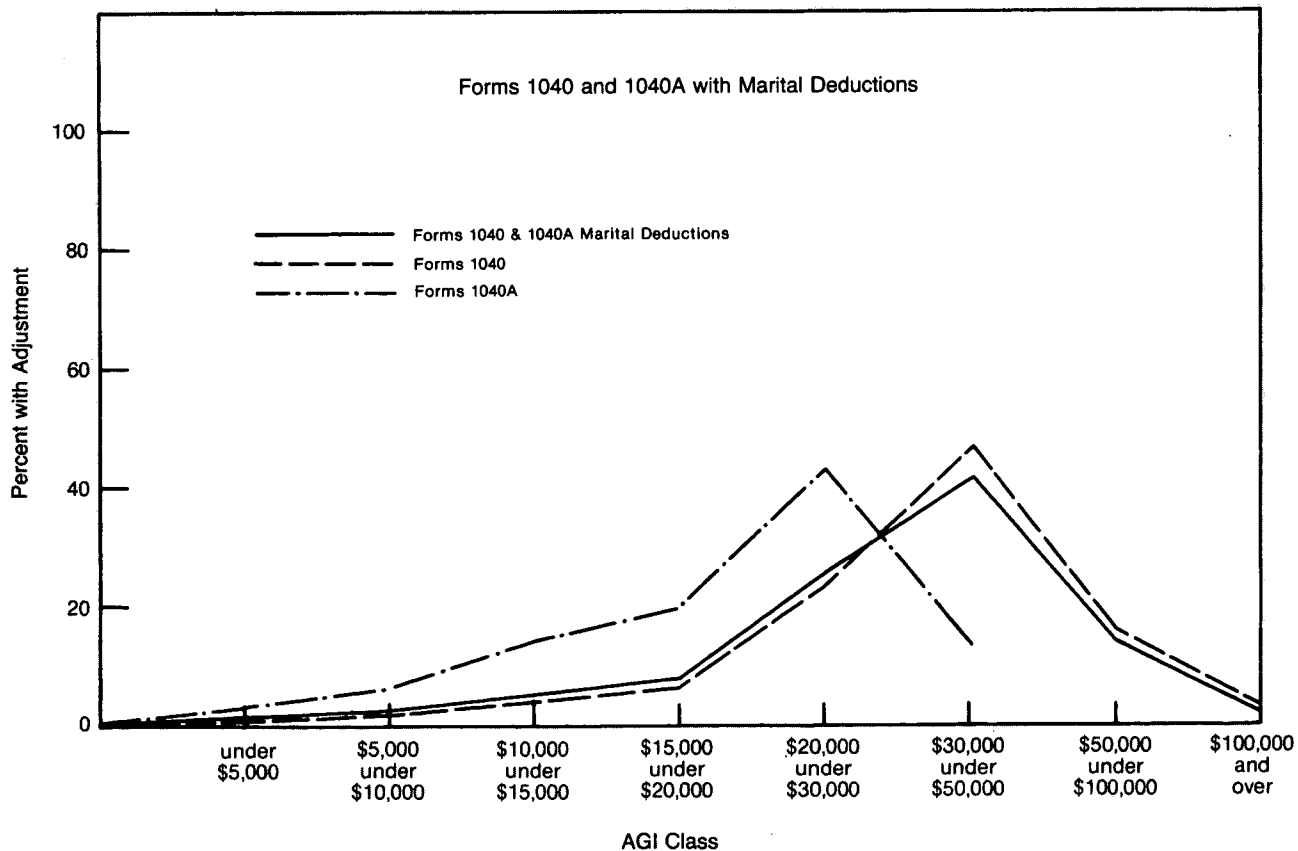
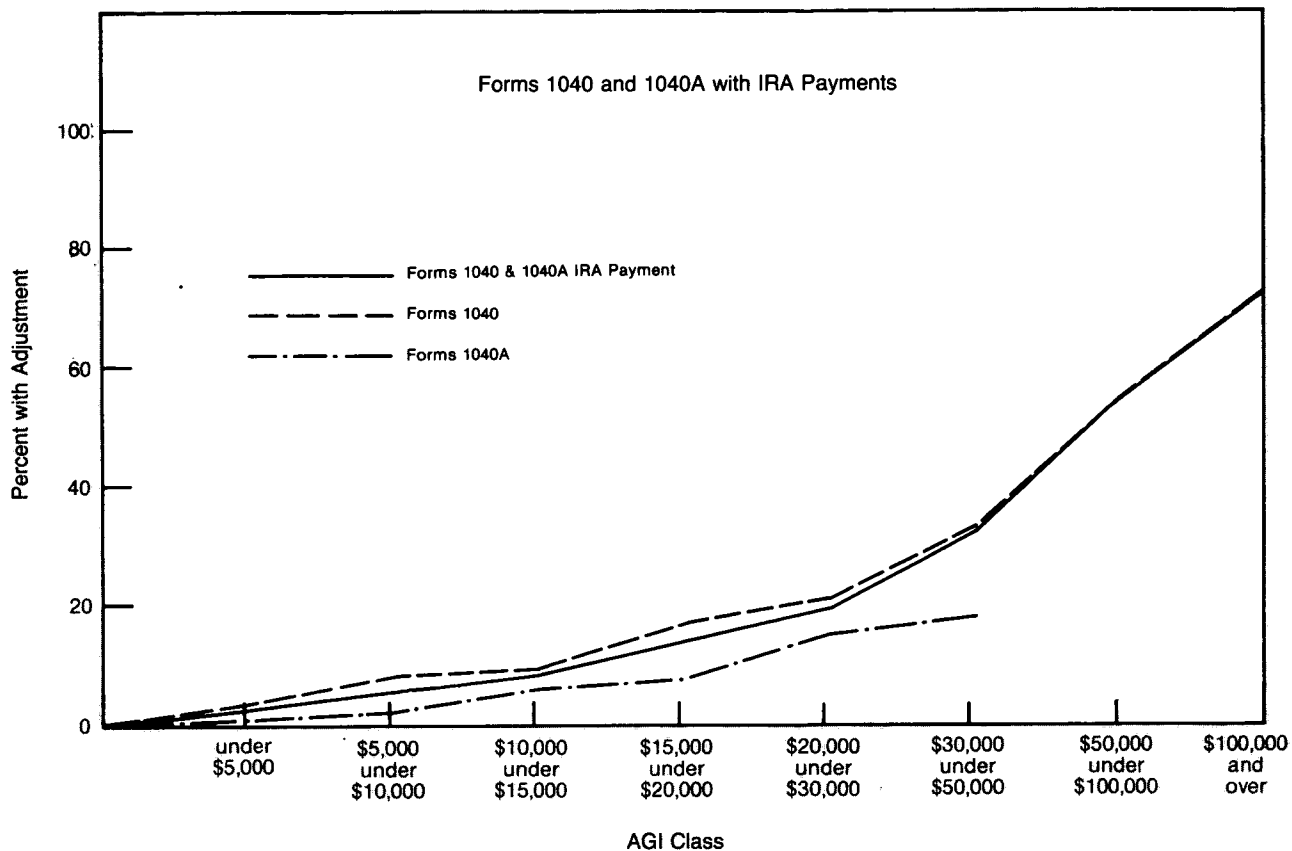
ITEMIZED DEDUCTIONS

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).

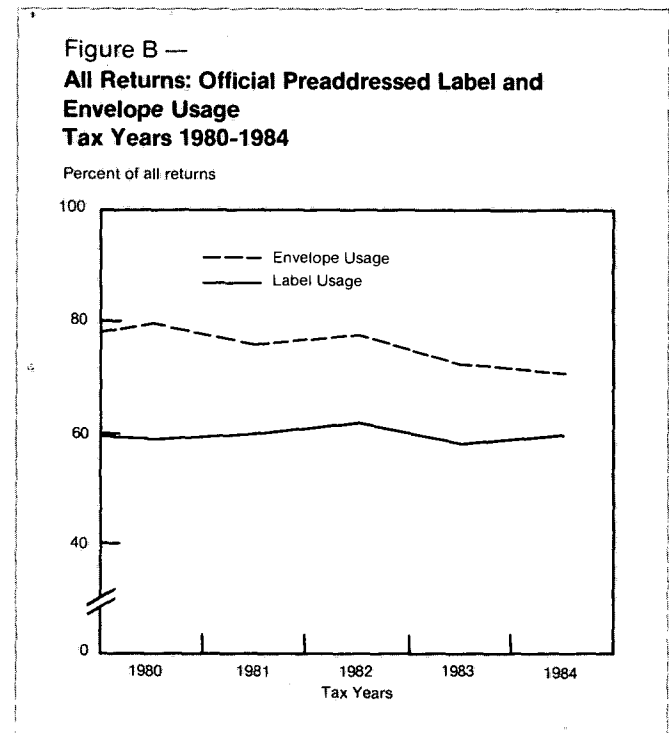
OFFICIAL PREAMDRESSED LABEL AND ENVELOPE USAGE

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.

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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 Depend- ent 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.

Sole Proprietorship Returns, 1983

By Raymond Wolfe*

For Tax Year 1983, nonfarm proprietors reported the highest level of annual profits in over a decade [1]. As can be seen below, this reversed the downward trend in profits which began with 1981 [2].

Tax Year	Net income less loss (billions)
1974.....	\$39.0
1976.....	44.4
1978.....	53.5
1980.....	54.9
1981.....	53.1
1982.....	50.6
1983.....	60.4

The increase in reported profits for 1983 was shared by proprietorships in all industrial divisions [3]. Industries in several divisions realized increases in excess of 20 percent compared with Tax Year 1982 profits, as shown in Figure A below [4].

Figure A.--Profits by Industrial Grouping, 1982 and 1983

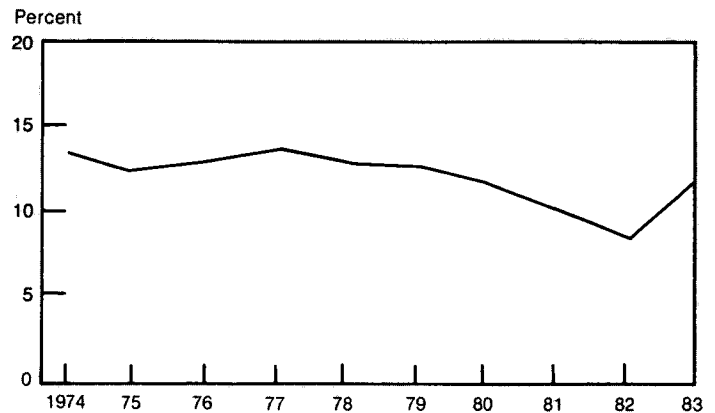
Industrial Grouping	1982 (billions)	1983
Mining.....	\$-0.3	0.3
Construction.....	6.6	7.3
Manufacturing.....	0.9	1.1
Transportation and Utilities.....	1.6	2.3
Trade.....	6.6	8.1
Finance.....	5.8	7.8
Services.....	28.2	32.0

In addition to profits, the number of proprietorship returns and the amount of total receipts reported also rose. The number of individual income tax returns which reported nonfarm sole proprietorship activity increased by 6 percent, from 10.1 million for 1982 to 10.7 million for 1983. Proprietorship business returns increased in number in all industrial divisions except trade. The count

of returns reporting trade activity dropped 3 percent, mostly because of the drop in the number of wholesale businesses. However, the 8.7 percent increase in the number of returns reporting business activity in the service industries more than compensated for this decline. This is a continuation of the long-range upward trend in the number of proprietorships engaged in service activities. The trend may be, in part, the result of the relative ease of obtaining the small to moderate amounts of capital necessary to start a service-providing business in comparison to starting a business in other industry groups, for example, wholesale trade [5].

Total receipts reported on sole proprietorship returns increased 7.3 percent, from \$434 billion for 1982, to \$465 billion for 1983. This increase represented a gain in real (1967) dollar sales of \$14 billion [6]. Also, the percentage ratio of reported profits to reported receipts rose for the first time since 1977, as Figure B shows. Other detailed industry statistics and income statement items on nonfarm sole proprietorships are presented in Table 1.

Figure B
Percentage Ratio of Profits to Receipts, 1974-1983



*Individual Returns Analysis Section. Prepared under the direction of Susan Hostetter, Acting Chief.

SUMMARY

In summary, the generally improved economic climate in 1983 produced good results for non-farm sole proprietors. Compared with 1982, there were more proprietorships and larger amounts of receipts and profits reported.

DATA SOURCES AND LIMITATIONS

A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this report. Specific information applicable to 1983 sole proprietorship data is presented below.

Sample Selection Criteria

The 1983 sole proprietorship estimates are based on a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1984. The sample was stratified based on presence or absence of Schedule C, Profit (or Loss) from Business or Profession; Schedule F, Profit (or Loss) from Farm; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.03 percent to 100 percent. For 1983, there were 33,272 "business" returns in the sample drawn from a population of 11,132,732. The corresponding totals for 1982 were 43,751 and 10,525,430 returns.

Limitations

Because the data presented in this article are estimates based on a sample of returns filed with the IRS, they are subject to sampling, as well as nonsampling, error. To use properly the statistical data provided, the magnitude of the potential sampling error must be known.

Approximate coefficients of variation (CV's), expressed as percents, for frequency estimates, are presented in the table below. These CV percents can be used to obtain measures of the potential sampling error. Also, they are shown here only as a general indication of the reliability of the data. For numbers other than those shown below, the corresponding CV percents can be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates are discussed in the Appendix.

<u>Estimated Number of returns</u>	<u>Approximate CV (percent)</u>
7,489,000	1.5
4,212,600	2.0
674,000	5.0
168,500	10.0
42,100	20.0
18,700	30.0
10,500	35.0
6,700	50.0

NOTES AND REFERENCES

[1] Unless otherwise noted, all money amounts in this article are as reported and are not adjusted for inflation.

[2] "Profits" are represented by "net income less loss." Net income less loss was the sum of net income (for businesses reporting profit) offset by the net loss (for businesses reporting loss) for all businesses within a particular industry classification. Net income or net loss for each business was the result of business receipts minus cost of good sales and operations and business deductions. Changes in the SOI sole proprietorship program and in the tax laws affect the comparability of data for different tax years. These changes are presented in detail in Wilson, Robert A., "Unincorporated Business Activity for 1981," Statistics of Income Bulletin, Spring 1983; in Wolfe, Raymond M., "Sole Proprietorship Returns, 1982," Statistics of Income Bulletin, Summer 1983; and in the annual editions of the Statistics of Income, Sole Proprietorship Returns, series of statistical reports. For a discussion of trends in the SOI partnership statistical series, see Piet, Patrick, "Partnership Returns, 1983" in this edition.

[3] For purposes of this article, sole proprietors and sole proprietorships are used interchangeably. In fact, there were slightly more sole proprietorships than sole proprietors because some individuals owned more than one business. Over the past two decades, the ratio of proprietorships to proprietors has remained constant at 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships see Statistics of Income--1981, Sole Proprietorship Returns.

[4] Agricultural services has been omitted as a group because of its close relationship to farming, for which data were not processed. For Tax Year 1982, the number of farm returns

was 2,691,722 and number of returns with agricultural service businesses was 211,282. Reported receipts were \$99.3 billion and \$7.3 billion, respectively.

[5] See also Wolfe, Raymond M., "Sole Proprietorship Returns, 1982," Statistics of Income Bulletin, Summer 1983, p.17.

[6] Constant dollars were based on the Gross National Product implicit price deflator (1967 = 1.00; 1982 = 4.15; 1983 = 3.91) calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. For discussions of the deflator, see: U.S. Department of Commerce, Survey of Current Business, U. S. Government Printing Office, January 1983, Vol. 63, No. 1 and January 1984, Vol. 64, No. 1.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade — Continued														
Retail trade — Continued														
Apparel and accessory stores.....	79,183	6,300,892	130,370	373,065	80,523	412,849	381,446	47,569	4,947,264	78,686	239,394	40,061	344,809	589,468
Men's and boys' clothing and furnishings stores.....	*3,492	*568,381	*14,868	*16,388	*2,150	*10,923	*87,725	*2,352	*564,428	*14,356	*16,373	*2,134	*10,859	*88,787
Women's ready-to-wear stores.....	11,328	749,198	10,587	24,889	7,612	85,894	23,892	6,752	623,713	5,611	14,198	*608	77,504	86,766
Women's accessory and specialty stores.....	4,971	*99,382	*554	*4,722	*9	*3,852	4,914	**	**	**	**	**	**	**
Children's and infants' wear stores.....	*1,697	*129,618	*162	*326	*107	*3,302	*2,762	**	**	**	**	**	**	**
Family clothing stores.....	26,242	2,360,465	56,947	216,103	40,118	200,872	141,742	15,793	1,801,522	23,091	128,429	21,230	176,547	206,118
Shoe stores.....	13,700	846,974	23,279	71,516	6,487	59,104	22,652	6,905	591,287	*14,989	*56,990	*1,917	*38,875	51,131
Furriers and fur shops.....	*2,317	*280,609	*686	*6	*3,247	*2,519	*1,176	*270,137	**	*179	**	*2,348	*2,354	*25,261
Apparel and accessory stores, not elsewhere classified.....	15,419	1,266,264	23,288	39,115	20,793	46,383	82,064	12,425	1,029,478	20,048	*20,448	11,809	*36,113	117,386
Furniture and home furnishings stores.....	127,056	8,182,556	243,628	272,867	136,051	763,373	807,180	86,209	6,970,830	177,954	195,967	112,486	723,612	1,001,576
Furniture stores.....	23,224	1,821,129	54,116	52,942	46,347	96,495	145,450	13,869	1,498,004	37,792	20,950	35,261	83,011	230,238
Floor covering stores.....	21,803	1,094,015	15,227	18,065	9,833	147,415	159,887	17,440	983,074	13,192	*16,101	*6,436	135,405	167,486
Drapery, curtain and upholstery stores.....	20,806	522,540	22,789	*37,181	*6,299	*71,951	63,008	17,944	496,042	*18,987	*33,679	*2,171	*70,819	72,584
Home furnishings and equipment stores, except appliances.....	18,339	1,012,069	32,024	60,647	*10,453	79,549	70,444	8,541	947,363	20,454	*53,485	*10,453	79,394	100,327
Household appliance stores.....	22,788	1,684,797	38,659	53,715	46,899	95,422	175,846	16,115	1,382,391	29,191	26,324	45,954	87,385	201,994
Radio and television stores.....	11,292	1,262,109	43,401	17,937	9,373	238,564	93,088	5,125	878,861	36,112	13,063	5,728	233,875	112,724
Music stores.....	8,807	785,897	37,411	*32,380	*6,847	*33,978	99,457	7,175	*785,095	22,226	*32,366	*6,483	*33,722	116,223
Eating and drinking places.....	224,981	22,404,316	888,248	1,025,045	450,095	3,291,928	669,104	126,919	16,373,196	522,758	713,450	232,501	2,236,735	1,447,425
Eating places.....	162,191	17,260,600	673,236	823,162	347,974	2,680,784	523,865	89,008	12,435,039	382,478	593,879	179,917	1,836,737	1,103,095
Drinking places.....	62,790	5,143,716	215,013	202,244	102,121	611,144	145,239	37,911	3,938,157	140,280	119,571	52,584	399,998	344,330
Miscellaneous retail stores.....	1,158,646	33,554,403	1,021,630	915,606	459,557	1,879,887	1,980,967	566,340	26,594,847	593,382	594,700	276,680	1,535,753	3,543,853
Drug stores and proprietary stores.....	9,825	2,316,142	44,291	36,786	49,750	140,083	67,238	2,120,003	35,368	29,702	39,706	39,706	128,077	232,928
Liquor stores.....	22,235	4,355,646	61,890	88,578	34,351	236,617	101,216	14,180	3,015,034	29,964	43,491	10,616	166,600	161,238
Used merchandise stores.....	97,229	4,119,282	155,215	189,218	80,307	189,917	158,164	47,787	3,122,464	88,614	102,550	45,853	123,644	348,915
Sporting goods and bicycle shops.....	34,310	1,889,186	59,147	37,093	20,879	52,967	214,542	15,910	1,678,406	48,505	23,947	11,205	*34,078	293,981
Book stores.....	10,746	707,956	16,513	53,895	*8,250	*75,602	8,860	672,732	*16,049	47,356	*5	*74,689	73,986	
Stationery stores.....	6,892	515,859	31,338	*40,469	*30,335	*62,292	81,610	4,577	432,753	*25,574	*26,338	*5,273	*61,509	120,032
Jewelry stores.....	42,894	1,587,324	34,877	29,863	12,422	79,437	164,813	23,181	1,434,728	24,623	19,077	10,796	79,127	270,471
Hobby, toy, and game shops.....	25,170	297,663	16,872	24,908	*3,400	*33,053	8,368	10,921	254,512	*6,802	*21,440	*2,979	*31,960	27,489
Camera and photographic supply stores.....	*5,003	*229,366	*2,436	*30,315	*246	*10,627	*9,426	*3,373	*48,123	*3	*4,565	—	—	*6,176
Gift, novelty, and souvenir shops.....	28,545	815,117	37,092	101,490	12,759	89,560	3,593	11,359	603,075	17,227	57,714	*5,147	72,287	52,515
Luggage and leather goods stores.....	*5,650	*135,065	*5,526	—	—	—	*181	*26,034	*135,065	*5,526	—	—	*181	*26,034
Sewing, needlework, and piece goods stores.....	36,515	448,591	19,712	19,340	*1,071	*43,466	68,251	19,822	338,303	*5,951	*11,473	*1,001	*25,165	91,185
Mail order houses.....	9,127	214,550	8,933	3,687	2,839	47,388	29,541	4,585	205,071	3,884	*3,654	*1,727	*46,943	40,797
Merchandising machine operators.....	12,589	726,793	76,038	4,175	11,326	29,517	16,703	3,912	302,110	30,761	*1,114	*5,149	*16,878	53,499
Direct selling organizations.....	696,284	7,543,731	257,584	131,571	90,404	216,378	483,068	325,067	5,542,600	137,146	88,800	56,652	188,873	1,124,889
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers.....	6,290	69,559	17,318	*437	*513	*2,042	-9,601	*1,183	*29,267	*29	*13	*20	*29	*12,403
Fuel oil dealers.....	2,523	1,600,902	5,363	*1,254	11,037	17,926	28,562	1,985	1,509,212	4,627	*1,211	*10,706	*17,362	31,416
Liquefied petroleum gas (bottled gas) dealers.....	*313	*213,743	*293	*8	*130	*566	*9,707	*310	*211,619	*123	*3	—	*145	*10,208
Florists.....	34,488	2,158,649	64,404	52,886	39,960	260,860	67,118	18,710	1,847,440	41,626	*37,664	*36,160	*231,625	145,209
Cigar stores and stands.....	*6	*19,555	*97	*21	*4	*767	*1,234	5	*16,873	*79	*21	*1	*643	*1,484
News dealers and newsstands.....	16,234	737,599	14,402	18,270	*4,883	*46,159	70,772	12,913	730,790	*13,722	*18,267	*4,837	*44,506	79,221
Other miscellaneous retail stores.....	55,778	2,852,128	92,290	91,244	44,692	244,479	205,293	25,812	2,344,305	57,178	56,301	28,796	181,513	339,978
Retail trade not allocable.....	36,008	1,708,204	52,456	19,432	24,923	41,151	176,774	24,574	1,570,291	47,726	*10,224	*25,422	187,096	187,096
Wholesale and retail trade not allocable.....	117,088	5,523,025	128,333	79,037	67,155	358,779	548,320	76,278	4,699,231	97,394	55,904	48,191	312,919	702,125
Finance, insurance, and real estate.....	930,278	25,801,198	1,690,314	542,158	1,379,597	1,364,889	7,813,860	654,599	21,735,410	1,090,497	425,524	529,621	1,032,404	9,810,422
Finance.....	69,929	3,780,610	155,198	51,590	208,964	50,601	689,586	50,595	2,775,124	127,757	30,162	70,652	42,585	1,007,284
Banking and miscellaneous finance.....	25,709	1,135,401	50,239	22,185	32,101	16,128	185,221	17,973	586,363	39,695	14,007	7,049	13,262	288,702
Credit agencies other than banks.....	4,557	381,053	4,304	1,773	7,774	1,178	89,151	4,533	376,865	4,219	1,642	3,751	*939	97,523
Security and commodity brokers and services.....	39,663	2,264,156	100,655	27,632	169,088	33,295	415,214	28,089	1,811,896	83,843	14,513	59,852	28,385	621,059
Security brokers and dealers, except underwriting syndicates.....	16,601	1,047,636	28,143	11,276	87,457	5,266	73,901	11,131	749,333	20,063	4,542	29,976	2,540	201,372
Commodity contracts brokers, exchanges and services.....	23,062	8,219,519	72,511	16,356	81,631	28,029	341,312	16,958	1,062,562	63,780	9,971	29,875	25,845	419,687
Insurance agents, brokers, and service.....	275,540	9,289,395	436,663	269,904	178,037	772,811	3,046,161	199,990	7,599,564	320,491	228,189	132,480	611,154	3,489,356

Footnote(s) at end of table.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services	484,407	29,244,986	1,391,870	1,432,313	541,159	3,921,137	11,791,112	404,219	27,429,863	1,123,745	1,230,140	412,873	3,580,222	12,170,008
Offices of physicians	145,371	11,456,160	535,668	554,368	131,006	1,150,612	5,857,665	119,013	11,080,940	438,507	482,920	105,354	1,085,457	6,014,729
Offices of dentists	71,918	7,674,603	340,242	334,452	135,280	1,411,110	2,643,124	65,062	7,556,074	309,410	308,641	128,750	1,389,104	2,687,775
Offices of osteopathic physicians	*1,312	*79,913	6,652	*14	*709	*12,430	*36,389	*1,140	*78,863	6,624	*14	*709	*12,430	*37,654
Offices of chiropractors	25,034	1,886,486	112,795	148,852	55,645	209,901	604,004	17,092	1,564,467	83,932	88,919	51,093	180,339	637,671
Offices of optometrists	18,068	1,455,681	57,584	92,170	18,933	144,697	437,183	16,193	1,338,679	54,511	80,281	17,730	127,445	450,040
Registered and practical nurses	60,839	705,574	23,956	*5,043	7,034	*37,021	459,640	58,135	698,535	20,632	*4,133	*6,796	*37,021	461,474
Nursing and personal care facilities	43,578	1,624,662	93,594	69,020	79,436	473,679	127,136	30,468	858,165	17,260	32,430	10,655	269,842	179,817
Hospitals	*4	*9,141	*209	—	*294	*3,424	*911	**	**	**	**	**	**	**
Medical laboratories	1,267	37,111	3,146	392	*480	*4,171	16,167	**	**	**	**	**	**	**
Dental laboratories	13,107	495,602	29,822	*27,821	*17,458	*59,197	153,540	10,789	476,613	24,442	*27,814	*10,795	*59,172	163,010
Other medical and health services	103,909	3,820,053	188,201	200,181	94,884	415,895	1,455,333	85,101	3,732,683	165,799	194,643	80,813	412,527	1,518,817
Legal services	210,983	9,958,820	419,941	566,091	141,772	1,218,732	4,073,053	179,384	9,715,991	361,736	513,725	129,761	1,192,133	4,247,673
Education services	184,738	1,453,784	118,258	101,858	16,416	104,114	281,103	121,017	1,224,005	68,402	71,910	6,086	62,809	393,523
Engineering and architectural services	117,082	2,941,440	159,829	103,121	92,083	164,711	1,173,150	84,646	2,710,179	118,339	82,309	56,327	157,704	1,316,721
Accounting, auditing, and bookkeeping services	218,523	2,916,801	219,495	156,406	93,709	299,507	1,188,890	173,432	2,741,574	142,302	139,979	61,618	277,936	1,294,306
Certified public accountants	35,603	1,060,736	54,544	75,363	29,734	160,272	424,354	30,312	1,033,600	48,110	65,992	29,263	157,013	447,305
Other accounting, auditing, and bookkeeping services	182,920	1,856,065	164,951	81,042	63,976	139,235	764,536	143,120	1,707,975	94,192	73,987	32,554	120,923	847,000
Other services	319,340	4,235,591	254,302	145,335	54,941	264,637	1,076,338	221,927	3,501,864	154,270	104,281	31,709	236,072	1,355,178
Nature of business not allocable	169,492	4,457,606	196,795	115,836	106,891	182,639	455,935	121,845	3,043,263	114,214	87,727	31,363	138,900	768,364

*This estimate should be used with caution because of the small number of sample returns on which it was based.
 **The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Partnership Returns, 1983

By Patrick Piet*

Partnerships showed large overall losses for 1981 and 1982 which were probably attributable to tax shelter activity [1]. Preliminary statistics now available on partnerships for 1983 indicate that, while there is still an overall net loss, the size of the loss has decreased markedly. Major losses continued to occur in real estate and in oil and gas extraction, although the losses reported in oil and gas dropped significantly from 1982.

DATA HIGHLIGHTS

The number of returns filed by active partnerships [2] rose from 1,514,212 for Tax Year 1982 to 1,541,539 for 1983, an increase of 1.8 percent, less than half of the percentage increase from 1981 to 1982. As shown in Figure A, the greatest percentage increases occurred in the following industrial divisions: manufacturing, transportation and public utilities, and services. By contrast, construction and wholesale and retail trade had the only decreases.

Figure A also shows the increase or decrease in net income (or loss) from 1982 to 1983 for each of eight industrial divisions. Overall, net income (less loss) "increased" from an overall net loss for 1982 of \$7.3 billion to a net loss of \$2.6 billion for 1983. Only two divisions showed a decrease: wholesale and retail trade, where the decline was \$61 million; and finance, insurance, and real estate, where the decline was almost \$2 billion.

In mining, profits rose by \$4.7 billion, due mainly to a drop in losses in oil and gas extraction from \$7.7 billion to \$3.5 billion. This decline in losses is due to the item "other deductions," which fell from \$13.4 billion for 1982 to \$9.7 billion for 1983. This drop was almost equal to the reduction in the overall loss for the year.

Although statistics on the components of "other deductions" are not available, a major component of this item for oil and gas partnerships is "intangible drilling costs." These are costs incurred in drilling wells and preparing them for the production of oil and

gas, including the cost of fuel, labor, repairs to equipment, tool rental, and transportation. The law permits these costs to be "expensed" or written off all at once, instead of requiring them to be "capitalized" or spread over a period of years. Because these costs are incurred and deducted before a well reaches the production stage, oil and gas partnerships usually report losses in the first few years of existence, since there is no income from the sale of oil and gas to offset the deductions for intangible drilling costs.

The drop in the item "other deductions" coincides with a drop in well drilling activity, both in terms of the number of wells drilled and in the cost of drilling them. In 1982, 71,652 wells were drilled in the United States, while only 67,536 were drilled in 1983. The total cost of drilling fell from \$39.4 billion in 1982 to \$25.1 billion in 1983, a decrease of \$14.3 billion [3].

Overall, the partnership statistics for 1983 were again dominated by the size of one industrial division: finance, insurance, and real estate. This division accounted for 730,067 partnerships, nearly one-half of the total. Within this division, one industry, operators and lessors of buildings, accounted for 585,481 returns, or 38 percent of all partnerships. In addition, operators and lessors of buildings accounted for over 50 percent of the total assets reported by all partnerships.

Impact of Tax Shelters on Partnership Data

Tax shelter activity has a major impact on the profits reported by partnerships. Tax shelters provide investors with a means of realizing a profit, while minimizing the taxable income they must report on their tax returns. Partnerships are an effective vehicle for accomplishing these goals, through their ability to pool the investment resources of partners for a particular activity, and through their ability to pass through to partners the income (or losses) of the business (partnership income is not taxed directly).

*Corporation Special Projects Section. Prepared under the direction of Thomas Petska, Chief.

Partnership Returns, 1983

Figure A.--Number of Partnerships and Net Income Less Loss, by Industrial Division, 1982 and 1983

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

Industrial division	Number of partnerships				Net income less loss		
	1982	1983	Increase or decrease (-)		1982	1983	Increase or decrease (-)
			Number	Percent			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	1,514,212	1,541,539	27,327	1.8%	-7,314,587	-2,610,041	4,704,546
Agriculture, forestry, and fishing	132,997	136,603	3,606	2.7	-701,031	-144,846	556,185
Mining	55,766	59,596	3,830	6.9	-8,829,824	-4,109,760	4,720,064
Construction	65,762	63,592	-2,170	-3.3	1,419,497	2,167,975	748,478
Manufacturing	23,190	26,451	3,261	14.1	-815,638	-744,064	71,574
Transportation and public utilities	18,448	20,132	1,684	9.1	-760,761	-703,495	57,266
Wholesale and retail trade	205,142	194,360	-10,782	-5.3	1,600,910	1,539,779	-61,131
Finance, insurance, and real estate	725,622	730,067	4,445	0.6	-11,155,896	-13,105,211	-1,949,315
Services	279,171	306,294	27,123	9.7	11,902,165	12,456,811	534,646

NOTE: Partnerships with nature of business not allocable are not shown separately. However, data on them are included in the appropriate totals.

A tax shelter creates a mismatching of income and deductions in order to create losses, and converts ordinary income (which is fully taxed) into tax-favored income, which is effectively taxed at lower rates [4]. For example, oil and gas partnerships initially produce deductions (and resulting losses) mainly through the use of intangible drilling costs, and only later (if at all) does the production of oil or gas produce income. In addition, once wells become productive, they are often sold by the partnership and the resulting profit receives favorable capital gains treatment.

Two of the most common means by which a tax shelter partnership generates deductions (and thereby losses) are through the use of borrowing, which creates a deduction for interest paid, and through acquisition of property, for which a deduction for accelerated depreciation may be taken. Because real estate is usually acquired by means of a mortgage and buildings are entitled to accelerated depreciation deductions, this industry is particularly suited to generating these deductions. When property is held for more than one year, there is a further tax advantage: any gain on the sale of that property is considered a long-term capital gain and, if the partners are individuals, 60 percent of the gain is excluded from their taxable income.

However, there are several other reasons why real estate tax shelters are attractive to investors. One reason is that real estate

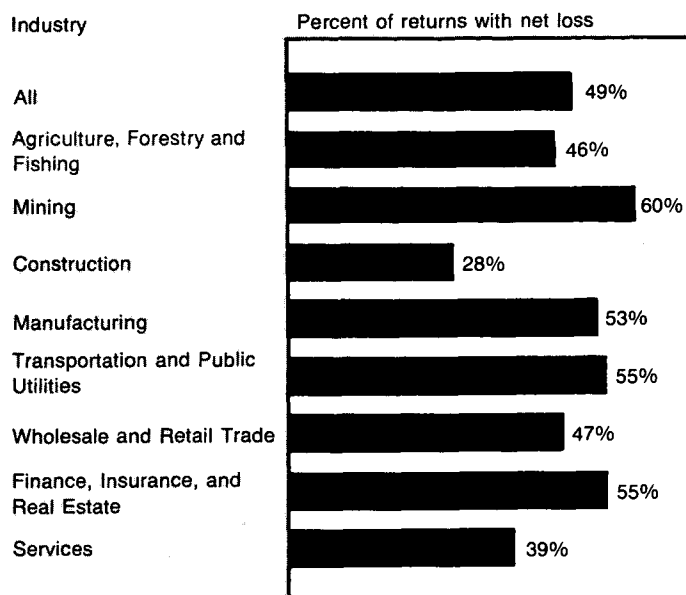
activities are exempt from the "at risk" rules. These rules limit the amount of losses most investors may deduct to the amount the investors have "at risk" in the activity [5]. For partnerships in general, the "at risk" amount is equal to the amount of cash or value of property contributed to the partnership by the partner, plus any amounts borrowed by the partnership for which the partner is personally liable. Exemption of real estate from the "at risk" rules makes it particularly attractive. By agreeing to be held liable for the debts of the partnership beyond the amount at risk, the partner may be entitled to deduct losses far in excess of his or her actual investment in the activity. In fact, losses deducted for the first year of operation can be ten (or more) times the size of investment required to become a partner. However, it should be noted that a high ratio of losses deducted to investment may subject the activity to scrutiny by the Internal Revenue Service (IRS) to determine if it is "economically viable." If it is not, the losses will be disallowed.

The impact of real estate tax shelters in producing losses is clearly shown by the statistics. For 1983, real estate activities produced an overall net loss of \$14.9 billion. Of this, \$13.7 billion was reported by partnerships that were operators or lessors of buildings. Nearly 60 percent of the partnerships in this industry reported a loss, while only 50 percent of the total number of all partnerships realized losses. At the industrial division level, as indicated in

Figure B, the mining division had the largest percentage of returns with a net loss, 60 percent.

Figure B

Percent of returns with net loss, by industrial division, 1983



SUMMARY

As was the case for 1981 and 1982, partnerships reported an overall net loss for 1983. However, in contrast to the two previous years, overall losses declined from \$7.3 billion for 1982 to \$2.6 billion for 1983. The dominant industry in the statistics is operators and lessors of buildings, which accounted for almost 40 percent of the total number of partnerships and more than 50 percent of the assets reported by all partnerships.

DATA SOURCES AND LIMITATIONS

Sample Selection

The statistics for Tax Year 1983 were estimated from a probability sample stratified by combinations of receipts, total assets, net income (or loss) and industry. Approximately 29,000 returns were selected from a total population of about 1.6 million returns filed during Calendar Year 1984. All partnerships engaging in business or having income from sources within the United States were required to file Form 1065, Partnership Return of Income, to report the income or loss,

deductions, credits, and other tax-related items generated by the partnership. Duplicate returns were excluded from the sampling procedure. Strata sample rates ranged from 0.1 percent to 100 percent.

Changes in Processing

A major change in processing occurred in the manner in which duplicate returns were handled for 1983. Duplicates are identified primarily by using the Employer Identification Number (EIN) assigned to each partnership. Returns with duplicate EIN's which report identical data for the same partnership are not included in the sample to avoid overstating the partnership statistics. However, some partnerships file more than one return, using the same EIN for each of their activities. For example, multiple returns are sometimes filed to report the sale of each of several issues of securities. In past years, this type of duplicate return was included in the sample. Due to an oversight in the sampling procedure, such returns were excluded for 1983. This omission resulted in some understatement of the overall partnership financial data, which, on the whole, appears to be small; however, the understatement could be significant in the security and commodity brokers, dealers, and services industry and, therefore, these data should be used with special caution.

Limitations of the Data

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To insure proper use of the estimates, the magnitude of the sampling error should be known.

The following table 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 and are not applicable to money amounts. For numbers of partnerships other than those shown, the corresponding CV's can be estimated by interpolation.

Estimated Number of Returns	Approximated Coefficient of Variation
4,000	0.50
8,000	0.35
25,000	0.20
98,000	0.10
390,000	0.05
1,100,000	0.03

The reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates are discussed in the Appendix.

NOTES AND REFERENCES

- [1] Piet, Patrick, "Partnership Returns for 1981 Reflect Tax Shelter Activity," Statistics of Income Bulletin, Winter 1983-84, p. 29, and Piet, Patrick, "Partnership Returns, 1982," Statistics of Income Bulletin, Summer 1984, p. 85.
- [2] The statistics include data only for active partnerships, which are defined as those which reported any items of income or deductions. Thus, a partnership reporting assets but no income and deductions is not included.
- [3] American Petroleum Institute, Joint Association Survey on Drilling Costs, 1983.
- [4] For more detailed information on tax shelters, see, for example, Skiba, Jonathan W. and Sullivan, Joseph P., The Tax Shelter Answer Book, Panel Publishers, Inc., Greenvale, NY, 1984.
- [5] The "at risk" rules are detailed, for example, in the following works: Skiba and Sullivan, op. cit., pp. 71-77, and Willis, Arthur B., Rennell, John S., and Postlewaite, Philip F., Partnership Taxation, McGraw-Hill Book Company, New York, 1983.

Table 1.—Total Assets and Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing									
		Total	Farms							Hogs, sheep, and goats	Dairy farms
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle except feedlots			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Partnerships With and Without Net Income											
Number of partnerships	1,541,539	136,603	110,965	48,097	2,214	12,091	2,414	18,852	3,593	15,863	
Number of partners	10,589,338	466,132	365,895	170,174	7,005	56,978	8,103	50,267	12,304	39,309	
Total assets	886,992,767	24,716,741	20,656,370	7,434,139	393,629	4,229,641	575,308	3,446,581	409,210	2,258,234	
Total receipts	291,318,703	8,627,059	5,267,701	2,202,973	315,215	448,664	335,212	627,640	63,659	509,683	
Business receipts	243,248,370	5,948,575	2,729,130	821,676	224,638	223,664	244,129	400,244	37,295	188,590	
Income from other partnerships and fiduciaries	3,551,280	37,823	37,763	2,391	435	25,505	5,468	2,003	—	539	
Nonqualifying interest and dividends	15,006,055	288,592	259,113	90,516	2,523	66,580	4,464	64,297	935	12,911	
Rents received	16,435,507	283,428	269,546	203,358	2,333	16,115	3,595	18,406	12,168	6,585	
Royalties	974,573	88,021	85,958	42,221	1,329	352	120	26,600	2,689	10,618	
Farm net profit	1,696,998	1,618,989	1,605,056	936,960	80,913	98,315	73,912	49,742	6,753	256,492	
Net gain, noncapital assets	1,704,228	220,696	195,225	59,755	956	13,500	1,777	56,853	1,023	30,495	
Other receipts	8,701,692	140,936	85,911	46,095	2,088	14,634	1,748	9,495	1,796	3,453	
Total deductions	293,928,744	8,771,905	5,370,918	1,532,518	304,885	711,998	382,509	971,945	96,302	534,251	
Cost of sales and operations	125,330,745	3,433,892	1,805,843	490,101	189,663	121,055	172,163	319,087	23,354	112,030	
Salaries and wages	24,733,780	3,169,919	1,346,652	59,638	4,277	10,368	9,326	7,497	786	15,864	
Less: jobs credit	13,480	795	16	6	9	—	—	—	—	—	
Guaranteed payments to partners	5,838,956	307,763	237,397	100,863	6,506	17,555	5,383	29,759	197	59,574	
Rent paid	6,224,359	78,850	36,486	16,645	3,851	4,858	516	1,855	19	4,739	
Interest paid	22,364,264	356,011	193,419	65,267	15,214	23,504	5,038	42,554	3,399	9,497	
Taxes paid	5,909,545	89,055	51,031	22,349	1,276	5,883	855	12,236	545	1,881	
Bad debts	635,769	7,840	5,236	2,034	99	—	—	2,477	—	400	
Repairs	1,993,665	145,576	45,477	24,404	678	4,016	1,049	4,665	254	4,873	
Depreciation	—	—	—	—	—	—	—	—	—	—	
Depletion	375,404	5,428	409	6	340	—	—	10	—	52	
Pension, profit sharing, annuity and bond purchase plans	452,471	5,077	3,371	2,475	—	147	—	335	—	159	
Employee benefit programs	600,203	4,612	3,132	2,525	—	88	29	130	—	—	
Net loss from other partnerships and fiduciaries	9,224,949	131,763	98,737	9,925	2,171	19,487	55	62,765	83	73	
Rent net loss	19,553,817	51,022	47,125	4,507	—	842	—	40,001	603	732	
Royalty net loss	117,687	49,758	31,130	22,478	—	1,940	6,699	—	—	—	
Farm net loss	2,211,782	2,052,365	1,896,440	496,358	47,415	400,015	133,262	355,009	51,390	259,395	
Net loss, noncapital assets	217,888	25,392	20,819	2,706	—	547	—	3,008	—	14,449	
Other deductions	52,355,781	1,309,080	594,928	153,754	32,003	78,332	34,473	70,777	14,629	38,408	
Net income (less deficit)	-2,610,041	-144,846	-103,217	670,455	10,329	-263,334	-47,296	-344,305	-32,643	-24,569	
Net income	60,308,114	2,626,310	2,197,391	1,263,696	90,068	200,125	89,994	121,943	21,723	254,093	
Deficit	62,918,155	2,771,156	2,300,607	593,241	79,739	463,459	137,290	466,247	54,366	278,661	
Partnerships With Net Income											
Number of partnerships	783,968	73,448	61,686	34,933	1,181	5,697	875	6,262	679	8,293	
Number of partners	5,397,282	239,751	199,393	116,267	4,406	23,323	2,974	19,045	4,513	18,866	
Total assets	332,925,502	9,490,140	8,321,284	3,797,385	180,066	1,625,448	210,130	1,033,231	94,851	910,463	
Total receipts	213,141,178	6,056,935	3,782,519	1,823,006	138,175	332,452	296,048	378,055	37,805	379,565	
Business receipts	175,736,516	3,698,753	1,485,987	494,635	50,200	125,283	161,765	135,862	14,711	100,261	
Income from other partnerships and fiduciaries	3,413,707	34,742	34,742	1,921	109	25,253	5,430	1,908	—	116	
Nonqualifying interest and dividends	10,224,845	212,063	198,902	78,149	1,848	57,429	3,625	41,465	476	7,749	
Rents received	13,318,631	243,297	236,827	191,615	1,178	12,161	118	11,596	13,168	4,614	
Royalties	908,458	78,161	78,045	42,033	1,329	352	120	22,040	2,689	9,483	
Farm net profit	1,664,617	1,595,077	1,581,472	933,758	80,835	87,803	73,912	46,612	6,753	243,171	
Net gain, noncapital assets	1,262,007	115,128	110,216	52,480	955	11,234	310	30,906	—	13,049	
Other receipts	6,612,397	79,714	56,228	28,415	1,927	12,917	1,654	5,659	8	1,122	
Total deductions	152,833,064	3,430,625	1,585,128	559,310	48,107	132,327	156,939	174,105	16,082	125,473	
Cost of sales and operations	81,896,369	1,963,318	922,759	273,385	38,895	53,526	94,571	109,198	13,972	67,413	
Salaries and wages	18,623,089	171,265	60,455	25,327	883	2,626	9,032	1,439	64	6,870	
Less: jobs credit	9,454	9	9	—	9	—	—	—	—	—	
Guaranteed payments to partners	3,358,861	136,791	111,811	71,757	432	4,778	3,820	10,958	—	14,796	
Rent paid	4,244,104	34,375	13,427	7,680	48	2,899	257	315	—	169	
Interest paid	7,073,828	99,529	49,286	19,019	404	6,016	3,779	11,191	520	2,995	
Taxes paid	3,704,106	55,411	34,125	16,650	460	2,300	814	10,487	184	255	
Bad debts	281,371	1,558	954	2	21	—	—	801	—	31	
Repairs	1,161,342	98,711	20,699	12,546	115	1,610	948	680	41	3,032	
Depreciation	—	—	—	—	—	—	—	—	—	—	
Depletion	254,894	52	52	—	—	—	—	—	—	52	
Pension, profit sharing, annuity and bond purchase plans	390,860	2,206	533	449	—	—	—	—	—	—	
Employee benefit programs	399,578	1,410	259	61	—	15	11	—	—	—	
Net loss from other partnerships and fiduciaries	324,388	6,535	6,453	526	—	5,729	55	60	83	—	
Rent net loss	563,138	6,330	3,688	2,112	—	228	—	382	—	527	
Royalty net loss	1,942	—	—	—	—	—	—	—	—	—	
Farm net loss	93,181	72,219	66,823	28,701	1,146	7,798	7,917	10,564	179	10,107	
Net loss, noncapital assets	51,708	6,571	6,508	762	—	53	—	66	—	5,627	
Other deductions	24,532,584	645,969	237,004	72,042	5,426	39,174	30,354	16,630	666	9,139	
Net income	60,308,114	2,626,310	2,197,391	1,263,696	90,068	200,125	89,994	121,943	21,723	254,093	

Footnotes at end of table.

Partnership Returns/1983

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued			Mining			Construction			Manufacturing
	Farms—Continued		Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors	Special trade contractors	
	Poultry and eggs	General livestock including animal specialty								
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Partnerships With and Without Net Income										
Number of partnerships	695	5,301	25,638	59,596	56,172	3,423	63,592	26,724	35,883	26,451
Number of partners	2,067	14,916	100,237	2,083,107	1,987,935	95,172	148,768	65,915	79,899	90,752
Total assets	476,235	1,000,368	4,060,371	49,774,638	41,066,991	8,707,647	14,964,933	13,072,366	1,888,200	13,966,358
Total receipts	330,378	264,124	3,359,358	19,476,693	15,502,533	3,974,160	22,926,133	16,857,913	6,062,758	14,546,760
Business receipts	306,055	173,239	3,219,445	17,077,101	13,225,667	3,851,434	21,623,001	15,612,999	6,004,577	14,178,622
Income from other partnerships and fiduciaries	—	1,421	60	498,145	491,539	6,606	141,264	138,668	2,596	3,301
Nonqualifying interest and dividends	145	15,143	29,479	369,066	343,613	25,453	362,197	344,294	17,903	98,449
Rents received	2,694	2,260	13,883	37,732	35,387	2,344	77,834	58,972	18,863	27,232
Royalties	—	1,910	2,063	305,015	291,768	13,247	5,410	5,402	8	47,089
Farm net profit	20,665	33,722	13,933	188	76	112	6,440	383	6,057	239
Net gain, noncapital assets	195	30,656	25,471	109,659	107,812	1,847	23,313	22,082	1,231	26,168
Other receipts	624	5,771	55,025	1,079,788	1,006,670	73,117	686,674	675,113	11,524	165,650
Total deductions	326,584	348,203	3,400,987	23,586,453	19,048,392	4,538,061	20,758,159	15,137,049	5,367,212	15,290,814
Cost of sales and operations	194,107	142,215	1,628,049	5,790,544	3,438,516	2,352,028	16,454,123	12,836,351	3,613,053	11,168,429
Salaries and wages	7,696	2,938	182,266	446,215	338,728	107,487	835,676	398,157	437,279	610,800
Less: jobs credit	—	2	779	3	3	—	312	212	99	752
Guaranteed payments to partners	1,435	9,115	70,365	272,678	260,968	11,711	286,144	137,467	148,677	107,781
Rent paid	1,175	1,542	42,364	323,154	278,612	44,542	172,311	103,816	68,417	158,940
Interest paid	9,828	12,761	162,593	1,347,854	1,079,898	267,956	434,914	357,884	77,022	400,236
Taxes paid	1,197	1,332	38,025	737,806	595,306	142,500	158,995	89,788	69,207	152,667
Bad debts	113	11	2,604	32,201	31,282	919	8,689	4,380	4,275	18,106
Repairs	3,425	614	100,099	118,450	57,544	60,907	94,876	50,734	44,142	96,088
Depreciation	—	—	5,019	316,176	94,764	221,412	630	561	70	37,507
Depletion	—	—	—	—	—	—	—	—	—	—
Pension, profit sharing, annuity and bond purchase plans	58	—	1,706	28,345	7,713	20,633	3,814	2,655	1,159	39,412
Employee benefit programs	240	118	1,480	28,951	4,745	24,205	19,810	17,423	2,388	37,756
Net loss from other partnerships and fiduciaries	—	4,179	33,026	1,027,884	1,000,616	27,268	35,310	34,712	598	30,005
Rent net loss	4	—	3,897	24,427	23,190	1,237	81,105	80,117	988	5,454
Royalty net loss	—	14	18,627	13,241	13,120	120	—	—	—	22
Farm net loss	19,182	130,731	155,925	6,167	5,849	317	—	—	—	3,211
Net loss, noncapital assets	29	79	4,573	66,375	52,027	14,347	1,409	1,304	105	2,100
Other deductions	76,532	32,834	714,152	10,477,390	9,662,389	815,001	1,759,828	844,257	666,788	1,698,446
Net income (less deficit)	3,794	-84,079	-41,630	-4,109,760	-3,545,859	-563,901	2,167,975	1,720,864	695,546	-744,064
Net income	38,824	47,332	428,919	6,369,288	5,916,683	452,606	3,087,370	2,225,075	862,094	889,880
Deficit	35,030	131,410	470,549	10,479,049	9,482,542	1,016,507	919,395	504,211	166,549	1,633,943
Partnerships With Net Income										
Number of partnerships	332	2,143	11,782	24,061	23,127	934	45,716	16,487	29,247	12,475
Number of partners	1,004	5,265	41,357	1,242,223	1,219,602	22,621	102,416	37,852	64,559	36,150
Total assets	182,558	205,751	1,168,857	20,976,265	17,946,031	3,030,234	9,563,604	8,244,602	1,316,753	4,161,579
Total receipts	215,164	171,625	2,274,416	15,499,109	12,411,135	3,087,973	18,807,818	13,758,294	5,044,062	8,327,351
Business receipts	192,512	126,047	2,212,766	13,507,630	10,504,245	3,003,385	17,609,994	12,604,218	5,000,352	8,168,097
Income from other partnerships and fiduciaries	—	7	—	479,397	475,529	3,868	140,714	138,118	2,596	2,582
Nonqualifying interest and dividends	114	7,285	13,162	189,066	175,493	13,574	315,769	304,071	11,698	53,867
Rents received	1,725	607	6,370	17,767	17,125	643	50,206	31,987	18,219	13,942
Royalties	—	—	116	297,370	289,532	7,838	5,389	5,380	8	15,268
Farm net profit	20,665	32,144	13,605	67	67	—	368	—	—	103
Net gain, noncapital assets	114	1,169	4,911	94,384	93,427	957	16,618	15,510	1,108	20,117
Other receipts	34	4,368	23,486	913,427	855,717	57,710	668,760	658,643	10,080	53,373
Total deductions	176,340	124,293	1,845,497	9,129,821	6,494,453	2,635,368	15,720,448	11,533,219	4,181,968	7,437,471
Cost of sales and operations	124,775	115,816	1,040,559	4,088,154	2,424,840	1,663,314	13,106,409	10,004,617	3,097,074	5,605,217
Salaries and wages	2,491	540	110,810	172,485	110,671	61,815	611,766	338,090	273,437	456,430
Less: jobs credit	—	—	—	—	—	—	303	204	99	542
Guaranteed payments to partners	1,249	21	24,979	85,016	79,013	6,003	139,441	87,820	51,621	63,490
Rent paid	880	45	20,948	112,275	92,287	19,988	134,562	84,500	49,983	77,852
Interest paid	1,598	2,982	50,233	463,770	388,970	74,800	197,448	163,125	34,314	107,220
Taxes paid	485	137	21,285	496,650	398,047	98,603	105,871	55,991	49,881	95,754
Bad debts	—	—	604	18,108	17,482	627	5,820	2,888	2,897	11,224
Repairs	1,041	216	78,012	60,966	20,161	40,805	57,949	27,836	30,112	67,735
Depreciation	—	—	—	—	—	—	—	—	—	—
Depletion	—	—	—	237,428	33,207	204,221	575	505	70	3,332
Pension, profit sharing, annuity and bond purchase plans	58	—	1,673	19,184	4,031	15,153	2,803	1,829	974	32,186
Employee benefit programs	172	—	1,151	15,190	1,696	13,494	6,863	5,141	1,722	19,833
Net loss from other partnerships and fiduciaries	—	—	82	56,903	56,902	1	4,574	4,569	6	383
Rent net loss	4	—	2,643	5,304	4,560	744	41,556	40,569	987	1,200
Royalty net loss	—	—	—	1,905	1,905	—	—	—	—	—
Farm net loss	—	410	5,397	3,254	2,937	317	—	—	—	2,769
Net loss, noncapital assets	—	—	63	10,572	7,248	3,324	285	282	3	560
Other deductions	41,174	3,639	408,965	2,301,163	2,031,595	269,568	1,085,010	611,045	473,817	686,953
Net income	38,824	47,332	428,919	6,369,288	5,916,683	452,606	3,087,370	2,225,075	862,094	889,880

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Transportation, communication, electric, gas and sanitary services			Wholesale and retail trade						
	Total	Transportation	Communi- cation, electric, gas and sanitary services	Total	Wholesale trade	Retail trade				Automotive dealers and service stations
						Total	Building materials, hardware, garden supply and mobile home dealers	General merchandise stores	Food stores	
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Partnerships With and Without Net Income										
Number of partnerships	20,132	13,097	7,036	194,360	24,115	170,241	10,737	4,823	20,213	18,866
Number of partners	103,035	41,875	61,360	478,893	67,192	411,693	28,359	10,760	44,041	43,389
Total assets	19,809,053	6,131,293	13,677,780	19,803,842	6,643,600	13,154,968	1,205,079	598,826	1,172,117	2,306,106
Total receipts	7,490,312	5,044,273	2,446,040	60,679,282	17,450,196	43,212,858	2,501,854	1,194,291	7,220,957	12,089,090
Business receipts	7,154,727	4,895,213	2,259,514	59,879,912	17,224,243	42,639,667	2,453,203	1,154,339	7,167,664	11,984,812
Income from other partnerships and fiduciaries	9,492	8,927	565	29,163	9,071	20,092	632	472	36	17,002
Nonqualifying interest and dividends	105,139	34,473	70,666	170,367	70,537	99,693	16,941	9,013	7,145	15,901
Rents received	50,163	44,398	5,765	75,056	17,958	57,014	2,949	1,035	9,467	11,394
Royalties	391	305	86	2,148	2,132	16	—	—	8	5
Farm net profit	—	—	—	21,272	18,795	2,477	2,464	—	—	3
Net gain, noncapital assets	14,112	10,473	3,640	81,988	4,932	77,054	3,385	675	1,021	7,791
Other receipts	156,288	50,484	105,804	419,374	102,528	316,846	22,279	28,757	35,615	52,183
Total deductions	8,193,807	4,727,644	3,466,163	59,139,503	17,141,270	41,982,349	2,468,549	1,299,960	6,920,819	11,823,194
Cost of sales and operations	3,144,352	2,407,308	737,043	44,674,623	14,404,961	30,254,800	1,775,621	924,511	5,596,528	10,345,158
Salaries and wages	467,018	237,861	229,157	4,031,416	602,713	3,428,487	188,648	84,697	432,580	406,539
Less: jobs credit	28	1	27	3,679	138	3,541	19	2	757	253
Guaranteed payments to partners	113,738	40,068	73,670	739,060	169,854	569,206	49,302	23,059	42,696	129,422
Rent paid	89,309	42,508	46,801	1,371,337	121,000	1,250,315	42,474	31,180	135,579	134,998
Interest paid	769,199	352,989	416,211	806,805	316,883	489,922	58,673	21,096	49,419	81,984
Taxes paid	145,928	69,247	76,680	918,071	110,800	807,227	40,433	19,046	88,241	102,680
Bad debts	40,276	3,043	37,233	107,085	39,528	67,556	5,736	2,540	5,421	10,336
Repairs	122,032	84,860	37,171	268,097	55,224	212,859	11,854	3,402	31,782	29,004
Depreciation	—	—	—	—	—	—	—	—	—	—
Depletion	3,819	3,415	404	4,135	3,722	413	—	—	30	—
Pension, profit sharing, annuity and bond purchase plans	10,201	7,514	2,687	25,657	14,158	11,500	940	757	1,877	2,069
Employee benefit programs	19,301	10,284	9,017	64,915	17,067	47,848	2,831	1,095	7,117	11,051
Net loss from other partnerships and fiduciaries	75,207	25,167	50,040	3,509	1,775	1,734	13	—	195	906
Rent net loss	89,237	87,752	1,486	37,561	2,555	35,006	8,196	2,413	1,648	1,640
Royalty net loss	—	—	—	451	451	—	—	—	—	—
Farm net loss	7,445	7,445	—	38,744	18,896	19,848	15,615	716	1,313	1,631
Net loss, noncapital assets	3,483	2,400	1,084	10,645	208	10,437	41	—	127	167
Other deductions	1,942,169	789,845	1,152,324	5,115,907	1,047,933	4,067,339	222,408	159,554	430,331	480,639
Net Income (less deficit)	-703,495	316,629	-1,020,124	1,539,779	308,927	1,230,509	33,305	-105,669	300,137	265,897
Net income	1,127,983	823,429	304,554	3,012,099	696,846	2,314,909	140,091	47,039	360,560	356,921
Deficit	1,831,478	506,800	1,324,678	1,472,320	387,919	1,084,400	106,786	152,708	60,422	91,024
Partnerships With Net Income										
Number of partnerships	9,011	6,411	2,601	102,299	15,541	86,754	3,392	761	13,811	13,766
Number of partners	24,088	16,191	7,898	246,156	39,332	206,816	8,073	2,311	29,164	32,062
Total assets	3,822,297	1,856,649	1,965,647	11,864,977	3,845,270	8,014,432	694,139	237,375	866,715	1,582,470
Total receipts	5,104,422	3,929,556	1,174,866	44,100,779	12,793,938	31,290,614	1,830,611	699,536	5,928,297	8,202,949
Business receipts	4,911,106	3,839,454	1,071,652	43,477,859	12,616,652	30,845,205	1,799,556	686,947	5,889,774	8,126,607
Income from other partnerships and fiduciaries	2,859	2,294	565	26,003	6,222	19,781	632	472	35	16,956
Nonqualifying interest and dividends	51,721	15,048	36,673	134,519	56,709	77,673	9,464	6,214	5,228	12,124
Rents received	38,523	34,968	3,555	58,695	12,974	45,634	2,121	630	8,445	10,143
Royalties	306	305	1	2,135	2,120	16	—	—	8	5
Farm net profit	—	—	—	21,269	18,795	2,474	2,464	—	—	3
Net gain, noncapital assets	5,514	2,708	2,806	69,978	3,493	66,483	319	365	311	6,240
Other receipts	94,393	34,780	59,613	310,320	76,972	233,348	16,053	4,909	24,494	30,870
Total deductions	3,976,439	3,106,127	870,311	41,088,681	12,097,092	28,975,704	1,690,520	652,497	5,567,737	7,846,028
Cost of sales and operations	2,351,735	2,071,487	280,248	31,820,727	10,290,343	21,515,522	1,295,957	508,336	4,586,350	6,764,938
Salaries and wages	209,590	139,640	69,950	2,864,162	457,547	2,406,400	118,969	54,146	324,871	317,877
Less: jobs credit	—	—	—	2,533	111	2,422	19	2	740	253
Guaranteed payments to partners	26,070	18,247	7,823	414,826	86,527	328,299	41,374	10,655	32,343	87,583
Rent paid	37,166	24,111	13,055	871,244	80,328	790,894	14,693	14,512	110,824	95,801
Interest paid	137,836	79,195	58,641	388,708	149,314	239,394	24,355	4,539	25,498	51,615
Taxes paid	57,198	38,055	19,143	656,964	85,294	571,625	28,146	7,757	65,858	81,572
Bad debts	5,571	2,133	3,439	73,336	17,502	55,834	4,961	916	4,954	8,118
Repairs	79,224	57,156	22,068	188,029	42,216	145,800	8,081	2,065	23,092	19,812
Depreciation	—	—	—	—	—	—	—	—	—	—
Depletion	3,415	3,415	—	4,135	3,722	413	—	—	30	—
Pension, profit sharing, annuity and bond purchase plans	7,390	6,899	491	21,708	11,707	10,001	888	757	1,706	1,040
Employee benefit programs	6,136	2,263	3,873	51,812	11,403	40,409	2,509	938	5,601	9,500
Net loss from other partnerships and fiduciaries	600	12	588	2,695	1,540	1,155	13	—	127	897
Rent net loss	1,258	1,258	—	2,406	300	2,106	10	—	150	136
Royalty net loss	—	—	—	—	—	—	—	—	—	—
Farm net loss	7,445	7,445	—	3,748	999	2,749	—	456	581	1,138
Net loss, noncapital assets	467	38	430	631	140	491	24	—	127	153
Other deductions	737,823	475,984	261,839	3,242,391	753,242	2,488,515	130,973	41,502	323,565	343,476
Net Income	1,127,983	823,429	304,554	3,012,099	696,846	2,314,909	140,091	47,039	360,560	356,921

Footnotes at end of table.

Partnership Returns/1983

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate			
	Retail trade—Continued							Total	Finance		
	Automotive dealers and service stations—Continued		Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores		Total	Total	Banking and credit agencies other than banks
	Motor vehicle dealers	Gasoline service stations									
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
Partnerships With and Without Net Income											
Number of partnerships	3,120	9,281	16,225	7,807	33,080	5,615	3,807	730,067	135,815	2,160	
Number of partners	7,176	20,980	39,170	18,588	94,556	13,085	8,766	5,926,901	1,572,901	27,124	
Total assets	577,971	1,002,798	1,658,331	753,229	2,847,584	130,247	403,538	670,225,185	200,848,462	3,388,963	
Total receipts	2,827,209	7,603,899	3,276,658	1,462,273	7,481,646	329,418	1,248,521	76,764,190	32,405,016	683,459	
Business receipts	2,581,889	7,560,812	3,186,589	1,420,333	7,390,186	323,686	1,242,983	41,685,545	19,181,944	391,198	
Income from other partnerships and fiduciaries	14,205	724	31	177	671	—	—	2,646,319	1,804,692	9,677	
Nonqualifying interest and dividends	4,589	8,147	7,195	12,364	16,514	15	405	12,850,368	8,413,570	204,517	
Rents received	2,513	4,008	2,519	4,119	17,462	285	1,771	13,967,883	205,142	3,528	
Royalties	—	—	—	—	—	—	—	412,147	251,693	—	
Farm net profit	—	3	—	—	3	—	—	45,521	2,064	—	
Net gain, noncapital assets	426	6,857	239	139	27,762	—	67	1,006,500	82,670	120	
Other receipts	23,587	23,347	80,085	25,142	29,047	5,432	3,295	4,169,907	2,463,241	74,418	
Total deductions	2,555,051	7,495,982	3,176,103	1,337,754	7,198,376	334,731	1,203,283	89,889,401	30,646,153	523,397	
Cost of sales and operations	2,268,679	6,834,912	2,060,560	899,673	3,388,367	129,849	964,844	26,352,756	13,707,899	232,029	
Salaries and wages	87,362	159,959	372,446	116,337	1,254,867	43,470	53,950	2,869,340	1,615,061	59,835	
Less: jobs credit	154	2	—	55	2,039	—	—	498	230	—	
Guaranteed payments to partners	13,877	56,115	61,908	25,624	73,358	14,451	14,949	1,324,310	549,002	7,442	
Rent paid	15,469	69,270	162,832	34,564	445,447	21,591	23,551	571,690	172,767	9,840	
Interest paid	22,137	39,648	18,799	18,171	127,501	-6,852	18,744	14,611,942	6,668,871	113,849	
Taxes paid	16,442	64,769	130,970	24,829	246,588	25,651	20,201	1,654,042	314,334	2,910	
Bad debts	2,469	4,143	10,904	10,926	7,056	345	658	162,288	73,035	7,309	
Repairs	6,887	14,232	12,907	4,934	83,435	3,141	6,121	427,144	45,536	1,008	
Depreciation	—	—	—	—	—	—	—	—	—	—	
Depletion	—	—	—	—	344	—	—	4,095	363	25	
Pension, profit sharing, annuity and bond purchase plans	605	1,002	435	1,334	952	—	41	74,517	59,672	1,590	
Employee benefit programs	4,356	1,530	7,821	794	8,638	—	1,051	75,445	42,873	2,509	
Net loss from other partnerships and fiduciaries	827	20	10	2	99	—	—	7,360,470	2,454,720	4,282	
Rent net loss	80	1,512	13,366	511	2,424	899	709	18,123,744	416,114	187	
Royalty net loss	—	—	—	—	—	—	—	9,034	2	—	
Farm net loss	—	1,481	—	44	502	—	—	91,892	38,814	437	
Net loss, noncapital assets	10	47	24	58	9,797	—	—	73,025	8,220	—	
Other deductions	105,188	199,154	272,672	183,038	1,312,243	73,836	74,265	11,713,822	3,743,870	72,938	
Net income (less deficit)	72,158	107,936	100,556	124,519	283,270	-5,313	45,238	-13,105,211	1,758,864	160,062	
Net income	89,294	163,707	231,344	140,453	552,982	16,482	65,440	22,541,564	7,524,364	172,125	
Deficit	17,137	55,771	130,788	15,934	269,712	21,795	20,201	35,646,775	5,765,500	12,063	
Partnerships With Net Income											
Number of partnerships	1,788	6,987	7,583	3,860	17,672	1,298	2,332	327,174	75,248	985	
Number of partners	4,308	16,138	18,667	8,518	50,441	3,202	5,325	2,814,486	1,076,869	23,455	
Total assets	497,709	553,160	1,048,449	549,277	1,505,682	32,764	247,886	242,484,276	84,262,432	2,466,580	
Total receipts	2,175,912	4,496,500	2,406,473	1,186,621	5,372,059	100,485	985,855	50,688,159	20,304,941	627,957	
Business receipts	2,135,881	4,474,952	2,318,104	1,150,597	5,292,960	95,358	980,960	23,727,754	10,441,053	373,544	
Income from other partnerships and fiduciaries	14,205	678	31	177	671	—	—	2,568,358	1,752,203	7,842	
Nonqualifying interest and dividends	3,915	5,369	6,223	11,151	14,487	10	301	8,740,130	5,699,169	170,798	
Rents received	1,821	3,550	2,346	1,110	14,330	—	1,526	11,441,463	129,501	2,093	
Royalties	—	—	—	—	—	—	—	395,930	241,060	—	
Farm net profit	—	3	—	—	—	—	—	43,452	787	—	
Net gain, noncapital assets	394	5,857	172	132	27,688	—	43	751,609	47,524	120	
Other receipts	19,696	6,291	79,596	23,454	21,923	5,117	3,024	3,019,463	1,993,645	73,560	
Total deductions	2,086,618	4,332,793	2,175,128	1,046,168	4,819,076	84,003	920,415	28,146,595	12,780,578	455,832	
Cost of sales and operations	1,862,932	3,873,380	1,445,766	708,349	2,404,968	18,621	761,962	14,007,362	6,857,884	221,595	
Salaries and wages	74,912	115,500	284,033	95,315	830,933	6,149	40,178	1,543,351	912,474	57,107	
Less: jobs credit	154	2	—	55	939	—	—	151	2	—	
Guaranteed payments to partners	11,156	46,092	23,242	20,264	46,808	—	10,670	601,131	351,548	6,719	
Rent paid	12,737	47,326	92,246	25,578	283,421	10,971	15,779	260,926	81,430	9,254	
Interest paid	16,982	18,747	11,307	11,512	60,691	2,428	8,515	4,579,838	2,717,283	77,785	
Taxes paid	13,154	50,867	100,517	20,671	173,395	10,720	16,194	712,417	148,915	2,408	
Bad debts	1,880	3,172	9,216	8,695	8,345	—	518	52,585	13,735	6,606	
Repairs	4,548	9,948	9,802	4,230	53,729	957	4,491	148,204	21,876	834	
Depreciation	—	—	—	—	—	—	—	—	—	—	
Depletion	—	—	—	—	344	—	—	2,382	296	25	
Pension, profit sharing, annuity and bond purchase plans	418	159	435	1,334	752	—	41	57,503	48,868	1,575	
Employee benefit programs	3,837	1,232	7,698	742	5,438	—	1,040	33,459	18,283	2,295	
Net loss from other partnerships and fiduciaries	827	11	10	2	99	—	—	203,540	65,961	2,641	
Rent net loss	80	56	347	43	535	—	709	464,300	21,561	137	
Royalty net loss	—	—	—	—	—	—	—	34	—	—	
Farm net loss	—	1,138	—	44	502	—	—	2,922	1,038	437	
Net loss, noncapital assets	10	45	24	57	1	—	—	26,694	7,379	—	
Other deductions	74,668	127,935	173,462	137,604	838,496	32,034	46,265	4,108,481	1,132,434	60,498	
Net income	89,294	163,707	231,344	140,453	552,982	16,482	65,440	22,541,564	7,524,364	172,125	

Footnotes at end of table.

Partnership Returns/1983

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Services—Continued									
	Business services	Automobile repair and services	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services		Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	
					Total	Offices of physicians			Total	Certified public accountants
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Partnerships With and Without Net Income										
Number of partnerships	78,869	28,287	13,497	20,876	28,655	10,395	24,821	10,352	15,708	8,026
Number of partners	413,537	87,505	30,559	134,056	107,093	36,258	111,703	25,385	56,279	36,819
Total assets	18,966,396	1,585,738	292,485	7,896,502	5,001,947	983,872	4,225,897	795,392	1,998,801	1,801,282
Total receipts	8,484,792	3,184,124	1,383,181	6,090,489	12,245,138	5,399,337	19,157,977	3,817,877	8,789,754	8,204,282
Business receipts	6,438,694	3,092,570	1,360,630	5,488,840	11,961,741	5,353,575	18,608,172	3,749,198	8,671,311	8,126,392
Income from other partnerships and fiduciaries	34,027	95	—	67,567	4,205	1,663	3,700	7,105	42,757	14,110
Nonqualifying interest and dividends	268,084	5,594	376	57,454	49,848	15,862	59,177	29,732	43,130	33,881
Rents received	1,082,252	40,410	16,821	84,925	67,904	4,128	56,680	3,488	1,840	1,840
Royalties	13,874	8	—	25,391	—	—	332	4,783	1,604	1,604
Farm net profit	6	308	—	—	—	—	—	—	—	—
Net gain, noncapital assets	133,398	12,537	728	6,328	5,839	1,214	1,500	6,457	2,312	2,194
Other receipts	494,457	12,602	4,626	359,984	155,600	22,895	428,415	16,914	25,801	24,760
Total deductions	9,023,865	2,938,482	1,089,067	6,816,149	8,772,385	3,213,172	10,914,500	3,407,462	6,848,488	6,285,197
Cost of sales and operations	1,900,073	1,606,729	639,826	1,933,850	1,052,184	290,180	134,267	1,246,409	88,872	79,220
Salaries and wages	666,197	246,916	35,365	856,920	2,293,557	823,433	4,858,031	770,645	3,157,830	2,981,080
Less: jobs credit	1,593	1,592	—	511	920	3	220	6	68	68
Guaranteed payments to partners	143,971	99,873	40,719	64,149	662,745	298,298	393,483	207,550	723,797	666,788
Rent paid	384,408	107,276	34,257	182,423	532,799	262,004	1,187,915	120,926	471,591	434,645
Interest paid	711,756	113,077	12,745	331,660	257,907	28,487	134,069	39,523	93,275	83,446
Taxes paid	107,366	61,940	15,179	130,779	268,187	81,174	478,360	80,277	281,453	262,744
Bad debts	152,539	4,425	2,956	17,450	19,346	3,986	15,375	1,146	14,314	14,314
Repairs	86,211	35,976	7,274	68,902	64,177	22,849	75,194	14,996	33,672	29,898
Depreciation	—	—	—	—	—	—	—	—	—	—
Depletion	2	—	—	93	1,895	—	443	—	—	—
Pension, profit sharing, annuity and bond purchase plans	12,210	110	417	12,191	55,055	35,671	107,166	20,810	46,300	44,939
Employee benefit programs	10,690	3,673	178	20,711	60,782	19,008	111,526	19,234	49,758	47,342
Net loss from other partnerships and fiduciaries	119,742	8	—	105,566	7,283	430	33,135	2,974	96,540	3,088
Rent net loss	844,584	32,116	—	6,088	13,596	2,148	4,629	2,392	1,283	1,244
Royalty net loss	4,254	—	—	—	—	—	—	—	—	—
Farm net loss	6,833	485	—	4,012	—	—	—	—	—	—
Net loss, noncapital assets	21,113	2,016	—	5,558	82	81	848	149	50	43
Other deductions	2,479,890	391,216	249,078	2,145,893	3,195,964	1,285,418	2,942,567	811,343	1,599,188	1,465,949
Net income (less deficit)	-559,072	225,642	294,114	-725,660	3,472,752	2,186,165	8,243,477	410,215	1,940,266	1,919,085
Net income	2,114,598	400,785	307,704	660,627	4,308,289	2,590,297	8,314,015	511,898	2,070,546	1,937,383
Deficit	2,673,670	175,143	13,590	1,386,286	835,537	404,132	70,538	101,683	130,279	18,298
Partnerships With Net Income										
Number of partnerships	43,725	17,799	10,885	5,438	23,356	8,658	22,741	7,327	11,212	6,817
Number of partners	194,507	42,764	22,945	29,574	77,633	28,739	105,516	16,893	46,361	33,086
Total assets	7,740,195	810,804	240,232	2,582,497	2,799,844	744,629	4,118,009	516,784	1,859,656	1,684,775
Total receipts	6,050,102	2,381,320	1,167,363	3,557,646	10,898,333	5,101,910	18,849,989	3,230,533	8,383,636	7,801,933
Business receipts	4,416,062	2,354,113	1,144,951	3,235,544	10,639,871	5,058,005	18,302,802	3,203,188	8,268,546	7,726,354
Income from other partnerships and fiduciaries	33,165	27	—	44,314	4,066	1,663	3,700	6,734	42,746	14,104
Nonqualifying interest and dividends	172,680	4,221	293	37,776	41,008	15,017	57,502	7,546	41,172	31,440
Rents received	841,181	10,505	16,821	62,398	62,999	4,128	56,487	396	1,557	1,557
Royalties	13,871	—	—	25,088	—	—	271	4,783	1,604	1,604
Farm net profit	—	308	—	—	—	—	—	—	—	—
Net gain, noncapital assets	121,127	7,337	728	4,472	5,701	1,147	1,498	244	2,298	2,181
Other receipts	452,017	4,809	4,570	148,054	144,688	21,951	427,729	7,641	25,713	24,693
Total deductions	3,935,503	1,980,535	859,659	2,897,019	6,590,044	2,511,613	10,535,974	2,718,635	6,313,091	5,864,550
Cost of sales and operations	1,049,405	1,211,840	504,352	1,121,167	605,637	66,434	131,000	1,046,682	79,773	70,122
Salaries and wages	500,328	184,606	35,358	372,578	1,892,905	766,828	4,750,035	674,706	3,033,113	2,859,848
Less: jobs credit	1,589	1,592	—	466	717	3	220	6	68	68
Guaranteed payments to partners	84,077	43,947	4,620	37,030	492,113	147,915	300,718	100,613	597,114	540,105
Rent paid	192,189	75,655	32,171	86,463	435,944	240,686	1,159,461	104,681	437,854	408,206
Interest paid	190,873	54,161	10,123	71,523	137,921	20,178	129,054	12,122	76,742	67,509
Taxes paid	80,573	42,157	14,101	61,725	219,890	75,325	468,337	71,583	269,877	251,552
Bad debts	43,309	2,436	1,667	9,124	10,761	3,788	14,968	1,145	14,288	14,288
Repairs	63,070	27,746	6,267	36,727	55,725	20,716	74,605	14,000	30,795	27,085
Depreciation	—	—	—	—	—	—	—	—	—	—
Depletion	2	—	—	93	1,895	—	443	—	—	—
Pension, profit sharing, annuity and bond purchase plans	11,747	43	417	7,763	49,031	35,054	107,022	18,883	45,119	43,757
Employee benefit programs	9,010	3,312	178	11,809	42,843	15,784	109,269	12,588	46,107	43,691
Net loss from other partnerships and fiduciaries	6,504	8	—	11,787	6,902	430	16,234	726	3,226	3,088
Rent net loss	29,595	—	—	16	232	43	2,589	214	1,244	1,244
Royalty net loss	3	—	—	—	—	—	—	—	—	—
Farm net loss	823	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,669	1,939	—	632	82	81	831	149	49	42
Other deductions	1,137,683	240,015	211,508	815,690	2,446,303	1,075,981	2,844,092	616,411	1,502,091	1,377,732
Net income	2,114,598	400,785	307,704	660,627	4,308,289	2,590,297	8,314,015	511,898	2,070,546	1,937,383

*The deduction for depreciation is not shown separately because the amounts reported on the partnership return, Form 1065, are understated. The understatement results from the reporting characteristics of partnerships in farming and real estate. A more accurate estimate of the depreciation deduction, obtained from the Form 4562, the form on which depreciation is computed, is \$37.3 billion for all industries. Of this total, \$2.0 billion is reported for farms and \$19.4 billion for real estate.

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

Report on International Boycotts, 1976-82: A Focus on the Middle East

By Vergie Mose*

U.S. corporations that conduct business in certain foreign countries can be penalized, under certain conditions, through losses in U.S. tax benefits. These penalties result from agreements by these U.S. taxpayers to specific foreign-imposed business conditions relating to international boycotts. A number of U.S. corporations that agreed to certain of these foreign-imposed conditions forfeited over \$84 million in U.S. tax benefits between 1976-82.

U.S. TAX LAW ADDRESSING INTERNATIONAL BOYCOTTS

The U.S. Congress sought to deter participation by U.S. "persons" in international boycotts which were not sanctioned by the United States, partly in response to the ongoing Arab boycott of Israel. The Congressional Joint Committee on Taxation noted in its report [1] on the Tax Reform Act of 1976 that--

"Congress is concerned that U.S. businesses have been prevented from freely operating in international markets by the threat of economic sanctions by certain foreign countries or their nationals or companies. Unless the U.S. businesses agree to participate in, or cooperate with, certain foreign countries in an international boycott, they are denied the opportunity to conduct business with the country. Congress believes that it is particularly unfair to those taxpayers who refuse to participate in the boycott, when the taxpayer who does participate in the boycott is a recipient of tax benefits by reason of the participation. Congress believes that many taxpayers would not participate in an international boycott if the taxpayer and the foreign countries were made aware that tax benefits were not available to a taxpayer who participates in a boycott."

The 1976 Act contained international boycott provisions (discussed below) which were generally effective for operations conducted after November 3, 1976 [2]. Under the Act, the

Department of Treasury is required to report to Congress on the operation and effect of the boycott provisions of the Internal Revenue Code. The series of Treasury reports [3] draw on data provided by the Internal Revenue Service (IRS). This article presents data filed with the IRS for the years 1976 through 1982. (See the "Data Sources and Limitations" section.) The source of the statistics is the Form 5713, International Boycott Report [4].

Background

The policies of foreign countries can have a significant impact on the business behavior of U.S. "persons" (defined below). A specific example of this impact is found in the policies of members of the League of Arab States. Original members of this league included Iraq, Lebanon, and Saudi Arabia. One purpose of the organization was to coordinate the policies and activities of its members [5].

As part of the economic policies of the Arab League, many countries imposed economic sanctions against Israel. These sanctions can be summarized into three basic types. The first type (a "primary boycott") applies to the refusal of Arab countries to export their goods to, or import goods from, Israel. In a "secondary boycott," foreign companies are requested not to maintain business relationships with Israel or its companies and citizens. The third type, termed a "tertiary boycott," occurs when foreign companies are requested to refrain from conducting business with other companies that trade with Israel or with companies whose owners or employees are members of particular religious or fraternal organizations [6].

These economic policies were imposed on all persons, including individuals as well as corporations and partnerships, that had business activities with these Arab countries or their nationals. Prior to 1976, there were no U.S. regulations specifically imposing penalties on U.S. persons that supported foreign boycotts through their business activities.

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Development of U.S. Laws Imposing Penalties for Participation in International Boycotts

U.S. legislative proposals specifically addressing issues of international boycott activities of U.S. persons were first considered in the years after the 1973-74 Arab oil embargo. At that time, U.S. businesses anticipated capturing a share of the development projects of, and increased trade expected with, members of the Organization of Petroleum Exporting Countries (OPEC), some of which were also members of the League of Arab States [7]. This interest in greater trade with Arab states conflicted with the anti-boycott sentiments of certain citizen groups. During this same period, representatives of both citizen and business groups were instrumental in the drafting of U.S. international boycott laws [6]. These initial drafts were later developed into two laws.

The Tax Reform Act of 1976 and the Export Administration Act of 1979 contained provisions specifically authorizing penalties for unsanctioned international boycott activities of U.S. persons. Under these laws, it became mandatory for all U.S. persons to report formally with the Internal Revenue Service (Department of Treasury) and the Office of Antiboycott Compliance (Department of Commerce) [8] all boycott-related requests and agreements. The Department of Treasury additionally required that U.S. persons report all operations in boycotting countries. Congress initially required annual reports from both departments on the findings from the administration of these laws [9].

Provisions of the 1976 Act

The provisions of the 1976 Act are primarily included in section 999 of the Internal Revenue Code. In compliance with the Act, a U.S. person must report to the Internal Revenue Service each of its operations (direct or indirect) [10], that are conducted with a government, a company or a national of a country, that requires participation in, or cooperation with, a boycott (not sanctioned by the United States). The term "operations" encompasses all forms of business and commercial transactions.

Under the Act, a person participates in, or cooperates with, an international boycott if the person agrees as a condition of doing business, directly or indirectly, with a government, a company, or a national of a country to any of the five types of requests listed below:

Type 1 - to refrain from doing business with or in a country that was the object of the boycott or with the government, companies, or nationals of that country.

Type 2 - to refrain from doing business with any U.S. person engaged in trade within a country which was the object of the boycott or with the government, companies, or nationals of that country.

Type 3 - to refrain from doing business with any company whose ownership or management included individuals of a particular nationality, race, or religion, or to remove or refrain from selecting corporate directors who were individuals of a particular nationality, race, or religion.

Type 4 - to refrain from employing individuals of a particular nationality, race, or religion.

Type 5 - as a condition of the sale of a product to a government, company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person that did not participate in, or cooperate with, an international boycott.

A presumption of participation in, or cooperation with, a boycott was also provided for in the 1976 Act. If a person controls a corporation and the corporation participates in, or cooperates with, a boycott, the controlling person is presumed to have participated in, or cooperated with, the boycott. Conversely, if a person controls a corporation and participates in, or cooperates with, a boycott, the corporation is presumed to have participated in, or cooperated with, the boycott. Thus, when one member of a controlled group of corporations agrees to one or more types of boycott requests, each member of the controlled group is also associated with the agreement [11]. U.S. shareholders of foreign corporations are also associated with boycott agreements of their foreign corporations [12].

OPERATIONS IN BOYCOTTING COUNTRIES

Boycott operations include those operations with a government, a company, or a national of a country that is on the list of countries which the Secretary of the Treasury has determined requires participation in, or cooperation with, a boycott. The original list published in 1976 contained the following 14 countries:

Bahrain	Oman
Egypt	Qatar
Iraq	Saudi Arabia
Jordan	Syria
Kuwait	United Arab Emirates (U.A.E.)
Lebanon	Yemen (Aden)
Libya	Yemen (Sanaa)

Egypt was dropped from the list effective April 1, 1980 [13].

Operations in a country not on this list are also boycott operations, if a person knows or has reason to know that participation in, or cooperation with, an (unsanctioned) international boycott is required as a condition of doing business with the government, a company, or a national of the country.

For 1982, 2,822 U.S. persons filed Forms 5713 indicating that they conducted operations, directly or indirectly, in one or more boycotting countries. Of this number, 92 percent (2,583) were corporations. The remainder were individuals, partnerships, estates and trusts. These corporations represented less than 1 percent of all U.S. corporations, but their \$2.7 trillion in total assets was nearly 30 percent of the total assets reported on all U.S. corporation income tax returns.

BOYCOTT REQUESTS AND AGREEMENTS

Of the 2,822 U.S. persons that filed Forms 5713 for 1982, 537 received nearly 17,000 requests to participate in, or cooperate with, international boycotts. Of these requests, 35 percent (5,800) were agreed to by 212 persons. Corporations accounted for nearly 90 percent of all requests and agreements (see "Number of Corporations" in the Explanation of Selected Terms section). Table 3 presents the number of requests and agreements from 1976-80 and 1982 for each type of boycott request [14].

Request and agreement data related to U.S. corporations for the 13 countries presently on the Treasury's list are summarized in Figure A. The data for 1977-80 and 1982 are ranked by country based on the number of requests received by corporations.

The largest number of boycott requests were received from Saudi Arabia, Kuwait, Iraq, and the United Arab Emirates. Based on the 1977-80 and 1982 data, of the 44,627 total requests received from these countries, 18,918, or 42 percent, were agreed to by U.S. corporations. (For a percentage distribution by country of the number of requests and agreements for 1982, see Figure B.) Using number of agreements as a percentage of total requests, the rate of "effectiveness" on the part of boycotting countries in obtaining cooperation from U.S. corporations can be estimated. Of the requests made during the 5-year period, 47 percent cooperation was obtained by Kuwait, 44 percent by the United Arab Emirates, 40 percent by Saudi Arabia, and 39 percent by Iraq.

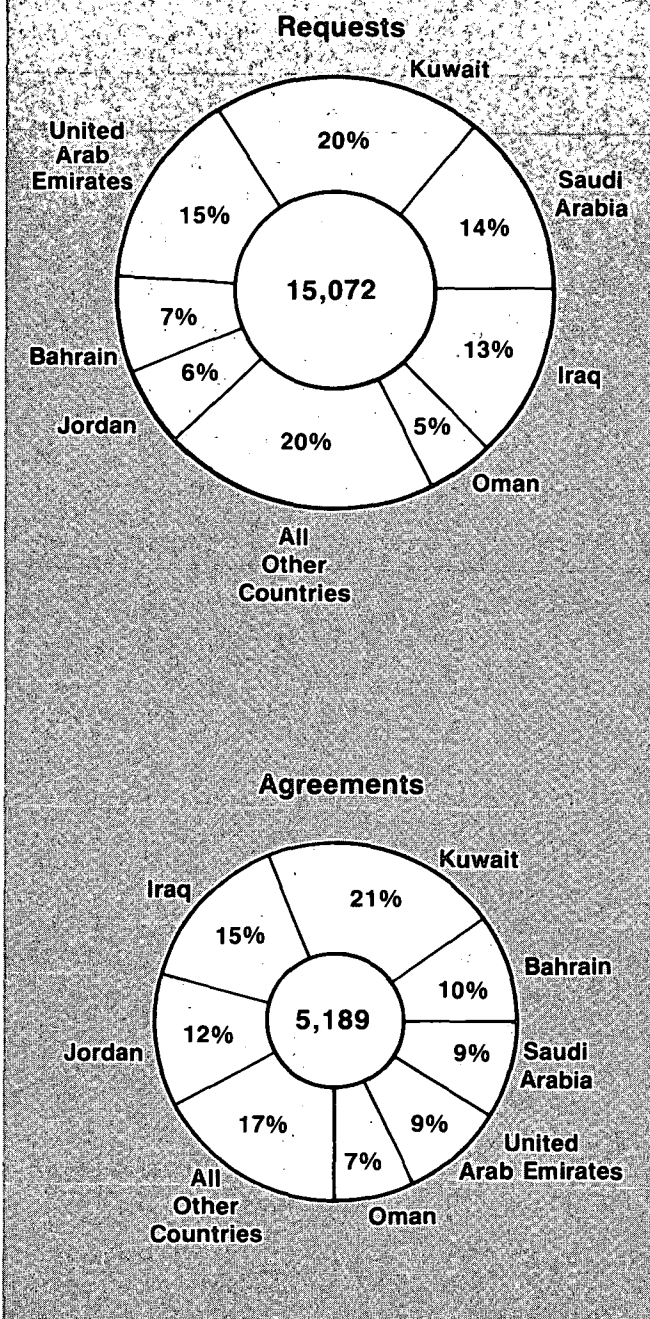
The highest level of effectiveness did not occur with the above four countries, but rather with Oman, Jordan, and Bahrain. U.S. corporations agreed to 61 percent of all requests received from Oman, 59 percent from Jordan, and 57 percent from Bahrain. Data on boycott requests received and the related agreements of U.S. corporations reported for 1977-80 and 1982 for these three countries are

Figure A.--Corporations: Requests, Agreements, and Agreements as a Percent of Requests, by Selected Boycotting Countries, 1977-1980 and 1982

Country	Requests		Agreements		Agreements as a percent of requests	
	Number	Rank	Number	Rank	Percent	Rank
	(1)	(2)	(3)	(4)	(5)	(6)
All boycotting countries ¹	70,344	-	31,072	-	44%	-
Saudi Arabia	13,461	1	5,421	2	40	10
Kuwait	12,775	2	5,942	1	47	4/5
Iraq	9,968	3	3,886	3	39	11
United Arab Emirates	8,423	4	3,669	4	44	8/9
Libya	3,839	5	1,724	8	45	7
Jordan	3,758	6	2,212	5	59	2
Bahrain	3,740	7	2,117	6	57	3
Oman	3,125	8	1,891	7	61	1
Syria	2,292	9	621	11	27	13
Lebanon	2,056	10	958	9	47	4/5
Qatar	1,628	11	754	10	46	6
Yemen (Sanaa)	450	12	199	12	44	8/9
Yemen (Aden)	192	13	53	13	28	12

¹Includes 4,637 requests and 1,625 agreements related to boycotting countries not shown separately.

Figure B
Corporations: Percent Distribution of Requests and Agreements To Participate In or Cooperate With International Boycotts, 1982



shown in Figure C. The highest level of effectiveness in any year for any country occurred in 1980, when 76 percent of all requests received from Oman were followed by agreements.

For 1982, the highest rate of effectiveness (63 percent) was obtained by Jordan. The 608

agreements to requests received from that country accounted for 12 percent of the total agreements (shown in Figure B). In contrast, the 961 requests received from Jordan accounted for only 6 percent of the total requests.

The relationship between the number of corporations that entered into agreements and those which received the requests is also integral to a measure of effectiveness of the boycott policies. Data classified by country for the number of corporations that agreed to requests expressed as a percentage of the number of corporations receiving requests are shown in Table 1 for 1977-80 and 1982. A decrease in this ratio occurred for every country for 1979, when compared to 1978. The 496 corporations that received requests from all boycotting countries for 1979 represented a decline from the 521 corporations for 1978. The decline in the number of corporations that received requests continued after 1979. However, while the 172 corporations that agreed to requests for 1979 represented a decline from 1978, this decline did not continue thereafter.

Not all U.S. corporations with direct or indirect operations in boycotting countries received boycott requests. Most of those U.S. corporations receiving boycott requests received multiple requests. Less than half of them, in any year, agreed to at least one business restriction as requested by a boycotting country. Corporations that agreed to at least one request most often did not agree to every request received from a specific country. This information (the differences between the number of corporations reporting requests and agreements and the number of requests and agreements reported) suggests that U.S. taxpayers often attempted negotiations with the boycotting countries in order both to conduct business within their boundaries and to comply with U.S. laws as well [15].

The extent of cooperation by U.S. corporations with boycotting efforts and the level of U.S. export and import trade activities with boycotting countries are related [16]. Trade data between the United States and these countries for 1977-80 and 1982 are presented in Figure D.

The lowest degree of U.S. cooperation with boycott requests tended to occur among those boycotting countries in which the largest number of U.S. corporations reported direct or indirect operations. The largest number of U.S. corporations reported operations in Saudi Arabia, Kuwait, and the United Arab Emirates (see Table 1). For 1982, of the total 1,916 corporations reporting operations in boycotting countries, 83 percent reported operations in Saudi Arabia, 57 percent in Kuwait and 53 percent in the United Arab Emirates. (Corporations frequently had operations in more

Figure C.--Selected Items Reported by Corporations with Operations In or Related to Boycotting Countries, by Selected Countries, 1977-1980 and 1982

Item and country	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)
Number of corporations ¹ with operations in or related to:					
All boycotting countries ²	1,627	1,645	1,971	2,014	1,916
Oman	527	540	576	617	616
Jordan	615	623	771	777	767
Bahrain	651	626	763	765	751
Number of corporations ¹ receiving requests from:					
All boycotting countries ²	510	521	496	494	431
Oman	64	79	61	143	101
Jordan	90	91	131	158	101
Bahrain	104	95	133	90	121
Number of corporations ¹ agreeing to requests from:					
All boycotting countries ²	191	217	172	229	178
Oman	33	31	19	98	46
Jordan	42	35	38	30	47
Bahrain	41	42	36	34	49
Number of requests from:					
All boycotting countries ²	9,711	17,170	14,079	14,312	15,072
Oman	348	754	491	799	733
Jordan	245	421	1,142	989	961
Bahrain	622	590	577	946	1,005
Number of agreements to requests from:					
All boycotting countries ²	4,066	7,770	6,615	7,432	5,189
Oman	184	444	294	605	364
Jordan	101	213	666	624	608
Bahrain	429	317	220	634	517
Agreements as a percent of requests:					
All boycotting countries ²	42	45	47	52	34
Oman	53	59	60	76	50
Jordan	41	51	58	63	63
Bahrain	69	54	38	67	51

¹Corporations which were members of a controlled group were combined and counted as one corporation. Corporations often reported operations in more than one country.

²Boycotting countries were all countries reported on Form 5713 known to require participation in, or cooperation with, an international boycott. This included, but was not limited to, the 13 countries presently on the list of boycotting countries maintained by the Secretary of the Treasury.

than one country.) Over 200 corporations received 7,410 boycott requests from these three countries. Slightly more than one third of those corporations agreed to participate in, or cooperate with, the boycott as requested. On the other hand, a smaller number of U.S. corporations reported operations in Jordan and

Oman. As this number decreased, the degree of cooperation with the efforts of the boycotting countries increased. For example, over 100 corporations received requests from Jordan and Oman for 1982, and 46 percent of them agreed to the requests. Finally, of the 267 corporations which reported operations in Yemen (Sanaa), 12

Figure D.--U.S. Exports and General Imports¹ with Selected Boycotting Countries, 1977-1980 and 1982

[Money amounts are in millions of dollars]

Country	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)
All countries, total					
Exports from U.S.	\$121,293	\$143,766	\$182,025	\$220,786	\$212,275
Imports to U.S.	150,390	174,757	209,458	244,871	243,952
Balance	-29,097	-30,991	-27,433	-24,085	-31,677
Boycotting countries, total²					
Exports from U.S.	6,173	7,226	8,621	10,340	13,859
Imports to U.S.	14,411	12,621	18,054	25,860	10,575
Balance	-8,238	-5,395	-9,433	-15,520	3,284
Bahrain					
Exports from U.S.	203	157	160	197	220
Imports to U.S.	75	29	11	16	31
Balance	128	128	149	181	189
Iraq					
Exports from U.S.	211	317	442	724	846
Imports to U.S.	425	249	665	460	39
Balance	-214	68	-223	264	807
Jordan					
Exports from U.S.	302	235	334	407	620
Imports to U.S.	3	1	4	3	7
Balance	299	234	330	404	613
Kuwait					
Exports from U.S.	548	745	765	886	941
Imports to U.S.	214	50	194	494	40
Balance	334	695	571	392	901
Lebanon					
Exports from U.S.	124	142	227	303	294
Imports to U.S.	42	15	15	33	19
Balance	82	127	212	270	275
Libya					
Exports from U.S.	314	425	468	509	301
Imports to U.S.	4,222	4,125	6,014	8,595	512
Balance	-3,908	-3,700	-5,546	-8,086	-211
Oman					
Exports from U.S.	57	65	88	95	173
Imports to U.S.	436	354	317	344	334
Balance	-379	-289	-229	-249	-161
Qatar					
Exports from U.S.	113	77	138	129	153
Imports to U.S.	450	337	279	237	106
Balance	-337	-260	-141	-108	47
Saudia Arabia					
Exports from U.S.	3,575	4,370	4,875	5,769	9,026
Imports to U.S.	6,448	5,310	8,067	12,648	7,443
Balance	-2,873	-940	-3,192	-6,879	1,583

Figure D.--U.S. Exports and General Imports¹ with Selected Boycotting Countries, 1977-1980 and 1982
-- Continued

[Money amounts are in millions of dollars]

Country	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)
Syria					
Exports from U.S.	134	143	229	239	138
Imports to U.S.	16	37	165	26	10
Balance	118	106	64	213	128
United Arab Emirates					
Exports from U.S.	515	493	667	998	1,101
Imports to U.S.	2,076	2,109	2,317	2,985	2,032
Balance	-1,561	-1,616	1,650	-1,987	-931
Yemen (Aden)					
Exports from U.S.	31	26	14	7	8
Imports to U.S.	3	5	4	18	1
Balance	28	21	10	-11	7
Yemen (Sanaa)					
Exports from U.S.	46	31	214	77	38
Imports to U.S.	1	(³)	2	1	1
Balance	45	31	212	76	37

¹Exports include domestic and foreign merchandise. General imports include entries for consumption, entries into custom's bonded warehouses and entries into U.S. Foreign Trade Zones.

²Represents data for the 13 countries presently on the list of boycotting countries maintained by the Secretary of the Treasury.

³Amount less than \$500,000.

Source: For 1977-1980, data are from Overseas Business Reports, United States Foreign Trade Annual, 1975-1981, U.S. Department of Commerce, International Trade Administration, OBR83-07, July 1983. For 1982, data are from Highlights of U.S. Export and Import Trade, U.S. Department of Commerce, Bureau of the Census, FT 990, December 1983.

received boycott requests. Of these 12 corporations, 67 percent agreed to the requested conditions.

Of related interest is the growth and levelling off in the number of U.S. corporations reporting operations in boycotting countries (shown in Table 1). For 1982, the number of corporations with operations in the 13 boycotting countries increased over the number reported for 1977, with two exceptions, Iraq and Libya, for which there were small decreases. Between 1980 and 1982 the number of corporations reporting operations remained relatively stable compared to the peak of growth in this number that occurred from 1978 to 1979.

LOSS OF TAX BENEFITS

Under the U.S. tax law, taxpayers agreeing to participate in, or cooperate with, unsanctioned international boycotts may be penalized by the loss of certain tax benefits. These lost benefits involve the U.S. tax treatment of the

income or taxes associated with U.S. operations (direct or indirect) in all boycotting countries. The tax benefits would otherwise be available to the taxpayers were it not for agreements to boycott requests. The tax benefits that can be lost are the foreign tax credit [17], and the deferral of taxation on the earnings of Controlled Foreign Corporations (CFC's) [18] and on the earnings of Domestic International Sales Corporations (DISC's) [19] owned by U.S. persons.

Basically, a U.S. taxpayer is allowed a foreign tax credit to reduce its U.S. income tax (based on worldwide taxable income) for taxes paid to foreign countries [20]. However, boycott-related taxes cannot be included in the foreign tax credit. Boycott-related taxes are taxes that resulted from foreign operations through which the U.S. taxpayer was associated with agreements to unsanctioned boycott requests.

A U.S. taxpayer that owned a Controlled Foreign Corporation was generally required to

treat certain portions of the current-year earnings and profits of the CFC as "Subpart F" income. This income was deemed to have been distributed by the CFC to the controlling U.S. shareholder and was included in the current-year taxable income of the shareholder. That portion of the current-year earnings and profits not considered Subpart F income was not included in the shareholder's U.S. taxable income until the year in which a distribution was subsequently made to that shareholder. The tax on these earnings and profits was thus deferred. A U.S. shareholder, associated with agreements to boycott requests through one or more operations of a CFC, was required to increase the Subpart F income. This increase was based on the current-year earnings and profits of those operations. Tax deferral was thus lost on this income.

Generally, the taxable income from a DISC was treated similarly to the current-year earnings and profits of a CFC. A portion of the income from a DISC could not be excluded from the shareholders' current-year U.S. taxable income. The remaining portion of the income from a DISC could be excluded from the shareholders' current-year U.S. taxable income (thus deferring U.S. tax). U.S. shareholders, associated with agreements to boycott requests through one or more operations of the DISC, were required to increase the DISC income included in their current-year U.S. taxable income. This increase was based on the DISC income from those operations.

Methods of Computing Loss of Tax Benefits

The loss of tax benefits was computed by electing to use either the "specifically attributable income and taxes" method or the "international boycott factor" method. The election was an annual one made by the U.S. taxpayer. Taxpayers that could separately identify the earnings and profits from each of their specific business operations could elect the specifically attributable method. When the earnings and profits of each separate operation could not be identified, the taxpayers elected the international boycott factor method.

Persons that chose the specifically attributable income and taxes method reported their share of the foreign taxes paid and Subpart F and DISC income, based on the earnings and profits of each separately identified boycott operation. A foreign tax credit was denied for the foreign taxes reported. The Subpart F income reported was the amount of the tax benefit lost to shareholders of CFC's. The DISC income reported was the amount of the tax benefit lost to shareholders of DISC's.

Taxpayers using the international boycott factor method computed the loss of tax benefits as follows:

$$\frac{\text{Boycott "income" [21]}}{\text{Total "income" from outside the United States [22]}} \times \text{Tax benefit}$$

The result of this computation for each type of tax benefit was the amount of the loss.

The computation of the loss of a foreign tax credit was determined by the taxpayer's choice of the two methods described above. Under the specifically attributable income and taxes method, the benefits of the foreign tax credit were denied by excluding the boycott-related taxes from the foreign taxes eligible for the credit. On the other hand, under the international boycott factor method, the boycott-related taxes were included in the foreign taxes eligible for the credit. The total foreign tax credit was then reduced by the amount of the computed loss of benefit (defined above).

The losses of U.S. tax deferral on income associated with the earnings and profits of a CFC and the income of a DISC were determined under both methods, by computing amounts to be treated as "deemed distributions" of income in the current taxable year. Thus, the U.S. taxable income of the U.S. shareholder was increased. Under the specifically attributable method, these amounts were computed from the earnings and profits of each separate operation. Under the international boycott factor method, these amounts were based on percentages of the total benefits that otherwise would have been allowed.

Effects of Boycott-Related Tax Penalties

For the 1980-82 period, fewer than 100 U.S. corporations per year reported losses of tax benefits due to agreements to participate in, or cooperate with, international boycotts. As shown in Figure E, there was a decline in the number of U.S. corporations reporting losses of benefits since 1978, when the largest number of U.S. corporations (146) reported losses of tax benefits. (Corporations are the only U.S. persons that have had tax benefits denied as the result of agreements to boycott requests.) In comparing the number of corporations that filed boycott reports with the much smaller number reporting denial of tax benefits, it should be noted that not all corporations filing boycott reports received requests. Of those that received requests, not all agreed to comply. Further, of the corporations that agreed to boycott requests, not all owned a Domestic International Sales Corporation or a Controlled

Foreign Corporation, or had a U.S. income tax against which to apply a foreign tax credit. No other loss of benefits were prescribed under the tax law.

Figure E.--Number and Percent of Corporations Denied U.S. Tax Benefits, 1976-1982

Year	Number of corporations for year--		Percent
	That filed boycott reports	Denied tax benefits	
	(1)	(2)	(3)
1976 ...	1,356	35	2.6%
1977 ...	2,521	100	4.0
1978 ...	2,536	146	5.8
1979 ...	2,892	101	3.5
1980 ...	3,090	88	2.8
1981 ...	n.a.	84	-
1982 ...	2,583	87	3.4

n.a. - Not available.

As previously stated, there are three types of tax benefits which may be lost by corporations agreeing to participate in, or cooperate with, international boycotts. These U.S. corporations frequently lose more than one benefit in any given year, as a result of such agreements. U.S. corporations with international sources of income are likely to be large corporations that use taxes paid to foreign governments as a foreign tax credit to reduce their U.S. tax liability. A large number of these same corporations are also owners of CFC's and DISC's. As an example, of the 84 corporations in 1981 which lost tax benefits, 29 were required both to reduce their foreign tax credit and also to decrease the amount of income deferred from U.S. tax based on the earnings and profits of the CFC's or income from the DISC's.

U.S. corporations forfeited a total of \$84 million in tax benefits, due to agreements to boycott requests, since 1976, the first year for which the penalties were imposed. Of this amount, \$33 million was associated with losses in foreign tax credits; \$7 million reduced the allowable foreign tax credits (under the boycott factor method), while \$26 million of taxes paid to boycotting countries was disallowed for credit (under the specifically attributable method). Of the three tax benefits at risk from agreements to participate in, or cooperate with, international boycotts, the loss of U.S. tax deferral on the \$43 million of income from the earnings and profits of CFC's represented the largest loss in tax benefits incurred by U.S. corporations from 1976 through 1982. Additionally, shareholders of DISC's incurred a loss of U.S. tax deferral on \$8 million of DISC income that resulted from agreements to boycott requests.

SUMMARY

Beginning in 1976, the United States instituted tax provisions to levy penalties, in the form of lost tax benefits, against U.S. persons that agreed to participate in, or cooperate with, international boycotts not sanctioned by the United States. From 1976 through 1982, the largest percent of boycott requests, 93 percent, was made by countries which were members of the League of Arab States. All the requests attempted, in some fashion, to achieve cooperation from U.S. persons with a boycott through restrictive business conditions. During the period 1976-82 (excluding 1981 for which detailed data are not available), there were 79,900 requests made of U.S. persons to participate in, or cooperate with, international boycotts. Of those requests, 42 percent, or 33,800, were followed by agreements. Most of the requests and agreements, 96 and 97 percent, respectively, involved U.S. corporations, as opposed to other types of U.S. persons. As a result of agreements to boycott requests, a small number of U.S. corporations lost U.S. tax benefits totaling \$84 million from 1976-82.

DATA SOURCES AND LIMITATIONS

These statistics were based on all International Boycott Reports, Forms 5713, filed with the Internal Revenue Service. As such, the data were not subject to sampling error. (See the Appendix for a general description of the nonsampling error controls and limitations typical of most Statistics of Income (SOI) programs.) Any results of audit examination of the income tax returns related to these reports are not reflected in the statistics. Data for 1976-80 and 1982 include all International Boycott Reports filed by persons with accounting periods ending in those calendar years. Data for 1981 were limited to Forms 5713 with a computation of loss of tax benefits on Schedule C attached to this form. (The data for 1981 are included in Figure E and Table 4, and in the data analysis included under the effects of boycott-related tax penalties.)

Data for 1976 include only persons with accounting periods ending in November and December. (The effective date of the boycott provisions was November 4, 1976.) The data analysis contained in this report on the operations in boycotting countries and requests and agreements were limited to the data reported in full calendar years, 1977-80 and 1982.

Generally, boycott reports included for a particular year were those which had accounting periods ending during that year. However, for the 1977-80 studies, prior-year boycott reports were also included in the statistics. These reports were received by the Internal Revenue

Service during the same period as the current-year reports and were processed if they were not previously included in the prior-year statistics. A complete historical boycott file was not available for 1982. (Only Forms 5713 with attached Schedule C were included for 1981.) As a result, prior-year returns were processed for 1982 only when the current-year reports for the same U.S. persons were not available.

Data from Forms 5713 filed by Domestic International Sales Corporations were included in the corporation data in this report. Additionally, the data for the number of corporations which reported operations and the number of requests and agreements reported were accumulated from the Forms 5713 of the common parents of "controlled groups" of corporations. Over counting of these items would otherwise have resulted because each member of the group was required to report the operations, requests and agreements of the entire group. This reporting was usually accomplished through information provided by the common parent to each of its members. With respect to corporations which were members of controlled groups, if tax returns were filed separately for each member of a controlled group, then Form 5713 had to be attached to each separate return. (Waivers to this requirement were allowed under specific conditions.) However, if a consolidated return were filed for all the members of a controlled group, then a Form 5713 could be filed on behalf of all the members.

EXPLANATION OF SELECTED TERMS

Members of Controlled Groups of Corporations.--Under the boycott provisions, members of controlled groups were those corporations related to one another generally through 50 percent or more common stock ownership and which could file separate income tax returns. The controlled group provisions of the Internal Revenue Code applied when (1) a common parent corporation had 50 percent or more control of one or more chains of subsidiaries (parent-subsidiary group), or (2) five or fewer persons (individuals, estates, or trusts), individually or in combination, had 50 percent or more control of each of two or more corporations, but where the sum of each person's "identical" ownership in the group totaled more than 50 percent (brother-sister group). "Identical" ownership was considered to be the lowest common percent of ownership of an individual owner in each of the corporations comprising the group. Thus, if a company had ownership in each corporation in a given group and the smallest percent ownership was, for example, 5 percent of corporation A, that company's identical ownership in the entire group was considered to be 5 percent. Combination groups were possible when a person

or persons controlled two or more corporations, one of which was the parent of one or more subsidiary corporations.

National of a Country.--A person which owes allegiance to, or is under the protection of, a nation without regard to the more formal status of citizenship.

Number of Corporations.--The number of corporations that filed a Form 5713 and the number that were denied tax benefits includes each corporation whether a member of a controlled group of corporations or not. Members of a controlled group of corporations were combined and counted as one corporation for the number of corporations reporting operations in boycotting countries and for the numbers of corporations that received and agreed to boycott requests.

Person Agreeing to Participate in, or Cooperate with, an International Boycott.--A person was considered to have participated in, or cooperated with, an international boycott if the person agreed as a condition of doing business, directly or indirectly, with a government, a company, or a national of a country to any of the five types of requests described in the text of this article.

However, a person could agree to meet requirements imposed by a foreign country with respect to an international boycott, when a U.S. law, executive order or regulation sanctioned that participation or cooperation. In such a case, the U.S. person would not have reported the requirement as a boycott request. A U.S. person could agree (without risk of losing U.S. tax benefits) to a country's prohibitions on importing goods produced in whole or in part in any boycotted country or on exporting goods obtained in that country to any boycotted country. However, if a U.S. person agreed to any importing or exporting restrictions on products which were (or which contained components which were) made by a company labelled as an "uncooperative" by any boycotting country, then the U.S. person could be subject to losses of U.S. tax benefits.

NOTES AND REFERENCES

- [1] Staff of the Joint Committee on Taxation, General Explanation of the Tax Reform Act of 1976, p. 282.
- [2] Operations carried out in accordance with the terms of a binding contract entered into before September 2, 1976, did not constitute participation in, or cooperation with, an international boycott until after December 31, 1977.
- [3] The most recent report is entitled The Operation and Effect of the International

- Boycott Provisions of the Internal Revenue Code, Fourth Annual Report, 1985. Detailed information on corporations (excluding Domestic International Sales Corporations) by industry is available in this report. Future reports will be issued on a four-year cycle.
- [4] Form 5713 is attached to, and made part of, a person's U.S. income tax return. Taxpayers are also required to file a duplicate copy of this form with the Philadelphia Service Center of the Internal Revenue Service. These duplicate copies were the basis of the data contained in this article.
- [5] The Middle East and North Africa, 1983-1984, 30th ed., Europa Publications Limited, pp. 171-175.
- [6] "Foreign Policy/ National Security," Congressional Quarterly Almanac, 95th Congress, 1st Session, 1977, Congressional Quarterly Inc., p. 352.
- [7] The Organization of Petroleum Exporting Countries (OPEC) included among its members Iraq, Kuwait, Libya, Qatar, Saudi Arabia, and the United Arab Emirates, which were also members of the League of Arab States.
- [8] Specific guidelines were issued governing violation of U.S. laws. See Restrictive Trade Practices or Boycotts Including Enforcement and Administrative Proceedings, U.S. Department of Commerce, International Trade Administration, Office of Antiboycott Compliance, May 1983.
- [9] For a report from the Office of Antiboycott Compliance, Department of Commerce, see "Antiboycott Program," Export Administration Annual Report, FY 1983, pp. 71-104. See footnote 3 for a reference to the Department of Treasury report.
- [10] Each member of a controlled group of corporations reported the operations of the entire group. U.S. shareholders of foreign corporations reported the operations of the foreign corporations. U.S. partners in foreign partnerships reported the operations of the foreign partnerships.
- [11] However, the related members can establish that separate and identifiable operations are conducted by each member in the particular country. When a related member clearly establishes that it is not connected with the operations involving boycott agreements, the related member is not associated with the agreements. There is no presumption of participation or cooperation.
- [12] However, the U.S. shareholders can also establish that their identifiable operations are separate from the boycott operations of the foreign corporations, and thus there is no presumption of participation or cooperation.
- [13] The boycott list is maintained and published in the Federal Register at least quarterly by the Secretary of the Treasury.
- [14] Request and agreement data are not available for 1981. Data for 1981 were limited to Forms 5713 with a computation of loss of tax benefits reported on attached Schedule C.
- [15] Often this was accomplished by changing the wording of certain statements in the original requests. An example was stamping merchandise with "Made of U.S. materials," rather than with a negative statement, "Not made by 'blacklisted' companies."
- [16] For more specific factors of influence in Arab-U.S. business relations, various publications highlighting economic and business trends of specific countries are available through the Department of Commerce. See, for example, Foreign Economic Trends and Their Implications for the United States, United Arab Emirates, February 1984, and Country Market Survey, Industrial Process Controls, Saudi Arabia, April 1981, included in the International Marketing Information Series, U.S. Department of Commerce, International Trade Administration.
- [17] For additional information on the corporate foreign tax credit, see States, William, "Corporate Foreign Tax Credit, 1980: An Industry Focus," and "Corporate Foreign Tax Credit, 1980: A Geographic Focus," Statistics of Income Bulletin, Summer 1984, pp. 63-84, and Winter 1984-85, pp. 37-63, respectively.
- [18] For additional information on Controlled Foreign Corporations, see Ganelos, Arthur, and Sutton, William, "Controlled Foreign Corporations, 1980," and Sutton, William, and Hobbs, James, "Controlled Foreign Corporations, 1980: A Geographic Perspective," Statistics of Income Bulletin, Spring 1984, pp. 37-57, and Fall 1984, pp. 33-57, respectively.
- [19] For additional information on Domestic International Sales Corporations (DISC's),

see Statistics of Income--1982, Corporation Income Tax Returns. Effective for tax years beginning after December 1984, most DISC's will be replaced by Foreign Sales Corporations (FSC's). A FSC will not be able to include income from operations associated with boycott agreements in the portion of "foreign trade income" that can be exempt from U.S. tax.

[20] Taxes paid to foreign countries include taxes paid, accrued or deemed to have been paid, by the U.S. taxpayer.

[21] Boycott income in the computation includes purchases, sales and payroll attributable to operations involving agreements to boycott requests. If the U.S. taxpayer (corporation) could clearly demonstrate no

involvement in a particular operation, the corporation could be treated as not agreeing to a related boycott request. Therefore, the income items from such operations were not included in the numerator of the boycott factor computation. Otherwise, the boycott income was from all countries and all operations to which agreements were made to boycott requests.

[22] Total income from outside the United States in the computation includes total purchases from countries other than the United States, total sales to or from countries other than the United States and total payroll (paid or accrued) for services performed in countries other than the United States.

Table 1.--Number of Corporations¹, by Selected Boycotting Country, 1977-1980 and 1982

Country and number of corporations	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)
All boycotting countries ²					
Number of corporations:					
With operations.....	1,627	1,645	1,971	2,014	1,916
Receiving requests.....	510	521	496	494	431
Agreeing with requests.....	191	217	172	229	178
Number agreeing with requests as a percent of number receiving requests.....	37	42	35	46	41
Bahrain					
Number of corporations:					
With operations.....	651	626	763	765	751
Receiving requests.....	104	95	133	90	121
Agreeing with requests.....	41	42	36	34	49
Number agreeing with requests as a percent of number receiving requests.....	39	44	27	38	40
Iraq					
Number of corporations:					
With operations.....	691	668	724	791	680
Receiving requests.....	238	230	238	196	186
Agreeing with requests.....	85	90	62	62	60
Number agreeing with requests as a percent of number receiving requests.....	36	39	26	32	32
Jordan					
Number of corporations:					
With operations.....	615	623	771	777	767
Receiving requests.....	90	91	131	158	101
Agreeing with requests.....	42	35	38	30	47
Number agreeing with requests as a percent of number receiving requests.....	47	38	29	19	47
Kuwait					
Number of corporations:					
With operations.....	936	904	1,100	1,109	1,095
Receiving requests.....	209	239	233	251	221
Agreeing with requests.....	79	91	71	144	79
Number agreeing with requests as a percent of number receiving requests.....	38	38	30	57	36
Lebanon					
Number of corporations:					
With operations.....	641	672	834	857	794
Receiving requests.....	74	89	91	73	69
Agreeing with requests.....	39	39	37	31	40
Number agreeing with requests as a percent of number receiving requests.....	53	44	41	42	58
Libya					
Number of corporations:					
With operations.....	631	624	741	730	607
Receiving requests.....	157	162	121	121	104
Agreeing with requests.....	60	62	45	41	45
Number agreeing with requests as a percent of number receiving requests.....	38	38	37	34	43
Oman					
Number of corporations:					
With operations.....	527	540	576	617	616
Receiving requests.....	64	79	61	143	101
Agreeing with requests.....	33	31	19	98	46
Number agreeing with requests as a percent of number receiving requests.....	52	39	31	69	46

Table 1.--Number of Corporations¹, by Selected Boycotting Country, 1977-1980 and 1982--Continued

Country and number of corporations	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)
Qatar					
Number of corporations:					
With operations.....	522	532	609	611	652
Receiving requests.....	64	70	59	78	103
Agreeing with requests.....	26	31	21	26	39
Number agreeing with requests as a percent of number receiving requests.....	41	44	36	33	38
Saudi Arabia					
Number of corporations:					
With operations.....	1,225	1,287	1,543	1,607	1,596
Receiving requests.....	302	292	239	199	231
Agreeing with requests.....	124	111	77	74	85
Number agreeing with requests as a percent of number receiving requests.....	41	38	32	37	37
Syria					
Number of corporations:					
With operations.....	540	525	633	675	560
Receiving requests.....	104	114	96	107	102
Agreeing with requests.....	35	39	27	30	27
Number agreeing with requests as a percent of number receiving requests.....	34	34	28	28	26
United Arab Emirates					
Number of corporations:					
With operations.....	818	803	918	954	1,015
Receiving requests.....	172	182	192	243	193
Agreeing with requests.....	58	65	55	56	67
Number agreeing with requests as a percent of number receiving requests.....	34	36	29	23	35
Yemen (Aden)					
Number of corporations:					
With operations.....	202	201	234	235	255
Receiving requests.....	12	20	17	17	16
Agreeing with requests.....	6	8	3	5	7
Number agreeing with requests as a percent of number receiving requests.....	50	40	18	29	44
Yemen (Sanaa)					
Number of corporations:					
With operations.....	221	244	248	243	267
Receiving requests.....	19	24	15	16	12
Agreeing with requests.....	12	12	6	4	8
Number agreeing with requests as a percent of number receiving requests.....	63	50	40	25	67

¹Corporations which were members of a controlled group were combined and counted as one corporation. Many corporations had operations in more than one country, and as a result, the data are not additive.

²Boycotting countries were all countries reported on Form 5713 known to require participation in, or cooperation with, an international boycott. This included, but was not limited to, the 13 countries presently on the list of boycotting countries maintained by the Secretary of the Treasury.

Table 2.--Income, Assets, and Foreign Characteristics of Persons Filing Boycott Reports, 1976-1980 and 1982
 [Money amounts are in millions of dollars]

Item	1976	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)	(6)
All persons						
Total number of persons.....	1,462	2,864	2,859	3,197	3,413	2,822
Number of persons claiming a foreign tax credit.....	664	1,084	817	834	847	627
Foreign tax credit before boycott reduction.....	n.a.	n.a.	24,288	34,462	19,445	15,837
Number of persons that were shareholders of Controlled Foreign Corporations.....	476	729	432	456	471	426
Earnings and profits of Controlled Foreign Corporations before boycott reduction.....	n.a.	n.a.	15,892	43,640	20,830	16,180
Number of persons that were shareholders of DISC's.....	533	915	735	700	777	675
DISC income before boycott reduction....	n.a.	n.a.	1,312	2,007	2,044	2,793
Number of operations in countries boycotting--						
Israel.....	14,233	16,230	22,836	28,433	n.a.	n.a.
Other countries.....	865	1,401	1,405	1,189	n.a.	n.a.
Corporations						
Total number of corporations.....	1,356	2,521	2,536	2,892	3,090	2,583
Specified income (less deficit) ¹	105,405	132,607	122,843	158,265	127,406	83,017
Total assets.....	1,581,814	2,038,467	2,141,100	2,169,179	2,401,545	2,698,759
Number of corporations claiming a foreign tax credit.....	645	955	808	827	843	**
Foreign tax credit before boycott reduction.....	n.a.	n.a.	24,287	34,461	19,444	15,837
Number of corporations that were shareholders of Controlled Foreign Corporations.....	444	650	427	**	471	426
Earnings and profits of Controlled Foreign Corporations before boycott reduction.....	n.a.	n.a.	15,891	43,639	20,830	16,180
Number of corporations that were shareholders of DISC's.....	521	879	732	700	777	**
DISC income before boycott reduction....	n.a.	n.a.	1,311	2,007	2,044	2,793
Number of operations in countries boycotting--						
Israel.....	13,834	14,373	21,131	26,863	n.a.	n.a.
Other countries.....	863	933	1,367	1,187	n.a.	n.a.
All other persons						
Total number of persons.....	106	343	323	305	323	239
Specified income (less deficit) ²	141	816	677	690	803	1,261
Total assets.....	1,347	3,324	8,520	16,720	16,927	4,891
Number of persons claiming a foreign tax credit.....	19	129	9	7	4	**
Foreign tax credit before boycott reduction.....	n.a.	n.a.	1	1	677	(⁴)
Number of persons that were shareholders of Controlled Foreign Corporations.....	32	79	5	**	-	-
Earnings and profits of Controlled Foreign Corporations before boycott reduction.....	n.a.	n.a.	1	(⁴)	-	-
Number of persons that were shareholders of DISC's.....	12	36	3	-	-	**
DISC income before boycott reduction....	n.a.	n.a.	1	-	-	(⁴)
Number of operations in countries boycotting--						
Israel.....	399	1,857	1,705	1,570	n.a.	n.a.
Other countries.....	2	468	38	2	n.a.	n.a.

n.a. - Not available.

**Data deleted to avoid disclosure of information for specific taxpayers. Data included in appropriate totals.

¹Taxable income before net operating loss and special deductions.

²Adjusted gross income for individuals, ordinary income for partnerships, and total income for estates and trusts.

³Total assets for partnerships. Not applicable for individuals, estates, and trusts.

⁴Amount less than \$500,000.

NOTE: DISC's are Domestic International Sales Corporations. Data for 1976 are for accounting periods ending in November and December.

Report on International Boycotts, 1976-82

Table 3.--Requests and Agreements to Participate in a Boycott, by Type of Person Filing Boycott Reports, 1976-1980 and 1982

Item	1976	1977	1978	1979	1980	1982
	(1)	(2)	(3)	(4)	(5)	(6)
All persons						
Number of persons receiving requests.....	271	561	592	610	602	537
Number of requests, total.....	6,335	9,808	17,439	14,620	14,879	16,824
Type 1 requests.....	1,196	2,877	4,098	4,170	4,489	5,007
Type 2 requests.....	662	958	4,649	2,692	3,544	3,221
Type 3 requests.....	493	128	1,694	414	522	1,120
Type 4 requests.....	5	36	180	259	348	558
Type 5 requests.....	3,979	5,809	6,818	7,085	5,976	6,918
Number of persons agreeing to requests.....	128	256	273	179	234	212
Number of agreements, total.....	1,837	4,134	7,944	6,639	7,445	5,809
Type 1 agreements.....	370	1,084	1,334	1,410	1,675	1,297
Type 2 agreements.....	79	245	2,876	1,628	2,734	1,875
Type 3 agreements.....	**23	17	441	55	50	475
Type 4 agreements.....	**	10	53	23	23	169
Type 5 agreements.....	1,365	2,778	3,240	3,523	2,963	1,993
Corporations						
Number of corporations receiving requests.....	240	510	521	496	494	431
Number of requests, total.....	6,081	9,711	17,170	14,079	14,312	15,072
Type 1 requests.....	**1,836	2,827	3,952	4,059	4,340	4,586
Type 2 requests.....	**	**1,113	4,616	2,591	3,442	2,884
Type 3 requests.....	493	**	1,676	316	423	797
Type 4 requests.....	5	**	161	161	251	258
Type 5 requests.....	3,747	5,771	6,765	6,952	5,856	6,547
Number of corporations agreeing to requests.....	110	223	217	172	229	178
Number of agreements, total.....	1,762	4,066	7,770	6,615	7,432	5,189
Type 1 agreements.....	**446	1,056	1,255	**3,303	1,671	1,172
Type 2 agreements.....	**	239	2,853	**	2,730	1,750
Type 3 agreements.....	**23	17	423	55	50	351
Type 4 agreements.....	**	10	35	23	23	47
Type 5 agreements.....	1,293	2,744	3,204	3,504	2,958	1,869
All other persons						
Number of persons receiving requests.....	31	51	71	114	108	106
Number of requests, total.....	254	97	269	541	567	1,752
Type 1 requests.....	**22	50	146	111	149	421
Type 2 requests.....	**	**9	33	101	102	337
Type 3 requests.....	-	**	18	98	99	323
Type 4 requests.....	-	**	19	98	97	300
Type 5 requests.....	232	38	53	133	120	371
Number of persons agreeing to requests.....	18	33	56	7	5	34
Number of agreements, total.....	75	68	174	24	13	620
Type 1 agreements.....	**3	28	79	**5	4	125
Type 2 agreements.....	**	6	23	**	4	125
Type 3 agreements.....	-	-	18	-	-	124
Type 4 agreements.....	-	-	18	-	-	122
Type 5 agreements.....	72	34	36	19	5	124

**Data combined to avoid disclosure of information for specific taxpayers.

NOTE: See text for an explanation of the 5 different types of requests and agreements. Data for 1976 are for accounting periods ending in November and December.

Table 4.--Corporations: Tax Effect of the Boycott Provisions of the Internal Revenue Code, 1976-1982
 [Money amounts are in millions of dollars]

Item	1976	1977	1978	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Tax effect of the boycott provisions by corporations using boycott factor method:							
Number of corporations.....	14	44	48	29	31	21	26
Total boycott purchases, sales and payroll.....	n.a.	62	70	118	185	n.a.	165
Total purchases, sales and payroll outside the United States.....	n.a.	11,197	124,968	33,256	49,905	n.a.	52,973
Reduction of foreign tax credit:							
Number of returns.....	10	23	30	11	18	14	10
Credit before reduction.....	118	620	494	233	458	586	316
Reduction of credit.....	(¹)	(¹)	(¹)	1	2	3	1
Credit after reduction.....	117	619	493	232	456	583	314
Denial of tax deferral on income of--							
Controlled Foreign Corporations:							
Number of returns.....	5	23	21	12	14	11	13
Income.....	(¹)	1	1	3	5	3	2
DISC's:							
Number of returns.....	9	29	23	25	23	14	20
Income.....	(¹)	(¹)	(¹)	1	(¹)	(¹)	(¹)
Tax effect of the boycott provisions by corporations using specifically attributable taxes and income method:							
Number of corporations.....	21	56	98	72	57	63	61
Reduction in taxes eligible for foreign tax credits:							
Number of returns.....	7	26	51	30	29	28	32
Amount.....	(¹)	1	10	7	4	2	2
Denial of tax deferral on income of--							
Controlled Foreign Corporations:							
Number of returns.....	5	33	62	41	39	36	35
Income.....	(¹)	2	10	9	3	2	2
DISC's:							
Number of returns.....	13	26	34	25	12	24	24
Income.....	(¹)	1	1	1	1	2	1

n.a. - Not available.

¹Less than \$500,000.

NOTE: DISC's are Domestic International Sales Corporations. Data for 1976 are for accounting periods ending in November and December.

Crude Oil Windfall Profit Tax, Third Quarter, 1984

By Michael Alexander*

Windfall profit tax liability after adjustments for the third quarter of 1984 was \$2.2 billion. This was the lowest amount of reported windfall profit tax since the first full quarter (June 1980) for which liability was reported. The total reported windfall profit tax after adjustments since the enactment of the Crude Oil Windfall Profit Tax Act amounted to more than \$70 billion through September 1984.

Windfall profit, defined as the removal value less the sum of the adjusted base value and state severance tax adjustment, declined by almost 70 percent from a high of \$11.9 billion for the quarter ending June 1981 to \$3.9 billion for the quarter ending September 1984 (Figure A). The decrease in windfall profit was a result of declining removal prices (generally the price for which oil is sold) and rising adjusted base prices and state severance tax adjustments.

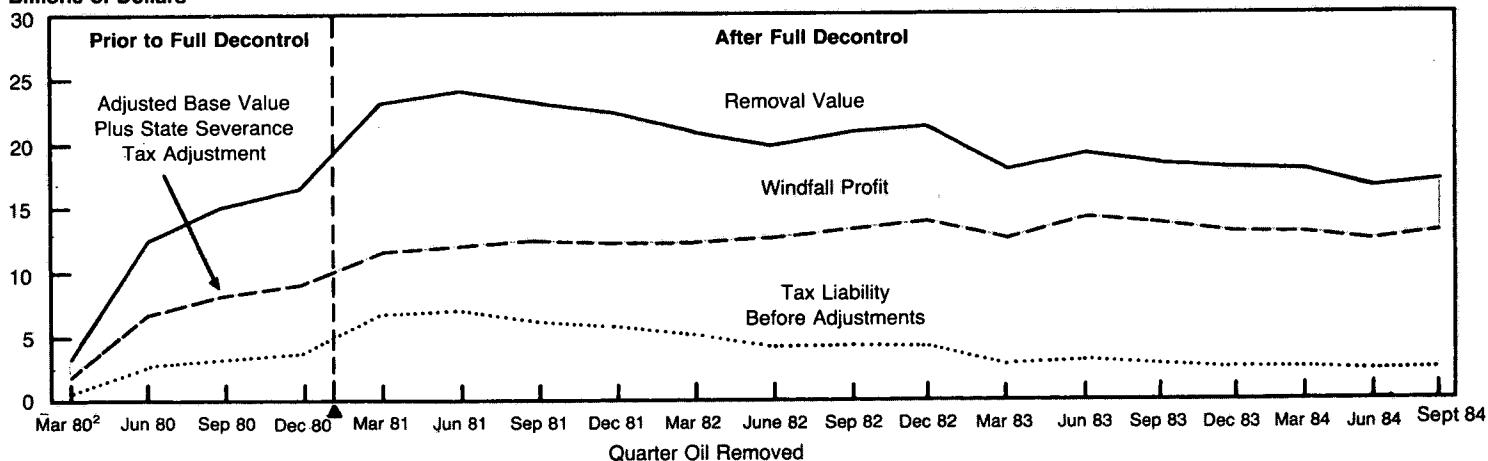
Since June 1981, when the average removal price for domestic crude oil was at its height, the removal price fell by almost 20 percent from \$33.09 to \$26.53 per barrel for the quarter ending September 1984 (Figure B). The downward trend in the removal price began in early 1981 because of a decrease in U.S. demand for oil and gasoline, a result of a sluggish economy and increased conservation efforts. The declining prices continued through 1983, primarily because of an abundant supply of foreign crude oil relative to world wide demand, which created a downward force on removal prices for domestic crude oil.

In 1984 the United States experienced economic growth and increased demand for oil and gasoline products, pushing the price of crude oil up in the second quarter after a slight decline in the first quarter. The third quarter removal price experienced a decline of \$.12 per barrel from the previous quarter while

Figure A

Components¹ of Windfall Profit Tax Liability Before Adjustments: Aggregate Values By Quarter Oil Removed

Billions of Dollars



¹Some returns report windfall profit tax liability only; therefore, data for removal value, adjusted base value and state severance tax adjustment have been adjusted to reflect totals as if all returns reported this detail.

²One month only.

*Foreign Special Projects Section. Prepared under the direction of Marvin Schwartz, Acting Chief.

the adjusted base price and state severance tax increased by \$.27 a barrel, causing the windfall profit to decline by \$.39 per barrel. The adjusted base price increased chiefly as a result of an inflation adjustment derived from the Gross National Product (GNP) "implicit price deflator" [1].

The following table is a summary, by quarter, of tax liability before and after adjustments since the tax went into effect in 1980. The adjustments were necessary because of errors by withholding agents during previous quarters or, more frequently, because of application of the net income limitation.

Windfall Profit Tax Before and After Adjustments
(Millions of Dollars)

Quarter Ending	Tax Before Adjustments	Total Adjustments	Tax After Adjustments
Total	\$75,233	-\$5,051	\$70,182
Mar. 1980 ¹	788	-	788
June 1980	2,842	-21	2,821
Sept. 1980 ...	3,413	-88	3,325
Dec. 1980	3,918	-927	2,991
Mar. 1981	6,953	+242	7,195
June 1981	7,253	-107	7,146
Sept. 1981 ...	6,344	-251	6,093
Dec. 1981	6,007	-497	5,510
Mar. 1982	5,222	-221	5,001
June 1982	4,283	-295	3,988
Sept. 1982 ...	4,404	-445	3,959
Dec. 1982	4,440	-634	3,806
Mar. 1983	3,320	-193	3,127
June 1983	2,951	-203	2,748
Sept. 1983 ...	2,822	-300	2,522
Dec. 1983	2,736	-465	2,271
Mar. 1984	2,622	-228	2,394
June 1984	2,468	-218	2,250
Sept. 1984 ...	2,447	-200	2,247

¹One month only.

The net income limitation generates an adjustment because it limits the windfall profit to 90 percent of the net income per barrel of oil and was estimated by certain taxpayers for the current quarter ending September 1984 (see the following computation below). The adjustments to the previous quarter include under- or over-withholding from previous quarters that the depositing or withholding agent (usually the first purchaser) corrects by adjusting the amounts withheld in succeeding quarters. Producers claim as a refund or a credit on their income tax returns additional over-withholding of windfall profit tax, due to error or the net income limitation, that has not been corrected by the withholding agent [2].

Adjustments to tax, third quarter 1984
(Millions)

Net income limitation	-\$194
Prior quarters	-6
Total Adjustments	-\$200

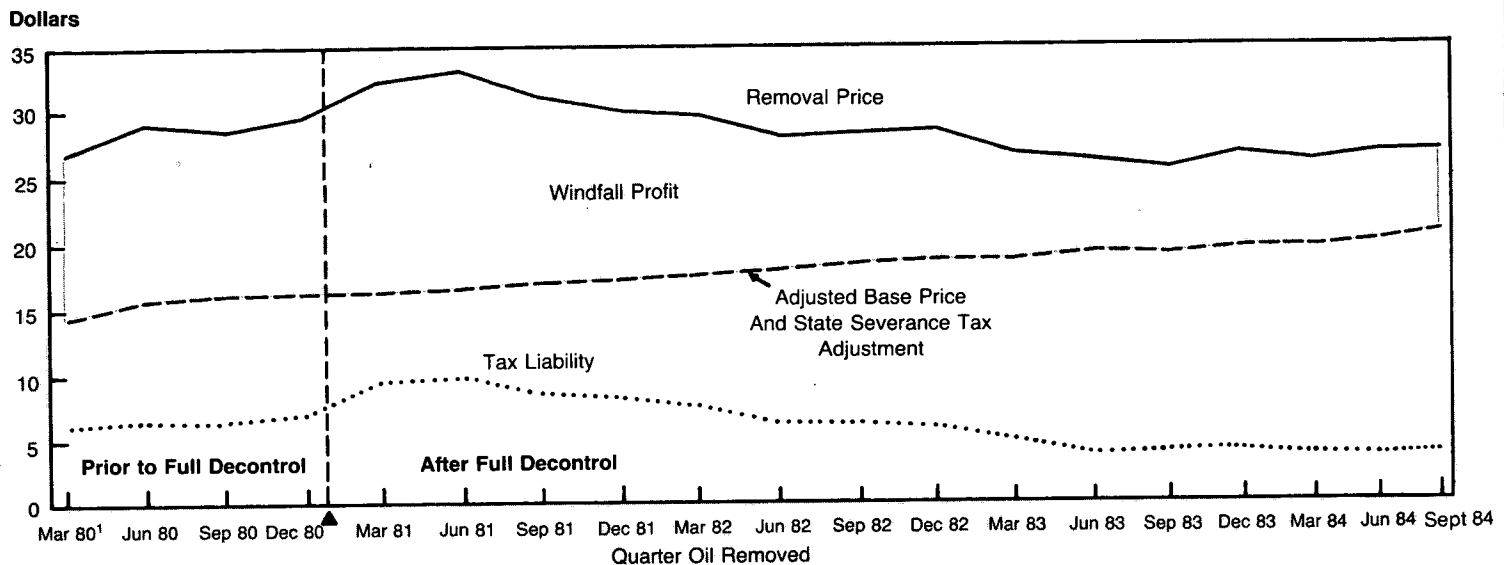
Based on returns of taxpayers that provided complete detail on the windfall profit tax computation [3], tier one oil continued to dominate production for the quarter ending September 1984. Tier one oil (all domestically produced crude oil other than oil specifically classified as tier two or tier three, or oil explicitly exempted from the tax) represented 59 percent of total production. Tier two oil, which represented 9 percent of total production, is oil produced from stripper well property not qualifying for the stripper exemption and oil from economic interests in a Naval Petroleum Reserve held by the United States. Tier three oil, which is heavy oil, incremental tertiary oil and newly discovered oil (63 percent of tier three), accounted for 32 percent of total production. Tier three oil, which is generally taxed at a rate lower than tier one oil, accounted for a steadily increasing percentage of total production.

DATA SOURCES AND LIMITATIONS

The windfall profit tax is reported on the Quarterly Federal Excise Tax Return, Form 720. Form 6047, Windfall Profit Tax, shows how the tax is computed and is filed as an attachment to Form 720. Tabulations in this article are based on the Form 6047. Returns are due 2 months after the end of the quarter in which the oil is removed. Data are based on all returns with a tax liability of \$1 million or more before adjustments and a 10-percent sample of all other returns.

Sampling and nonsampling errors were controlled by a variety of methods. Although efforts were made to secure missing returns, some returns may have been omitted because of time and resource constraints. Attempts were made to correct imbalances in taxpayer entries for the components of windfall profit; if this proved impossible, an out-of-balance return was treated as a return on which the components were not reported, and therefore only the tax liability for each tier was tabulated. However, to account for returns not reporting the tax computation detail (for Figure A only), the components were adjusted using a factor derived from the relationship of the tax liability for those reporting all of the tax computation detail to the total reported windfall profit tax liability. A number of verification checks were performed at all stages of manual data abstraction and computer tabulation.

Figure B
Components of Windfall Profit Tax Liability:
Averages per Barrel by Quarter Oil Removed



NOTE: Because of price controls during 1980, there were cases where the removal price was less than the adjusted base price and no Form 6047 was filed. The data in the figure are based on information reported.

¹One month only.

The Statistics of Income Bulletin also includes data on excise tax collections. The excise tax collection figures show the liability after adjustments, as reported on Form 720, from returns entered into the Internal Revenue Service (IRS) computerized Business Master File (BMF) each quarter. A number of considerations affect comparisons of data from these two sources. Returns are not due until 2 months after the close of the taxable quarter; however, the interval between the close of the taxable period and the final recording of the return often varies, so that the quarterly BMF totals usually represent several taxable periods. On the other hand, the data presented here have been tabulated for specific taxable periods. As a result, the two sets of statistics are not directly comparable.

DEFINITIONS

Brief definitions of the terms used in the tables are given.

Adjusted Base Price.--The base price multiplied by the inflation adjustment, which is derived from the Gross National Product (GNP) "implicit price deflator."

Adjustments to Liability.--Corrections applied to the current quarter's liability to correct for the net income limitation and over- and under-withholding in previous quarters.

Base Price.--For tier one oil, the upper tier ceiling price, as defined by Department of Energy price control regulations, which would have applied to the oil had it been produced and sold in May 1979, reduced by \$0.21. For tiers two and three oil, the base prices were \$15.20 and \$16.55, respectively, adjusted for grade and quality.

Crude Oil.--The term applies only to natural crude petroleum and does not include synthetic petroleum, such as oil from shale or tar sands. It does, however, include natural gas liquids treated as crude oil under the June 1979 energy pricing regulations issued by the Department of Energy.

Deposit Requirements.--The timing of any first purchaser to deposit amounts withheld depends on the identity of the first purchaser. Major refiners, other than independent refiners, are required to make semi-monthly deposits of the withholding tax. All other first purchasers are required to make withholding deposits no later than 45 days after the oil is removed from the premises, except independent refiners that purchase oil under delayed payments contracts. The latter are required to make deposits by the first day of the third month beginning after the month of removal.

Exempt Alaskan Oil.--Oil from a reservoir other than the Sadlerochit reservoir that has

been commercially exploited by any well north of the Arctic Circle; and oil produced north of the divides of the Alaska and Aleutian Ranges, and at least 75 miles from the nearest point of the Trans-Alaskan Pipeline System.

Exempt Charitable Oil.--Oil produced from economic interests held by qualified charitable medical facilities, educational institutions, and child care organizations (as defined in Internal Revenue Code section 170), if such interest was held on January 21, 1980, and at all times thereafter; and oil produced from interests held by a church on January 21, 1980, if, before January 22, 1980, the net proceeds from such oil were dedicated to the support of a medical facility, educational institution, or child care facility.

Exempt Governmental Oil.--Oil produced from an economic interest held by a state or a political subdivision (including agencies and instrumentalities), the net income from which is used for public purposes.

Exempt Indian Oil.--Oil produced from mineral interests held by or on behalf of Indian tribes or individuals on January 21, 1980, which is one of the following: (a) production received by Indian tribes and individuals from Tribal Trust Lands (the title to such land is held by the United States in trust for the tribes); (b) production from land or mineral interests held by an Indian tribe eligible for services provided to Indians by the Secretary of the Interior; or (c) oil, the proceeds from which are paid into the U.S. Treasury to the credit of tribal or native trust funds pursuant to law. This exemption also applies to production of any Alaskan Native Corporation prior to 1991, including wholly-owned subsidiaries of the native Indian corporation as clarified by IRS on September 3, 1982.

Exempt Royalty Oil.--Qualified royalty owners are exempt from the windfall profit tax on two barrels of oil per day for each day of the calendar quarter for oil removed after December 31, 1981. For 1985 and thereafter, three barrels per day will be exempt.

Exempt Stripper Oil.--Oil removed from stripper wells after 1982 may qualify for exemption from the windfall profit tax if the following conditions are met:

- (1) The oil must be removed from a stripper well property after 1982.
- (2) The oil must be produced by an independent producer.
- (3) The oil must be attributable to the independent producer's working interest in the property.
- (4) The stripper well property must not be a property transferred by a nonindependent producer on or after July 23, 1981.

Net Income Limitation.--The windfall profit on a barrel of oil may not exceed 90 percent of the net income attributable to the barrel.

Net Revenue.--This equals the gross revenue from the windfall profit tax, or excise tax (excluding that amount attributable to U.S. government interests), less the reduction of income tax resulting from taxpayers claiming deductions for windfall profit tax paid. Figures presented in this report are gross liabilities.

Removal Price.--Generally, the price for which a barrel of oil is sold. In some instances, a constructive sale price is used.

Sadlerochit Oil.--Crude oil production from the Sadlerochit reservoir in the Prudhoe Bay oil field in Alaska.

State Severance Tax Adjustment.--A tax imposed by a state with respect to the extraction of oil. The windfall profit is reduced by the amount by which the severance tax exceeds that which would have been imposed had the oil been valued at its adjusted base price.

Stripper Oil.--In general, oil from a property for which the average daily production per well has been 10 barrels or less for any consecutive 12-month period after 1972.

Tier One Oil.--All domestically produced crude oil other than any oil classified in tier two or three, or explicitly exempted by law from the tax. This includes the bulk of domestic oil from reservoirs proven to be productive before 1979.

Tier Two Oil.--Any oil from a stripper well property within the meaning of the June 1979 Department of Energy pricing regulations and oil from a U.S. economic interest in a Naval Petroleum Reserve. Note that the Crude Oil Windfall Profit Tax Act of 1980 defined tier two oil as from a "National" Petroleum Reserve. This was amended to read "Naval" Petroleum Reserve by the Technical Corrections Act of 1982.

Tier Three Oil, Heavy Oil.--All crude oil (1) produced that had a weighted average gravity of 16.0 degrees or less on the American Petroleum Institute (API) scale, corrected to 60 degrees Fahrenheit, for the last month of production before July 1979, or (2) oil from a property with a weighted average gravity of 16.0 degrees API or less, corrected to 60 degrees Fahrenheit, for the taxable period.

Tier Three Oil, Incremental Tertiary Oil.--Production in excess of a base level on a property on which a qualified tertiary recovery project (one using one of several specific

chemical, fluid or gaseous recovery methods to extract oil not recoverable using standard techniques) has been undertaken. The nonincremental oil (i.e., the amount of production up to the base level) remains in the otherwise applicable tier.

Tier Three Oil, Newly Discovered Oil.--Crude oil sold after May 31, 1979, and produced from (1) an outer continental shelf area for which the lease was entered into on or after January 1, 1979, and from which there was no production in Calendar Year 1978 or (2) an on-shore property developed after Calendar Year 1978.

Windfall Profit.--The excess of the removal price of the barrel of oil over the sum of the adjusted base price and the state severance tax adjustment.

NOTES AND REFERENCES

- [1] The inflation adjustment, calculated by the Internal Revenue Service, Research Division, is published quarterly in the Internal Revenue Bulletin. (See Internal Revenue Bulletin 1985-23, June 10, 1985.)
- [2] See also Alexander, Michael, "Crude Oil Windfall Profit Tax for 1983," Statistics of Income Bulletin, Fall 1984, pp. 59-65.
- [3] At the inception of the windfall profit tax (March 1980), taxpayers were not required to complete the detail called for on the Form 6047, which shows how the tax is computed. However, taxpayers have been required to provide full information as of January 1981.
- [6] Staff of the Joint Committee on Taxation, General Explanation of the Crude Oil Windfall Profit Tax Act of 1980, U.S. Government Printing Office, 1981.
- [7] See also Belal, Carol, and Clark, Phil, "Windfall Profit Tax Liability for 1980," Statistics of Income Bulletin, Fall 1981, pp. 50-54.

Crude Oil Windfall Profit Tax, 1984

Table 1.--Windfall Profit Tax Liability by Oil Tier, Tax Rate and Aggregate Components of Windfall Profit for Quarter Ending September 1984

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	638,325	16,940	12,831	192	3,917	2,382
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	262,352	7,372	4,577	110	2,685	1,853
Taxed at 50 percent	23,905	691	419	16	256	131
Tier one, Sadlerochit oil:						
Taxed at 70 percent	90,155	1,604	1,553	11	40	29
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	57,785	1,653	1,201	23	429	244
Taxed at 30 percent	2,080	60	44	1	15	5
Tier three oil (taxed at 30 percent):						
Newly discovered oil ¹	126,819	3,695	3,315	25	355	79
Incremental tertiary oil	42,438	1,169	1,040	7	123	36
Heavy oil	32,791	694	680	(²)	14	5
Returns with total tax liability only	-	-	-	-	-	65

¹Newly discovered oil is taxed at 22.5 percent beginning in 1984.²Less than \$500,000.

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

Table 2.--Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for the Quarter Ending September 1984¹

Oil tier and tax rate	Average daily production (000's) (barrels)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	6,938	26.53	20.10	.30	6.13	3.73
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	2,852	28.09	17.44	.41	10.24	7.06
Taxed at 50 percent	260	28.92	17.53	.68	10.71	5.48
Tier one, Sadlerochit oil:						
Taxed at 70 percent	980	17.79	17.22	.12	.45	.31
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	628	28.61	20.79	.39	7.43	4.21
Taxed at 30 percent	23	28.92	21.36	.41	7.15	2.17
Tier three oil (taxed at 30 percent):						
Newly discovered oil ²	1,378	29.13	26.14	.19	2.80	.62
Incremental tertiary oil	461	27.54	24.50	.15	2.89	.86
Heavy oil	356	21.17	20.75	-	.42	.15

¹All amounts are average dollars per barrel.²Newly discovered oil is taxed at 22.5 percent beginning in 1984.

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

Table 3.--Windfall Profit Tax Liability by Oil Tier, Tax Rate and Aggregate Components of Windfall Profit for January - September 1984

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	1,887,403	49,802	37,202	606	11,994	7,536
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	795,741	22,479	13,797	349	8,333	5,732
Taxed at 50 percent	71,843	2,077	1,253	53	770	398
Tier one, Sadlerochit oil:						
Taxed at 70 percent	296,625	5,231	5,073	33	125	91
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	160,300	4,587	3,317	66	1,204	679
Taxed at 30 percent	6,486	189	137	3	49	15
Tier three oil (taxed at 30 percent):						
Newly discovered oil ¹	344,245	10,093	8,886	81	1,126	254
Incremental tertiary oil	117,393	3,172	2,791	20	360	110
Heavy oil	94,953	1,975	1,948	(²)	27	14
Returns with total tax liability only	-	-	-	-	-	243

¹Newly discovered oil is taxed at 22.5 percent beginning in 1984.²Less than \$500,000.

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

Table 4.--Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for January - September 1984¹

Oil tier and tax rate	Average daily production (000's) (barrels)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	6,888	26.39	19.71	.32	6.35	3.99
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	2,904	28.25	17.34	.44	10.47	7.20
Taxed at 50 percent	262	28.91	17.44	.74	10.72	5.54
Tier one, Sadlerochit oil:						
Taxed at 70 percent	1,083	17.64	17.10	.11	.42	.31
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	585	28.62	20.69	.41	7.51	4.24
Taxed at 30 percent	24	29.14	21.12	.46	7.55	2.31
Tier three oil (taxed at 30 percent):						
Newly discovered oil ²	1,255	29.33	25.83	.24	3.27	.74
Incremental tertiary oil	428	27.02	23.77	.17	3.07	.94
Heavy oil	347	20.80	20.52	-	.28	.15

¹All amounts are average dollars per barrel.²Newly discovered oil is taxed at 25.0 percent beginning in 1983.

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

Crude Oil Windfall Profit Tax, 1984

Table 5.--Exempt Oil Volume by Tier and Category, Quarter Ending September 1984

[Thousands of barrels]

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	82,747	17,736	49,576	13,612	1,243	580
Exempt governmental interest	17,233	13,549	644	1,906	733	402
Exempt charitable interest	1,009	466	319	150	67	7
Exempt Indian oil	969	382	305	228	47	7
Exempt Alaskan oil	7,471	43	-	7,428	-	-
Exempt Royalty oil	11,550	3,296	3,793	3,900	396	165
Exempt Stripper oil	44,515	-	44,515	-	-	-

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

Table 6.--Exempt Oil Volume by Tier and Category, January - September 1984

[Thousands of barrels]

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	235,264	52,942	136,619	40,840	3,179	1,684
Exempt governmental interest	51,007	40,414	2,159	5,448	1,819	1,166
Exempt charitable interest	3,025	1,413	944	489	157	22
Exempt Indian oil	3,461	1,195	1,510	624	109	23
Exempt Alaskan oil	24,806	185	73	24,547	1	-
Exempt Royalty oil	31,505	9,735	10,473	9,731	1,094	473
Exempt Stripper oil	121,460	-	121,460	-	-	-

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

Selected Statistical Series, 1970-1985

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NOTICE

The data on the following pages are the latest and most accurate available at time of publication. However, they are subject to continuous revision as more information becomes available. Data labeled as preliminary should be used with caution.

Table 1.—Individual Income Tax Returns: Selected Income and Tax Items for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1981	1982	1983
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
All returns	74,279,831	82,229,332	93,902,469	95,396,123	95,337,432	96,321,310
Joint returns	42,376,365	44,140,085	45,243,211	45,697,648	46,050,287	46,363,787
Total gross income, amount	639,357,791	962,886,872	1,642,345,558	1,804,046,591	1,917,022,530	2,023,982,876
Salaries and wages:						
Number of returns	66,965,659	73,520,046	83,802,109	84,208,807	83,106,842	83,120,588
Amount	531,883,892	795,399,462	1,349,842,802	1,486,100,497	1,564,995,190	1,644,572,655
Interest received:						
Number of returns	32,630,355	40,378,240	49,019,575	49,656,550	52,841,721	57,076,334
Amount	22,021,267	43,433,554	102,009,444	140,559,366	157,021,475	153,805,163
Taxable pensions and annuities:						
Number of returns	3,249,558	5,088,937	7,373,704	8,157,475	8,824,885	10,120,721
Amount	7,878,808	20,886,871	43,339,736	51,886,406	60,123,166	69,813,961
Dividends:						
No. of returns before exclusion ..	12,452,227	13,370,427	14,640,139	16,482,018	17,186,673	17,620,109
Amount	17,018,148	23,270,182	43,567,241	48,161,460	54,044,825	50,411,519
No. of returns after exclusion ..	7,729,939	8,853,491	10,738,982	n.a.	13,172,360	13,326,556
Amount	15,806,924	21,892,126	38,761,253	n.a.	52,142,410	48,556,703
Net capital gain less loss:						
Number of returns	7,962,663	7,574,823	8,929,474	9,484,987	9,636,414	9,542,529
Amount	9,006,683	14,071,893	29,659,600	30,818,535	34,403,728	48,895,719
Business net income (less loss):						
Number of returns	6,159,985	7,242,542	8,881,119	9,571,409	10,092,322	10,682,124
Amount	30,554,201	39,421,478	55,129,154	53,071,628	50,573,164	60,359,154
Total adjustments:						
Number of returns	6,370,552	9,024,255	13,148,919	14,078,211	33,421,412	34,837,711
Amount	7,665,251	15,101,999	28,614,061	31,442,288	64,887,065	81,393,011
Married couple who both work:						
Number of returns	N/A	N/A	N/A	N/A	21,690,558	22,557,433
Amount	N/A	N/A	N/A	N/A	9,048,263	19,762,365
Individual Retirement Arrangement:						
Number of returns	N/A	1,211,794	2,564,421	3,415,053	12,010,038	13,613,167
Amount	N/A	1,436,443	3,430,894	4,750,190	28,273,852	32,060,627
Self-Employed Retirement (Keogh):						
Number of returns	591,655	595,892	568,936	557,038	559,011	656,038
Amount	847,692	1,603,788	2,007,666	2,011,947	2,482,594	2,937,980
Adjusted gross income	631,692,540	947,784,873	1,613,731,497	1,772,604,303	1,852,135,465	1,942,589,865
Exemptions:						
Total number	204,126,402	212,202,596	227,925,098	231,222,374	232,191,565	234,390,944
Number, age 65 or over	8,904,331	9,937,208	11,847,168	13,118,926	13,955,570	14,819,860
Total amount	127,531,204	159,140,845	227,569,280	231,119,115	232,142,140	234,390,944
Total deductions:						
Number of returns	73,862,448	81,585,541	88,491,251	90,319,941	90,283,236	90,816,724
Amount	120,549,755	233,181,778	346,000,155	401,168,213	425,157,106	448,667,194
Total itemized deductions:						
Number of returns	35,430,047	26,074,061	28,950,282	31,571,246	33,432,809	35,230,292
Amount	88,178,487	122,260,601	218,028,139	256,448,021	284,506,318	309,633,773
Medical and dental expense	10,585,749	11,422,312	14,972,082	17,878,680	21,705,262	18,074,335
Taxes paid	32,014,673	44,141,289	69,404,275	79,698,519	88,037,196	99,750,645
Interest paid	23,929,477	38,885,282	91,187,006	108,718,281	121,852,419	134,691,655
Contributions	12,892,732	15,393,331	25,809,608	30,800,722	33,471,694	37,677,955
Taxable income:						
Number of returns	59,593,598	65,852,602	88,104,696	89,851,304	89,717,836	90,816,724
Amount	401,154,285	595,492,866	1,279,985,360	1,410,880,665	1,473,348,899	1,544,872,497
Income tax before credits:						
Number of returns	59,596,755	65,854,734	76,135,819	79,011,548	78,349,842	80,610,882
Amount	84,156,695	132,452,044	256,294,315	293,590,035	283,931,862	279,841,890
Total tax credits	369,610	8,069,846	7,215,839	11,288,005	7,854,493	7,810,511
General tax credit	N/A	5,020,477	N/A	3,382,711	N/A	N/A
Investment credit	30,554	1,593,150	3,288,415	3,971,199	4,139,897	4,161,453
Foreign tax credit	169,623	381,985	1,341,645	1,233,564	757,326	617,749
Child care credit	N/A	N/A	956,439	1,147,907	1,501,453	2,051,462
Credit for the elderly	167,656	128,968	134,993	124,011	131,074	116,324
Residential energy credit	N/A	N/A	562,141	600,831	582,857	549,024
Earned income credit	N/A	252,141	451,366	452,482	359,717	314,499
Income tax after credits	83,787,323	124,382,197	249,078,475	282,302,029	276,077,369	271,965,652
Additional tax for tax preferences ..	121,988	144,100	1,262,964	1,826,960	1,519,921	2,530,170
Total income tax:						
Number of returns	59,317,371	61,490,737	73,906,244	76,724,724	77,035,300	78,016,323
Amount	83,909,311	124,526,297	250,341,440	284,128,989	277,597,290	274,181,323
Payment status:						
Returns with payment due	16,478,813	15,842,400	21,755,516	23,007,970	20,326,807	18,467,829
Returns with refund or credit due ..	55,273,385	63,825,188	69,868,451	70,028,741	72,425,701	74,993,969

See notes following Table 13.

Table 2.—Individual Income and Tax by State, 1983
 [Money amounts are in thousands of dollars]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends after exclusion	
				Number of returns	Amount	Number of returns	Amount
				(4)	(5)	(6)	(7)
United States, total ²	96,716,604	234,828,957	1,934,237,194	82,691,193	1,630,336,530	13,340,131	48,525,516
Alabama.....	1,422,165	3,667,156	25,082,252	1,254,844	21,775,297	118,216	395,685
Alaska.....	237,345	533,067	6,157,292	202,981	5,542,935	48,600	62,382
Arizona.....	1,209,627	3,016,078	22,957,236	1,008,426	18,843,233	171,971	679,070
Arkansas.....	821,505	2,146,051	13,264,586	690,908	11,039,284	64,336	218,648
California.....	10,831,226	26,217,018	232,086,235	9,224,027	197,116,194	1,529,376	5,667,163
Colorado.....	1,373,637	3,188,606	28,577,309	1,187,389	24,625,533	198,105	637,692
Connecticut.....	1,491,499	3,351,160	34,928,496	1,287,623	29,415,838	298,327	1,217,233
Delaware.....	264,754	626,589	5,569,248	230,479	4,683,486	45,178	211,262
District of Columbia	311,580	641,772	6,558,453	268,946	5,169,345	43,687	257,482
Florida.....	4,668,008	11,127,921	89,292,600	3,730,170	65,343,912	810,289	4,265,504
Georgia.....	2,260,477	5,522,447	42,636,979	2,031,640	37,632,733	206,033	742,788
Hawaii.....	450,097	1,037,030	8,652,808	393,300	7,366,153	66,359	184,607
Idaho.....	362,852	983,552	6,055,958	300,425	5,132,540	41,424	111,742
Illinois.....	4,743,900	11,579,626	99,838,116	4,044,405	83,951,636	750,851	2,636,730
Indiana.....	2,180,415	5,464,640	41,352,869	1,863,779	35,208,900	241,758	730,218
Iowa.....	1,159,981	2,931,880	20,774,276	910,904	16,209,042	164,078	423,870
Kansas.....	996,338	2,478,646	19,438,353	821,241	15,870,195	134,719	430,640
Kentucky.....	1,309,583	3,318,603	22,977,177	1,112,410	19,242,736	118,431	456,324
Louisiana.....	1,615,918	4,179,292	31,517,645	1,428,162	26,885,342	144,715	559,607
Maine.....	475,091	1,138,571	7,903,705	408,878	6,500,551	61,731	230,998
Maryland.....	1,931,053	4,461,266	43,205,197	1,699,308	36,821,097	290,340	952,475
Massachusetts.....	2,642,035	5,866,990	55,152,239	2,293,026	46,028,724	439,164	1,632,920
Michigan.....	3,569,505	8,719,744	73,636,513	3,056,825	63,599,112	516,052	1,468,090
Minnesota.....	1,730,923	4,204,002	34,352,536	1,451,620	29,029,433	258,247	709,993
Mississippi.....	870,451	2,344,377	13,802,262	770,642	11,932,149	61,517	190,089
Missouri.....	1,997,575	4,906,869	38,060,626	1,673,934	31,723,047	252,835	970,114
Montana.....	336,675	837,764	5,492,428	269,622	4,438,271	47,630	129,851
Nebraska.....	666,168	1,664,622	11,524,781	534,721	9,420,020	89,368	246,989
Nevada.....	417,580	945,701	8,220,875	362,779	7,007,234	42,132	197,666
New Hampshire.....	439,470	1,016,557	8,743,783	385,238	7,386,932	64,777	242,495
New Jersey.....	3,572,581	8,417,191	80,547,933	3,123,373	69,057,040	651,442	2,118,360
New Mexico.....	552,481	1,417,721	9,548,314	477,977	8,181,516	61,766	200,982
New York.....	7,291,876	17,339,894	161,078,984	6,252,909	131,758,422	1,273,613	5,533,251
North Carolina.....	2,449,066	5,893,271	42,964,433	2,189,491	36,957,743	244,518	865,415
North Dakota.....	279,747	706,072	4,693,080	216,647	3,643,476	28,514	58,514
Ohio.....	4,344,572	10,581,309	85,219,611	3,722,724	72,809,793	594,861	1,965,902
Oklahoma.....	1,254,184	3,170,094	24,612,133	1,055,351	20,461,988	113,154	460,796
Oregon.....	1,091,518	2,658,382	19,936,641	897,474	16,307,680	150,300	432,286
Pennsylvania.....	4,894,889	11,619,471	93,256,307	4,128,837	77,592,256	754,168	2,443,990
Rhode Island.....	416,984	945,948	7,707,680	362,462	6,396,730	57,400	205,040
South Carolina.....	1,224,787	3,055,106	21,293,430	1,102,455	18,424,752	105,733	374,619
South Dakota.....	279,709	713,682	4,001,114	215,484	3,235,942	33,032	75,613
Tennessee.....	1,802,504	4,455,398	31,638,042	1,585,251	27,569,186	152,009	500,389
Texas.....	6,304,777	15,956,320	132,517,016	5,536,844	112,959,489	656,712	2,791,560
Utah.....	561,951	1,599,262	10,678,179	491,659	9,428,113	62,213	193,336
Vermont.....	218,059	513,396	3,720,007	186,252	3,044,795	37,187	141,439
Virginia.....	2,333,144	5,467,431	49,036,686	2,064,294	41,960,316	326,841	1,049,622
Washington.....	1,810,686	4,326,458	37,064,042	1,529,084	30,970,513	262,408	781,587
West Virginia.....	656,791	1,694,295	11,764,471	562,014	9,897,363	67,659	225,682
Wisconsin.....	1,951,626	4,737,346	36,484,064	1,657,568	30,999,800	282,614	803,203
Wyoming.....	207,567	522,341	4,172,707	179,038	3,631,199	25,037	96,446
Other areas ³	429,672	920,972	4,489,487	255,353	10,107,514	78,704	347,159

Table 2. (Continued)—Individual Income and Tax by State, 1983
 [Money amounts are in thousands of dollars]

State	Tax liability			Earned income credit			
	Total tax		Average tax	Number of returns	Amount	Used to offset tax	
	Number of Returns	Amount				Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States, total ²	81,369,458	282,663,316	3,474	6,247,220	1,768,859	4,782,819	1,268,789
Alabama.....	1,167,745	3,293,423	2,820	159,927	-46,269	123,143	-33,664
Alaska.....	204,228	1,090,544	5,340	7,491	-1,980	5,492	-1,306
Arizona.....	999,624	3,062,607	3,064	82,433	-23,559	65,070	-17,846
Arkansas.....	669,366	1,755,291	2,622	94,064	-27,066	71,698	-19,015
California.....	9,104,508	33,330,626	3,661	687,081	-199,110	558,452	-154,356
Colorado.....	1,168,943	4,146,808	3,547	65,318	-18,529	49,933	-12,978
Connecticut.....	1,303,295	5,839,546	4,481	41,589	-11,259	29,649	-7,704
Delaware.....	226,405	808,238	3,570	15,309	-4,205	10,990	-2,969
District of Columbia	263,943	1,055,522	3,999	23,685	-6,727	18,185	-5,104
Florida.....	3,924,995	13,701,874	3,491	328,536	-94,415	243,047	-66,084
Georgia.....	1,893,182	5,863,257	3,097	211,326	-60,489	157,991	-43,126
Hawaii.....	379,140	1,129,902	2,980	18,243	-4,817	13,088	-3,234
Idaho.....	298,348	760,859	2,550	29,470	-8,374	22,571	-5,555
Illinois.....	3,998,414	15,385,820	3,848	261,312	-72,320	205,076	-53,951
Indiana.....	1,812,965	5,874,460	3,240	134,890	-37,602	102,426	-26,726
Iowa.....	971,658	2,951,622	3,038	65,916	-17,774	49,646	-10,838
Kansas.....	846,356	2,912,423	3,441	51,252	-14,112	38,079	-9,288
Kentucky.....	1,075,358	3,159,081	2,938	127,499	-36,536	99,205	-25,272
Louisiana.....	1,322,622	4,837,420	3,657	172,220	-49,121	135,111	-36,603
Maine.....	395,533	1,014,408	2,565	31,533	-8,841	22,896	-5,748
Maryland.....	1,668,994	6,323,004	3,789	91,445	-25,519	67,389	-17,968
Massachusetts.....	2,292,450	8,451,270	3,687	94,342	-26,267	68,783	-18,335
Michigan.....	2,982,274	10,228,794	3,430	176,570	-48,844	138,276	-35,530
Minnesota.....	1,472,898	4,558,198	3,095	79,250	-21,798	60,323	-13,277
Mississippi.....	685,668	1,780,479	2,597	140,279	-40,928	112,527	-30,942
Missouri.....	1,679,113	5,559,927	3,311	134,405	-37,581	100,740	-25,426
Montana.....	271,956	752,141	2,766	24,545	-6,842	18,822	-4,445
Nebraska.....	558,862	1,652,289	2,957	39,507	-10,575	29,466	-6,243
Nevada.....	350,738	1,248,932	3,561	21,615	-6,147	16,284	-4,440
New Hampshire.....	377,948	1,295,990	3,429	17,087	-4,725	11,872	-3,058
New Jersey.....	3,133,376	12,678,566	4,046	157,384	-43,757	115,573	-31,383
New Mexico.....	439,923	1,307,304	2,972	55,051	-15,331	44,337	-11,661
New York.....	6,313,932	24,352,451	3,857	442,451	-126,208	331,557	-90,310
North Carolina.....	2,050,284	5,561,242	2,712	209,490	-58,930	150,281	-40,166
North Dakota.....	235,415	671,941	2,854	17,736	-4,705	13,259	-2,585
Ohio.....	3,659,482	11,945,396	3,264	241,105	-66,945	184,284	-48,324
Oklahoma.....	1,046,444	3,749,737	3,583	94,572	-27,442	72,396	-19,151
Oregon.....	900,759	2,592,948	2,879	66,995	-19,144	51,942	-13,545
Pennsylvania.....	4,112,135	13,396,725	3,258	261,856	-72,424	197,336	-51,383
Rhode Island.....	354,814	1,048,482	2,955	20,398	-5,681	15,207	-4,081
South Carolina.....	1,012,593	2,667,936	2,635	118,450	-33,841	88,621	-24,445
South Dakota.....	226,703	565,122	2,493	23,876	-6,450	18,258	-3,641
Tennessee.....	1,485,458	4,430,147	2,982	176,179	-50,432	133,763	-35,549
Texas.....	5,260,730	21,819,463	4,148	506,934	-146,728	397,768	-109,200
Utah.....	462,653	1,282,378	2,772	32,567	-9,298	25,084	-6,656
Vermont.....	183,781	487,608	2,653	13,456	-3,712	9,785	-2,351
Virginia.....	2,007,410	6,990,314	3,482	128,135	-35,637	91,944	-24,396
Washington.....	1,531,627	5,430,016	3,545	86,976	-24,557	66,988	-17,602
West Virginia.....	538,246	1,608,586	2,989	61,427	-16,957	48,444	-12,760
Wisconsin.....	1,631,551	4,783,060	2,932	91,652	-24,862	70,221	-16,162
Wyoming.....	172,847	653,875	3,783	11,481	-3,237	8,784	-2,196
Other areas ³	241,766	815,264	3,372	910	-252	757	-208

See notes following Table 13.

Table 2. (Continued)—Individual Income and Tax by State, 1983
[Money amounts are in thousands of dollars]

State	Interest received		Unemployment compensation in AGI		Itemized Deductions		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Total Deductions	Average amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total ²	57,003,581	154,895,870	5,291,239	7,575,048	35,631,382	316,330,501	8,878
Alabama.....	672,945	1,514,062	81,798	73,754	505,120	3,655,671	7,237
Alaska.....	135,955	24,327	24,065	43,772	85,267	884,583	10,374
Arizona.....	675,843	2,167,987	43,759	47,875	511,480	4,578,717	8,952
Arkansas.....	408,042	1,217,272	34,769	37,226	231,737	1,739,152	7,505
California.....	6,273,630	19,854,263	581,344	822,616	4,516,408	51,502,261	11,403
Colorado.....	828,030	2,135,517	58,939	91,785	613,815	5,957,178	9,705
Connecticut.....	1,057,998	2,588,216	89,439	103,169	537,853	5,065,953	9,419
Delaware.....	154,235	337,697	14,716	14,789	102,951	869,100	8,442
District of Columbia	137,265	372,705	6,451	10,983	118,062	1,209,286	10,243
Florida.....	2,589,400	10,713,722	88,653	107,253	1,462,368	13,030,873	8,911
Georgia.....	995,061	2,503,078	88,893	77,463	764,281	6,636,500	8,683
Hawaii.....	313,901	636,123	19,831	27,670	177,997	1,713,958	9,629
Idaho.....	215,622	594,835	23,889	32,165	138,804	1,112,182	8,013
Illinois.....	3,079,812	8,760,698	301,905	611,523	1,764,853	14,533,120	8,235
Indiana.....	1,309,848	3,259,308	135,170	147,025	672,999	4,963,863	7,376
Iowa.....	838,428	2,632,147	72,634	100,985	471,076	3,289,661	6,983
Kansas.....	630,231	1,905,812	48,216	64,035	372,937	3,019,995	8,098
Kentucky.....	670,592	1,771,071	84,640	101,164	440,376	3,174,911	7,210
Louisiana.....	770,102	2,058,625	93,399	179,516	488,625	4,014,508	8,216
Maine.....	284,077	540,249	21,918	21,611	128,015	936,933	7,319
Maryland.....	1,165,283	2,528,994	79,446	111,210	868,643	8,143,442	9,375
Massachusetts.....	1,837,896	3,876,599	136,616	188,227	986,747	8,138,956	8,248
Michigan.....	2,278,904	4,996,398	353,179	602,263	1,630,268	13,235,257	8,118
Minnesota.....	1,206,693	2,934,224	102,576	174,897	820,506	7,262,850	8,852
Mississippi.....	337,235	945,498	38,462	39,430	236,279	1,837,688	7,778
Missouri.....	1,208,402	3,496,086	96,311	94,630	669,675	4,983,461	7,442
Montana.....	214,252	644,530	31,041	28,090	115,747	841,210	7,268
Nebraska.....	448,936	1,369,086	20,807	20,960	216,171	1,786,019	8,262
Nevada.....	208,479	676,644	24,548	33,818	141,737	1,345,306	9,492
New Hampshire.....	292,126	590,578	20,212	19,260	130,992	1,031,941	7,878
New Jersey.....	2,274,563	5,681,548	187,189	279,085	1,317,971	11,867,841	9,005
New Mexico.....	272,384	723,579	17,673	22,775	167,575	1,320,198	7,878
New York.....	4,766,651	13,405,393	337,366	422,276	3,238,799	30,865,282	9,530
North Carolina.....	1,194,828	2,542,544	125,771	108,853	833,853	6,317,671	7,576
North Dakota.....	190,588	586,041	13,934	20,286	75,206	560,967	7,459
Ohio.....	2,686,213	6,441,041	338,969	551,983	1,479,633	11,960,423	8,083
Oklahoma.....	641,341	2,090,547	51,244	68,224	473,725	4,266,935	9,007
Oregon.....	685,017	1,973,509	78,363	111,761	468,097	3,989,619	8,523
Pennsylvania.....	3,191,992	7,372,005	419,034	704,969	1,601,748	11,997,713	7,490
Rhode Island.....	263,349	619,418	31,662	38,638	139,239	1,096,734	7,877
South Carolina.....	551,038	1,202,041	61,709	53,098	451,026	3,345,234	7,417
South Dakota.....	179,825	574,186	5,661	5,993	65,278	465,042	7,124
Tennessee.....	853,810	2,137,757	85,381	80,584	465,374	3,739,809	8,036
Texas.....	3,029,416	9,558,656	195,960	295,444	1,904,772	18,262,519	9,588
Utah.....	328,240	659,387	27,792	39,651	272,108	2,435,986	8,952
Vermont.....	141,127	289,177	10,566	10,891	65,419	488,980	7,475
Virginia.....	1,279,227	2,928,530	78,480	75,790	885,977	8,111,029	9,155
Washington.....	1,130,119	3,167,266	143,366	244,813	662,554	5,697,670	8,600
West Virginia.....	371,297	817,995	59,166	99,666	149,862	1,102,914	7,360
Wisconsin.....	1,399,139	3,142,572	186,578	280,239	821,652	6,461,531	7,864
Wyoming.....	127,826	350,109	13,827	21,701	71,568	596,045	8,328
Other areas ³	206,368	767,321	3,922	9,164	98,157	885,823	9,025

Table 3.—Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1980-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns for -		Total adjusted gross income		Taxable income	
	1980	1981	1980	1981	1980	1981
	(1)	(2)	(3)	(4)	(5)	(6)
Total	93,902,469	95,396,123	1,613,731,497	1,772,604,303	1,279,985,360	1,410,880,665
Less than \$1000	3,687,997	3,484,734	-11,063,711	-16,952,842	11,799	7,084
\$1,000 under \$3,000	8,673,301	7,855,771	17,314,975	15,691,845	7,569,858	7,064,102
\$3,000 under \$5,000	7,694,231	7,405,871	30,654,346	29,580,649	18,534,160	17,994,684
\$5,000 under \$7,000	7,633,889	7,251,941	45,738,822	43,446,800	30,497,371	29,153,117
\$7,000 under \$9,000	7,336,650	7,066,520	58,608,700	56,341,030	42,267,675	40,597,471
\$9,000 under \$11,000	6,605,618	6,514,144	65,907,303	65,051,373	49,980,765	49,147,621
\$11,000 under \$13,000	5,830,212	5,821,233	69,911,911	69,702,815	54,591,487	54,207,411
\$13,000 under \$15,000	5,267,669	5,190,200	73,590,238	72,548,282	58,114,413	57,705,230
\$15,000 under \$17,000	4,654,783	4,648,986	74,387,702	74,256,678	59,701,351	59,486,499
\$17,000 under \$19,000	4,350,522	4,291,557	78,267,330	77,161,287	63,009,244	62,056,343
\$19,000 under \$22,000	5,925,162	5,967,094	121,233,104	122,157,450	97,261,921	98,703,455
\$22,000 under \$25,000	5,325,787	5,207,693	125,021,261	122,181,884	100,538,990	98,956,187
\$25,000 under \$30,000	6,783,466	7,205,282	185,760,754	197,424,953	150,218,626	159,682,521
\$30,000 under \$35,000	4,729,899	5,294,687	152,927,369	171,601,299	124,032,123	138,893,019
\$35,000 under \$40,000	3,221,053	3,910,649	120,167,693	145,814,841	97,276,738	118,288,891
\$40,000 under \$50,000	3,053,039	4,182,389	134,907,796	185,322,655	109,091,818	149,273,745
\$50,000 under \$75,000	2,033,079	2,796,836	120,009,700	164,256,670	96,834,054	131,174,316
\$75,000 under \$100,000	535,348	645,884	45,918,079	55,099,048	36,849,386	43,524,621
\$100,000 under \$150,000	336,269	398,479	40,213,979	47,552,689	32,528,035	37,518,693
\$150,000 under \$200,000	107,245	118,037	18,377,241	20,164,437	14,823,138	15,842,213
\$200,000 under \$300,000	68,422	80,945	16,387,236	19,350,168	13,211,348	15,230,276
\$300,000 under \$500,000	31,947	37,147	11,956,450	13,906,555	9,505,239	10,788,043
\$500,000 under \$1,000,000	12,467	14,758	8,323,125	9,815,188	6,516,941	7,416,993
\$1,000,000 or more	4,414	5,286	9,210,095	11,128,551	7,018,879	8,168,130

Size of adjusted gross income	Total income tax ¹		Percent of filers with no income tax liability		Filers with income tax liability			
					Average tax (whole dollars)		Tax as percent of adj. gross inc.	
	1980	1981	1980	1981	1980	1981	1980	1981
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	250,341,440	284,128,989	21.3	19.6	3,387	3,703	16.1	16.5
Less than \$1,000	103,645	137,840	99.7	99.5	10,091 ²	8,626 ²	-	-
\$1,000 under \$3,000	32,471	43,465	96.9	95.5	122	123	6.1	6.0
\$3,000 under \$5,000	530,988	516,050	42.5	41.7	120	120	2.9	2.9
\$5,000 under \$7,000	1,864,897	1,761,464	32.1	32.0	360	357	6.0	5.9
\$7,000 under \$9,000	3,494,441	3,306,387	17.8	18.1	579	571	7.2	7.1
\$9,000 under \$11,000	5,296,395	5,150,823	5.0	5.2	844	834	8.5	8.3
\$11,000 under \$13,000	6,586,710	6,531,708	2.5	3.2	1,159	1,160	9.7	9.7
\$13,000 under \$15,000	7,633,561	7,601,053	2.1	2.2	1,480	1,498	10.7	10.7
\$15,000 under \$17,000 M 1980 ..	8,417,235	8,355,068	1.5	1.8	1,835	1,830	11.5	11.5
\$17,000 under \$19,000 M 1981 ..	9,351,972	9,226,778	1.1	1.3	2,173	2,179	12.1	12.1
\$19,000 under \$22,000	15,189,223	15,609,261	1.0	1.1	2,589	2,645	12.9	12.9
\$22,000 under \$25,000	16,620,372	16,563,264	.6	.9	3,138	3,209	13.7	13.7
\$25,000 under \$30,000	26,635,973	28,474,945	.4	.6	3,941	3,976	14.4	14.5
\$30,000 under \$35,000	23,969,187	26,910,961	.5	.4	5,091	5,103	15.7	15.7
\$35,000 under \$40,000	20,419,148	24,834,220	.5	.3	6,373	6,370	17.1	17.1
\$40,000 under \$50,000	25,565,426	34,847,163	.4	.6	8,404	8,379	19.9	18.9
\$50,000 under \$75,000	27,208,647	36,299,454	.6	.5	13,463	13,050	22.8	22.2
\$75,000 under \$100,000	12,549,071	14,715,265	.4	.4	23,531	22,867	26.4	26.8
\$100,000 under \$150,000	12,868,433	14,619,378	.3	.4	38,368	36,828	32.1	30.9
\$150,000 under \$200,000	6,537,749	6,886,418	.3	.2	61,169	58,439	35.7	34.2
\$200,000 under \$300,000	6,370,648	7,183,611	.1	.2	93,234	88,930	38.9	37.2
\$300,000 under \$500,000	4,971,806	5,566,282	.1	.1	155,797	149,990	41.6	40.1
\$500,000 under \$1,000,000	3,713,691	4,100,676	.1	.1	298,169	278,182	44.7	41.8
\$1,000,000 or more	4,409,751	4,887,456	.1	.1	999,944	925,655	47.9	44.0

M - The median taxpayer was at this income level.
 See notes following Table 13.

Table 3. (Continued)—Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1980-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns for -		Total adjusted gross income		Taxable income	
	1982	1983	1982	1983	1982	1983
	(1)	(2)	(3)	(4)	(5)	(6)
Total	95,337,432	96,321,310	1,852,135,465	1,942,589,865	1,473,348,899	1,544,872,497
Less than \$1000	3,412,105	3,415,113	-22,324,833	-25,592,802	29,646	75,549
\$1,000 under \$3,000	7,573,825	7,253,408	15,122,101	14,482,816	6,717,217	6,757,833
\$3,000 under \$5,000	6,966,104	7,167,924	27,925,256	28,679,137	17,168,389	17,374,119
\$5,000 under \$7,000	6,682,490	6,734,360	39,885,078	40,321,353	26,709,472	26,472,290
\$7,000 under \$9,000	7,176,962	6,879,931	57,512,193	55,039,361	40,904,714	39,153,168
\$9,000 under \$11,000	6,421,665	6,205,165	64,229,520	61,927,394	47,995,843	46,314,016
\$11,000 under \$13,000	5,651,414	5,724,798	67,793,416	68,522,507	52,526,932	52,529,347
\$13,000 under \$15,000	5,414,103	5,161,674	75,702,223	72,217,107	59,652,891	57,062,111
\$15,000 under \$17,000	4,734,479	4,593,795	75,594,637	73,350,227	60,951,455	58,956,588
\$17,000 under \$19,000	3,964,008	4,291,218	71,295,728	77,093,374	57,689,594	62,209,794
\$19,000 under \$22,000	5,365,925	5,617,176	109,806,080	115,071,603	88,855,846	93,320,322
\$22,000 under \$25,000	5,273,703	5,115,957	123,853,268	120,238,524	100,054,304	97,650,110
\$25,000 under \$30,000	7,621,965	7,357,487	209,572,367	201,763,983	169,726,189	163,111,031
\$30,000 under \$35,000	5,646,966	6,011,290	182,644,120	194,666,035	146,947,632	156,601,086
\$35,000 under \$40,000	4,215,650	4,409,645	157,391,914	164,664,066	126,471,828	131,804,272
\$40,000 under \$50,000	4,716,532	5,147,782	208,952,374	228,225,122	166,018,176	181,289,066
\$50,000 under \$75,000	3,057,266	3,591,188	179,566,469	211,838,450	141,376,967	166,095,719
\$75,000 under \$100,000	702,064	822,840	59,748,095	70,011,841	46,720,423	54,345,021
\$100,000 under \$150,000	432,757	469,391	51,674,638	56,206,333	40,228,978	43,403,109
\$150,000 under \$200,000	138,082	152,560	23,616,649	26,170,484	18,710,797	20,312,767
\$200,000 under \$300,000	93,033	108,379	22,323,087	26,016,239	17,807,227	20,642,936
\$300,000 under \$500,000	47,245	53,960	17,650,665	20,144,746	14,153,358	15,959,347
\$500,000 under \$1,000,000	20,681	25,469	13,830,843	17,173,250	11,042,159	13,706,293
\$1,000,000 or more	8,408	10,800	18,769,578	24,358,715	14,888,860	19,726,601

Size of adjusted gross income	Total income tax ¹		Percent of filers with no income tax liability		Filers with income tax liability			
	1982	1983	1982	1983	Average tax (whole dollars)		Tax as percent of adj. gross inc.	
					1982	1983	1982	1983
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total	277,597,301	274,181,323	19.2	19.0	3,604	3,514	15.4	14.5
Less than \$1,000	130,288	127,789	99.6	99.7	9,298 ²	13,249	-	-
\$1,000 under \$3,000	35,182	51,414	95.0	93.4	92	108	5.0	5.7
\$3,000 under \$5,000	475,448	409,533	41.9	42.0	117	99	2.8	2.4
\$5,000 under \$7,000	1,473,139	1,310,055	31.4	33.7	321	293	5.4	4.9
\$7,000 under \$9,000	2,967,854	2,603,057	20.7	21.2	521	480	6.5	6.0
\$9,000 under \$11,000	4,462,848	3,888,167	6.8	8.3	746	684	7.4	6.8
\$11,000 under \$13,000	5,566,452	5,012,113	4.0	4.2	1,026	914	8.6	7.6
\$13,000 under \$15,000	7,002,695	6,066,527	2.3	2.7	1,324	1,208	9.5	8.6
\$15,000 under \$17,000	7,766,398	6,809,411	1.5	2.4	1,665	1,518	10.4	9.5
\$17,000 under \$19,000 M	7,786,372	7,664,811	1.8	1.6	2,001	1,816	11.1	10.1
\$19,000 under \$22,000	12,725,118	12,163,958	1.2	1.2	2,399	2,192	11.7	10.7
\$22,000 under \$25,000	15,378,094	13,595,791	1.3	1.3	2,956	2,692	12.6	11.5
\$25,000 under \$30,000	27,852,640	24,354,551	.6	.8	3,676	3,338	13.4	12.2
\$30,000 under \$35,000	25,867,035	25,156,554	.5	.6	4,605	4,208	14.2	13.0
\$35,000 under \$40,000	24,098,091	22,673,889	.5	.8	5,743	5,182	15.4	13.9
\$40,000 under \$50,000	35,029,801	34,798,186	.5	.4	7,468	6,787	16.9	15.3
\$50,000 under \$75,000	35,892,383	38,352,897	.5	.4	11,803	10,725	20.1	18.2
\$75,000 under \$100,000	14,594,818	15,392,973	.4	.3	20,865	18,770	24.5	22.1
\$100,000 under \$150,000	14,385,740	14,351,743	.2	.4	33,321	30,690	27.9	25.6
\$150,000 under \$200,000	7,483,155	7,662,455	.5	.3	54,447	50,365	31.8	29.4
\$200,000 under \$300,000	7,651,434	8,488,945	.2	.2	82,400	78,513	34.3	32.7
\$300,000 under \$500,000	6,380,687	7,124,258	.1	.2	135,233	132,313	36.2	35.4
\$500,000 under \$1,000,000	5,222,845	6,463,482	.1	.2	252,751	254,228	37.8	37.7
\$1,000,000 or more	7,368,787	9,658,764	.1	.3	877,132	896,655	39.3	39.8

M - The median taxpayer was at this income level for both 1982 and 1983.
 See notes following Table 13.

Table 4.—Nonfarm Sole Proprietorship Returns: Selected Income and Deduction Items for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1981	1982	1983 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	5,769,741	7,221,346	8,931,712 ¹	9,584,790 ¹	10,105,515 ¹	10,698,050
Number with net income	n.a.	n.a.	n.a.	6,534,688	6,761,405	7,369,915
Inventory, end of year	11,060,775	15,578,040	21,996,236	22,921,503	21,804,915	n.a.
Business receipts, total	198,582,172	273,954,741	411,205,713	427,063,055	433,664,897	445,204,588
Income from sales and operations	n.a.	272,342,560	407,169,299	421,700,025	428,311,840	439,833,927
Total deductions	168,044,746	234,318,288	356,258,495	373,991,426	383,091,734	386,449,988
Cost of goods sold/operations	109,148,811	146,261,435	209,889,809	209,723,950	205,471,499	205,016,241
Purchases	88,585,913	117,722,352	168,301,517	167,751,431	161,295,256	n.a.
Cost of labor	7,704,285	8,791,083	10,922,221	10,923,120	11,424,639	8,911,424
Materials and supplies	6,216,057	9,090,638	12,909,222	12,081,423	12,735,789	n.a.
Commissions	1,274,016	2,225,830	3,333,345	3,539,844	4,464,026	n.a.
Salaries and wages	15,107,047	20,227,859	26,560,821	28,749,357	30,403,121	30,604,774
Car and truck expenses	n.a.	n.a.	13,378,289	12,358,478	n.a.	n.a.
Rent paid	4,636,528	6,676,314	9,636,290	10,715,102	11,797,053	11,301,003
Repairs	2,444,607	3,044,175	5,031,573	5,414,156	6,006,403	n.a.
Taxes paid	3,775,502	5,423,961	7,672,459	6,661,054	7,747,540	n.a.
Utilities	n.a.	n.a.	4,790,337	8,275,517	n.a.	n.a.
Insurance	2,309,608	3,503,812	6,003,126	6,238,704	6,448,494	n.a.
Interest paid	1,784,276	3,390,845	7,190,257	9,052,338	10,143,489	8,710,143
Depreciation	5,451,525	7,958,143	13,952,703	15,854,513	19,121,559	20,607,547
Pension and profit sharing plans	72,741	125,296	141,463	152,588	136,359	120,830
Net income (less loss)	30,537,426	36,636,453	54,947,219	53,071,628	50,573,164	58,764,191
Net income, businesses w/profit	33,735,732	45,624,890	68,010,051	68,552,791	68,647,384	76,001,423
Net loss, businesses w/o profit	3,198,306	5,988,437	13,062,832	15,481,162	18,094,220	17,237,232

See notes following Table 13:

Table 5.—Partnership Returns: Selected Income Statement and Balance Sheet Items for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1981	1982	1983
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships ..	936,133	1,073,094	1,379,654	1,460,502	1,514,212	1,541,539
Number with net income	639,795	661,134	774,173	749,222	791,117	783,968
Number with balance sheets	555,741	783,271	1,194,236	1,193,792	1,217,386	1,190,696
Number of partners	3,697,818	4,950,634	8,419,899	9,448,361	9,764,667	10,589,338
Total assets ¹	116,752,751	235,468,301	597,503,923	715,232,726	845,281,449	886,992,767
Buildings/depreciable assets (net) ..	n.a.	113,124,969	239,139,823	367,270,152	310,846,376	485,402,717
Inventories, end of year	n.a.	11,985,431	33,218,272	59,649,950	100,728,688	n.a.
Land	n.a.	36,731,958	70,241,248	76,336,446	84,820,308	98,427,459
Total liabilities	n.a.	193,875,629	488,734,023	580,033,757	701,630,766	886,992,774
Accounts payable	n.a.	12,302,055	33,899,048	29,092,451	37,254,748	34,724,772
Short-term debt	n.a.	22,709,476	48,001,839	55,691,914	73,277,805	67,294,519
Long-term debt	n.a.	136,296,764	178,044,406	196,508,937	236,218,378	268,268,458
Nonrecourse loans	n.a.	n.a.	118,910,380	138,134,304	154,508,961	194,828,542
Partners' capital accounts	n.a.	41,592,672	108,769,900	135,198,969	143,650,646	141,839,683
Total receipts ²	93,348,080	148,417,529	291,998,115	272,129,807	296,690,303	291,318,703
Business receipts ²	90,208,834	142,505,781	271,108,832	230,027,336	251,608,987	243,248,370
Interest received ²	942,304	2,477,173	10,869,323	13,772,559	15,259,801	15,006,055
Total deductions ³	83,557,684	140,679,959	283,749,460	274,864,704	304,004,833	298,928,744
Cost of goods sold/operations	46,040,874	64,672,843	113,885,668	130,043,609	144,595,111	125,330,745
Purchases	31,820,581	42,608,734	70,439,607	92,136,914	96,111,197	n.a.
Cost of labor	4,146,927	4,585,836	7,015,547	5,835,683	7,183,865	n.a.
Salaries and wages ⁴	8,129,233	12,489,039	22,336,337	21,136,914	23,204,883	24,733,780
Taxes paid	3,159,258	5,770,918	9,553,145	5,040,336	5,288,971	5,909,545
Interest paid ⁴	4,470,206	12,097,100	28,362,385	19,586,018	21,517,044	22,364,264
Depreciation ^{4,5}	4,578,820	10,108,834	21,576,189	27,263,184	32,361,640	37,340,062
Net income (less loss)	9,790,396	7,737,570	8,248,655	-2,734,897	-7,314,587	-2,610,041
Net income, businesses w/profit	14,419,124	22,431,931	45,061,756	50,567,190	53,556,856	60,308,114
Net loss, businesses w/o profit	4,628,728	14,694,361	36,813,100	53,302,086	60,871,442	62,918,155

See notes following Table 13.

Table 6.—Number of Business Income Tax Returns, by Size of Receipts and Assets, for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of business	Number of businesses reporting					
	1970	1975	1980	1981	1982	1983 Preliminary
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Receipt size						
Under \$25,000	451.9	468.9	557.0	585.3	620.0	n. a.
\$25,000 - \$49,999	170.7	186.4	207.7	210.2	217.5	n. a.
\$50,000 - \$99,999	219.8	260.7	322.7	311.5	324.7	n. a.
\$100,000 - \$199,999			558.4	569.1	593.4	n. a.
\$200,000 - \$499,999	516.9	673.9	367.3	404.4	427.9	n. a.
\$500,000 - \$999,999	141.1	184.2	279.8	291.6	296.0	n. a.
\$1,000,000 or more	165.0	249.5	417.7	440.3	446.4	n. a.
Asset size						
Under \$100,000	961.0	1,177.7	1,514.6	1,569.5	1,646.6	n. a.
\$100,000 - \$1 million	599.1	704.6	968.9	1,004.1	1,033.5	n. a.
\$1 million - \$10 million	87.0	116.4	191.8	201.2	206.5	n. a.
\$10 million - \$25 million	9.8	12.2	16.6	17.5	18.3	n. a.
\$25 million - \$50 million	3.9	5.6	7.8	8.4	8.9	n. a.
\$50 million - \$100 million	2.1	3.1	4.8	5.2	5.5	n. a.
\$100 million - \$250 million	1.4	2.1	3.2	3.4	3.5	n. a.
\$250 million and over	1.2	1.9	2.9	3.1	3.2	n. a.
PARTNERSHIPS¹						
Receipt size						
Under \$25,000	501.7	549.7	638.0	748.2	758.8 ²	763.4 ²
\$25,000 - \$49,999	125.2	141.0	181.8	163.6	178.1	173.4
\$50,000 - \$99,999	119.6	133.7	183.6	180.2	190.6	203.7
\$100,000 - \$199,999	97.2	114.0	155.2	147.1	155.0	154.2
\$200,000 - \$499,999	65.2	90.6	135.6	131.3	137.8	143.7
\$500,000 - \$999,999	17.0	25.5	48.1	50.8	52.1	56.8
\$1,000,000 or more	10.3	18.6	37.4	39.2	41.9	46.4
Asset size						
Under \$25,000	635.7	611.0	541.9	612.5	350.6	360.1
\$25,000 - \$49,999	80.8	105.9	156.3	154.6	143.8	115.5
\$50,000 - \$99,999	73.5	106.8	180.2	173.6	186.9	164.6
\$100,000 - \$249,999	74.7	116.0	219.1	211.5	209.6	207.0
\$250,000 - \$499,999	33.8	56.9	117.9	122.0	132.2	131.2
\$500,000 - \$999,999	19.3	35.3	72.1	83.4	83.7	86.3
\$1,000,000 or more	18.3	41.2	92.2	103.0	115.9	125.8
NONFARM SOLE PROPRIETORSHIPS						
Receipt size						
Under \$2,500	1,894.3	2,299.9	2,783.1	n. a.	2,882.0	2,908.5
\$2,500 under \$5,000	815.1	959.4	1,158.6	n. a.	1,220.9	1,313.6
\$5,000 under \$10,000	891.5	1,041.7	1,262.9	n. a.	1,361.4	1,452.3
\$10,000 under \$25,000	1,137.4	1,325.7	1,711.8	n. a.	1,738.5	1,916.6
\$25,000 under \$50,000	746.4	849.5	1,079.1	n. a.	1,117.1	1,877.0
\$50,000 under \$100,000	562.0	644.5	835.6	n. a.	843.6	919.3
\$100,000 under 200,000	297.4	380.9	795.8	n. a.	838.3	888.7
\$200,000 under \$500,000	122.3	209.2				
\$500,000 under \$1,000,000	20.8	35.3	73.9	n. a.	68.1	82.9
\$1,000,000 or more	6.6	13.5	29.2	n. a.	35.6	34.9

See notes following Table 13.

Table 7.—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items by Industrial Division for Selected Years, 1970-1982
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and items	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
AGRICULTURE, FORESTRY AND FISHING						
Number of returns, total	37,283	56,280	76,643	80,883	85,370	91,320
Number with net income	19,843	33,328	46,683	43,827	44,948	47,858
Total assets	11,909,403	21,177,941	36,265,804	40,738,977	46,081,067	50,409,537
Total liabilities	7,897,335	14,332,992	24,775,572	29,278,042	32,492,648	36,289,615
Total receipts	14,277,707	28,118,514	50,986,876	52,089,915	65,061,959	65,356,911
Business receipts	13,591,763	26,624,149	48,367,354	48,850,056	60,907,045	60,643,550
Interest received	69,742	171,732	349,252	476,654	751,553	758,699
Total deductions	14,209,713	27,369,286	49,751,856	51,418,280	64,735,599	65,442,003
Cost of sales and operations	10,555,539	19,738,447	36,226,280	35,798,332	45,552,234	43,222,379
Interest paid	356,225	797,420	1,592,102	2,184,441	2,738,463	3,048,844
Net income (less loss)	65,295	746,908	1,239,718	673,158	328,308	-86,418
Net income, businesses w/profit	493,400	1,493,168	2,469,480	2,464,381	2,551,988	2,528,479
Deficit, businesses w/o profit	428,105	746,260	1,229,762	1,791,222	2,223,679	2,614,897
Income tax before credits ¹	113,115	351,059	501,397	533,768	543,280	490,228
Total income tax after credits	107,023	294,584	365,106	422,282	414,448	375,422
Distributions to stockholders except in own stock	65,824	244,524	326,037	304,733	512,027	409,070
MINING						
Number of returns, total	14,465	14,242	24,296	25,576	33,363	36,676
Number with net income	7,303	8,297	11,259	12,698	17,634	15,950
Total assets	23,972,812	64,505,341	115,530,163	126,947,880	168,908,241	192,380,473
Total liabilities	10,590,991	31,739,651	64,248,721	72,879,732	98,442,207	112,503,993
Total receipts	17,747,750	65,909,994	132,926,563	176,672,390	200,194,751	203,098,557
Business receipts	16,699,586	63,670,496	127,833,110	167,397,918	189,552,446	191,152,749
Interest received	176,728	522,757	959,329	1,301,266	2,432,908	2,695,216
Total deductions	15,927,348	42,348,765	89,992,366	169,051,624	195,021,576	203,045,736
Cost of sales and operations	9,955,600	30,171,612	60,477,876	116,989,880	150,193,394	151,521,066
Interest paid	388,032	1,166,182	2,769,022	3,440,080	6,051,461	7,623,777
Net income (less loss)	1,834,315	23,574,833	43,063,340	7,750,561	5,620,746	543,578
Net income, businesses w/profit	2,399,507	24,347,893	44,911,264	10,133,685	10,611,609	8,429,100
Deficit, businesses w/o profit	565,192	773,060	1,571,455	2,383,124	4,990,863	7,885,522
Income tax before credits ¹	1,031,550	11,361,037	20,098,354	3,947,569	4,119,612	3,203,406
Total income tax after credits	342,928	1,051,138	1,212,267	1,672,492	1,685,491	1,044,556
Distributions to stockholders except in own stock	1,177,550	1,015,895	3,215,842	4,757,780	3,278,771	3,926,230
CONSTRUCTION						
Number of returns, total	138,905	191,219	259,213	272,432	276,395	282,345
Number with net income	82,078	108,852	162,732	150,368	145,206	138,783
Total assets	42,719,792	76,691,947	125,420,947	132,939,026	150,764,144	153,085,046
Total liabilities	30,900,188	57,662,870	95,369,236	100,112,852	113,695,252	114,150,550
Total receipts	90,610,644	146,955,117	258,723,850	267,205,356	280,172,375	281,747,868
Business receipts	88,945,385	143,412,715	252,702,613	260,387,692	270,543,236	271,633,721
Interest received	219,698	614,583	1,394,177	2,073,650	3,122,737	3,137,599
Total deductions	89,070,022	144,717,309	252,709,644	262,116,275	276,744,601	279,555,128
Cost of sales and operations	73,434,969	116,845,554	204,421,609	208,064,925	214,612,975	212,698,363
Interest paid	711,496	1,973,244	3,536,998	4,278,502	5,318,285	5,455,056
Net income (less loss)	1,538,418	2,236,262	6,136,913	5,271,209	3,455,058	2,323,952
Net income, businesses w/profit	2,548,013	4,514,864	9,117,112	8,911,143	8,295,947	8,106,061
Deficit, businesses w/o profit	1,009,595	2,278,602	2,980,199	3,639,934	4,840,889	5,782,109
Income tax before credits ¹	776,979	1,320,196	2,550,908	2,521,507	2,316,708	2,069,718
Total income tax after credits	756,637	1,131,960	1,824,890	1,973,614	1,868,113	1,578,992
Distributions to stockholders except in own stock	299,204	464,553	697,637	793,764	889,557	916,690
MANUFACTURING						
Number of returns, total	197,807	217,354	241,795	242,550	251,294	259,106
Number with net income	120,814	136,839	164,605	153,640	149,964	146,415
Total assets	612,912,516	944,581,970	1,533,494,376	1,709,471,700	1,933,710,383	2,060,710,683
Total liabilities	303,989,223	501,994,296	856,041,068	960,284,926	1,085,493,079	1,163,839,539
Total receipts	722,952,890	1,296,359,650	2,166,399,886	2,404,323,844	2,613,512,581	2,488,331,915
Business receipts	700,090,661	1,258,338,650	2,086,220,228	2,301,056,550	2,487,695,859	2,357,973,059
Interest received	4,748,499	8,691,092	21,355,133	28,315,784	38,848,407	38,134,480
Total deductions	692,455,462	1,230,689,496	2,045,448,376	2,290,593,808	2,509,134,569	2,423,254,936
Cost of sales and operations	495,879,549	925,111,030	1,533,327,048	1,707,143,900	1,822,985,043	1,660,537,002
Interest paid	12,570,242	22,055,903	41,587,856	54,177,356	73,084,336	79,322,435
Net income (less loss)	31,846,078	68,406,627	130,791,918	125,667,815	116,775,393	75,791,264
Net income, businesses w/profit	37,925,489	74,466,554	140,223,449	141,547,510	138,215,539	108,170,744
Deficit, businesses w/o profit	6,079,411	6,059,927	9,431,531	15,879,695	21,440,146	32,379,481
Income tax before credits ¹	16,744,905	32,306,739	58,668,112	59,577,413	58,820,480	45,015,096
Total income tax after credits	13,242,226	21,024,964	35,059,349	32,701,861	30,115,496	26,616,529
Distributions to stockholders except in own stock	14,616,282	19,973,061	38,321,486	37,306,509	41,434,134	43,912,134

Table 7. (Continued)—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items by Industrial Division for Selected Years, 1970-1982
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and items	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION AND PUBLIC UTILITIES						
Number of returns, total	67,398	80,701	106,824	111,324	109,127	115,470
Number with net income	38,204	45,360	61,583	62,232	56,480	59,793
Total assets	287,740,207	443,236,797	676,186,972	758,364,400	837,300,816	919,861,069
Total liabilities	166,535,185	266,792,390	411,531,388	467,708,707	516,438,230	566,980,444
Total receipts	135,495,271	243,480,637	448,140,811	523,807,396	598,507,994	632,294,442
Business receipts	131,463,171	234,689,427	434,427,319	507,372,820	575,602,089	606,039,657
Interest received	930,266	1,520,913	4,067,665	5,760,072	8,048,746	9,138,892
Total deductions	127,931,131	233,409,166	429,849,123	503,954,285	579,172,068	614,397,320
Cost of sales and operations ...	77,743,359	143,932,463	284,041,578	336,868,172	358,354,512	338,796,961
Interest paid	7,364,200	13,761,062	21,631,167	27,638,591	34,085,384	36,839,460
Net income (less loss)	7,543,718	10,099,571	18,462,903	20,046,155	19,573,717	18,335,959
Net income, businesses w/profit..	9,471,595	12,088,189	22,058,598	24,917,293	25,739,287	27,378,633
Deficit, businesses w/o profit..	1,927,877	1,988,618	3,595,695	4,871,138	6,165,570	9,042,673
Income tax before credits ¹	4,342,334	5,107,158	9,115,461	10,532,722	10,481,203	11,356,073
Total income tax after credits ...	4,036,650	2,836,470	4,834,026	5,322,990	5,065,529	4,925,936
Distributions to stockholders except in own stock	5,837,565	8,900,353	15,275,029	17,329,807	19,622,705	21,438,500
WHOLESALE AND RETAIL TRADE						
Number of returns, total	518,062	614,632	776,661	799,628	816,836	839,547
Number with net income	339,987	399,668	502,947	487,300	476,877	468,108
Total assets	192,181,800	323,496,726	573,310,389	646,901,005	708,060,408	753,351,132
Total liabilities	115,179,668	200,846,992	376,719,434	424,611,318	472,256,895	501,934,034
Total receipts	522,547,923	969,938,872	1,750,559,063	1,955,523,778	2,039,628,384	2,017,701,364
Business receipts	511,316,883	951,463,550	1,711,773,627	1,919,347,689	1,997,262,710	1,972,305,356
Interest received	1,291,906	3,857,318	8,243,949	10,503,989	14,319,277	14,373,589
Total deductions	512,910,193	947,511,780	1,711,496,089	1,919,454,218	2,006,891,471	1,989,739,286
Cost of sales and operations ...	392,391,856	745,299,204	1,361,550,632	1,538,128,634	1,594,256,679	1,550,263,179
Interest paid	4,309,663	8,587,173	19,931,751	25,645,855	30,997,865	30,429,310
Net income (less loss)	9,671,044	22,489,430	40,242,601	38,309,671	33,320,403	28,442,678
Net income, businesses w/profit..	12,395,411	27,681,721	48,246,345	49,426,500	47,657,374	45,747,936
Deficit, businesses w/o profit..	2,724,367	5,192,291	8,003,744	11,116,829	14,336,971	17,305,258
Income tax before credits ¹	4,476,047	8,103,316	13,313,992	13,515,653	12,329,212	11,372,087
Total income tax after credits ...	4,237,181	7,348,619	10,772,309	10,550,255	10,282,598	9,379,328
Distributions to stockholders except in own stock	2,068,501	5,029,897	8,821,280	10,343,087	10,034,841	12,069,015
FINANCE, INSURANCE AND REAL ESTATE						
Number of returns, total	406,235	411,846	471,227	493,426	469,795	461,630
Number with net income	248,586	243,409	281,195	273,853	258,622	252,689
Total assets	1,401,153,520	2,321,965,956	3,630,045,296	4,022,206,073	4,486,191,441	4,987,466,401
Total liabilities	1,204,673,072	2,052,195,429	3,187,436,102	3,491,664,756	3,830,001,863	4,220,527,191
Total receipts	177,321,173	315,795,981	560,968,442	697,460,846	877,808,946	949,867,877
Business receipts	92,091,887	157,126,715	254,722,667	256,892,475	330,631,846	337,493,098
Interest received	63,694,046	127,040,303	250,979,245	315,146,115	421,159,015	456,333,537
Total deductions	161,630,060	297,963,817	514,086,140	652,637,787	838,764,803	915,164,762
Cost of sales and operations ...	48,434,362	84,614,209	123,367,688	129,644,330	162,447,596	169,435,694
Interest paid	34,548,509	77,677,659	164,365,541	219,167,684	314,128,780	340,960,344
Net income (less loss)	12,214,079	11,663,330	37,011,262	33,122,792	26,346,494	21,804,088
Net income, businesses w/profit..	15,081,939	18,825,003	43,275,518	46,040,390	53,018,005	57,745,075
Deficit, businesses w/o profit..	2,867,860	7,161,673	6,264,256	12,917,599	26,671,510	35,940,986
Income tax before credits ¹	4,404,449	5,558,647	11,595,112	9,680,755	7,968,422	7,643,631
Total income tax after credits ...	4,150,009	4,673,705	9,601,617	7,698,134	6,037,489	5,497,997
Distributions to stockholders except in own stock	7,387,211	8,729,977	18,348,769	24,692,146	41,998,295	46,504,963
SERVICES						
Number of returns, total	281,218	435,672	609,103	671,338	752,813	819,706
Number with net income	150,525	249,641	364,156	408,716	441,100	472,799
Total assets	61,875,140	90,534,067	153,219,483	178,163,737	213,724,531	237,876,895
Total liabilities	42,346,078	63,678,693	108,132,469	125,298,224	152,673,683	170,091,510
Total receipts	69,572,626	131,377,364	244,542,893	279,883,187	346,846,723	380,767,394
Business receipts	66,459,515	125,747,462	234,497,897	266,088,619	328,053,889	355,090,610
Interest received	435,070	875,506	2,196,467	3,269,412	4,696,008	5,120,807
Total deductions	68,384,452	127,996,443	236,359,966	271,792,974	338,790,049	373,717,841
Cost of sales and operations ...	37,733,747	63,724,869	117,057,522	129,352,692	157,886,393	135,273,962
Interest paid	1,802,802	3,279,438	6,082,021	8,033,612	10,472,892	11,265,412
Net income (less loss)	1,198,703	3,396,744	8,252,805	8,193,903	8,197,916	7,199,258
Net income, businesses w/profit..	3,384,869	6,025,592	12,060,033	13,246,601	15,182,552	16,061,222
Deficit, businesses w/o profit..	2,186,166	2,628,848	3,807,228	5,052,698	6,984,635	8,861,964
Income tax before credits ¹	1,058,264	1,625,093	3,276,011	3,497,265	4,029,725	3,885,618
Total income tax after credits ...	1,003,130	1,323,637	2,419,382	2,613,888	2,943,149	2,617,390
Distributions to stockholders except in own stock	558,452	855,402	1,816,177	1,841,945	2,491,324	3,269,285

See notes following Table 13.

Table 8.—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items for Selected Years, 1970-1982

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

Item	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	1,665,477	2,023,647	2,577,801	2,710,538	2,812,420	2,925,933
Number with net income	1,008,337	1,226,208	1,599,322	1,596,632	1,597,298	1,608,363
Small Business Corp. returns	257,475	358,413	518,550	545,389	541,489	564,219
DISC returns	N/A	6,431	8,066	8,665	9,408	9,663
Total assets	2,634,706,564	4,286,556,273	6,844,891,231	7,617,238,403	8,547,161,872	9,357,784,804
Notes and acc'ts receivable	614,667,376	1,051,542,806	1,817,469,863	1,984,601,790	2,239,832,960	2,420,475,398
Inventories	190,401,642	317,718,545	504,315,590	534,806,547	588,219,956	581,241,455
Investments in Gov't obligations	196,625,390	316,131,699	421,441,738	472,059,737	514,837,697	605,513,662
Net capital assets, except land ¹	552,838,384	825,107,002	1,264,872,322	1,418,605,742	1,591,843,868	1,761,860,557
Total liabilities	1,882,295,401	3,189,491,468	5,125,337,041	5,672,850,147	6,303,221,090	6,888,211,820
Accounts payable	148,812,597	263,417,584	482,558,295	542,172,368	619,969,292	678,630,282
Short-term debt ²	170,884,261	272,123,551	452,958,194	504,802,288	585,947,678	667,060,956
Long-term debt ²	362,700,303	586,703,526	885,515,693	986,663,932	1,058,070,877	1,224,277,725
Net worth	752,411,163	1,097,064,806	1,719,554,190	1,944,388,256	2,243,940,782	2,469,572,984
Total receipts	1,750,776,503	3,198,627,860	5,615,625,519	6,361,284,012	7,026,351,839	7,024,097,766
Business receipts	1,620,885,576	2,961,729,640	5,152,613,019	5,731,616,337	6,244,678,064	6,156,994,009
Interest on Gov't obligations	9,687,116	17,264,405	30,420,365	38,061,592	50,519,552	n.a.
State and Local	3,775,917	6,711,606	10,878,916	12,620,876	13,881,460	14,124,877
United States	5,911,199	10,552,799	19,541,449	25,440,716	36,638,092	515,628,874
Other interest	61,883,309	126,034,505	259,146,298	328,802,958	442,918,194	83,051,513
Rents and royalties	16,524,889	26,932,271	40,303,671	53,821,391	67,522,636	
Net short-term capital gain less net long-term capital loss	190,439	301,601	1,209,842	2,013,510	2,178,572	2,882,207
Net long-term capital gain less net short-term capital loss	5,481,580	8,364,523	20,005,538	24,910,957	29,064,630	26,318,184
Net gain, sales of noncap. assets	5,315,562	7,757,287	15,397,176	20,117,615	16,639,271	20,992,023
Dividends received from domestic corporations	5,238,421	8,818,282	16,863,766	18,654,800	17,442,112	18,155,559
Dividends received from foreign corporations	3,466,515	5,467,726	12,715,084	14,563,353	13,790,320	13,950,906
Total deductions	1,682,778,847	3,052,674,597	5,331,970,825	6,125,365,155	6,813,841,356	6,869,267,462
Cost of sales and operations	1,146,263,273	2,129,928,467	3,721,782,971	4,204,905,905	4,509,198,199	4,270,850,310
Bad debts	6,479,814	13,781,147	17,486,107	18,769,771	22,286,815	26,690,963
Taxes paid	49,523,243	81,530,302	128,172,063	163,003,622	170,470,926	165,888,353
Interest paid	62,055,010	129,307,921	261,530,850	344,612,542	476,964,684	515,032,667
Contributions or gifts	797,029	1,202,130	2,294,755	2,358,554	2,514,425	2,906,476
Depreciation	52,941,266	86,295,664	138,490,396	157,345,828	186,195,048	213,179,160
Depletion	5,623,339	5,341,489	7,828,973	8,871,993	7,929,396	7,021,176
Pension, profit-sharing, stock bonus, and annuity plans	12,225,912	26,526,129	46,583,431	51,529,310	52,952,583	54,232,011
Net loss, sales of noncap. assets	1,289,305	1,804,079	4,074,858	5,903,104	7,943,607	10,367,020
Net income (less loss)	65,901,614	142,636,826	285,300,630	239,006,542	213,648,962	154,334,143
Net income, businesses w/profit	83,710,924	169,483,336	322,517,550	296,787,201	301,440,778	274,352,942
Net loss, businesses w/o profit	17,809,310	26,846,510	37,216,920	57,780,659	87,791,816	120,018,799
Income subject to tax	72,374,437	146,589,287	280,155,155	246,598,486	240,422,626	205,175,407
Income tax before credits ³	32,949,937	65,769,822	119,157,964	103,831,172	100,644,417	85,077,493
Tax credits, total	5,414,940	26,452,791	54,229,274	42,167,741	43,813,131	39,694,245
Foreign tax credit	4,548,986	19,987,724	36,828,057	24,861,315	21,828,686	19,137,201
Possessions tax credit	N/A	N/A	1,376,124	1,565,681	1,945,637	2,026,980
Investment credit	865,954	6,459,746	14,678,306	15,102,812	18,887,286	17,312,702
Jobs credit	N/A	N/A	1,318,837	601,444	472,895	327,285
Research credit	N/A	N/A	N/A	N/A	639,302	839,220
Income tax after credits ³	27,534,997	39,317,031	64,928,690	61,663,431	56,831,286	45,383,248
Additional tax for tax preferences	265,249	156,740	433,649	438,820	524,851	478,457
Total income tax	27,878,078	39,691,517	66,120,672	62,974,695	58,444,720	47,071,909
Distributions to stockholders, except in own stock	32,012,677	45,224,392	86,833,911	97,378,617	120,295,338	132,478,411

See notes following Table 13.

Table 9.—Gross Internal Revenue Collections: Amount Collected by Quarter and Fiscal Year, 1981-1985
[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount collected by type of return					
	Total	Individual income taxes ¹	Corporation income taxes ²	Excise taxes ³	Employment taxes ⁴	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1981 TOTAL	606,799	332,850	73,733	40,420	152,886	6,910
October 1980 - December 1980	118,804	67,081	14,527	7,305	28,193	1,698
January 1981 - March 1981	143,899	77,467	14,844	10,082	39,878	1,628
April 1981 - June 1981	196,970	108,600	29,204	11,963	45,510	1,692
July 1981 - September 1981	147,126	79,702	15,158	11,069	39,304	1,893
FISCAL YEAR 1982 TOTAL	632,241	352,609	65,991	36,779	168,718	8,143
October 1981 - December 1981	137,570	71,526	15,898	10,577	37,654	1,915
January 1982 - March 1982	154,128	85,930	14,722	9,426	41,751	2,299
April 1982 - June 1982	196,506	113,852	23,115	8,389	49,165	1,986
July 1982 - September 1982	144,036	81,301	12,256	8,387	40,148	1,943
FISCAL YEAR 1983 TOTAL	627,247	349,628	61,780	35,766	173,848	6,226
October 1982 - December 1982	132,205	70,312	13,404	8,498	38,404	1,588
January 1983 - March 1983	150,019	86,853	11,494	8,222	41,930	1,519
April 1983 - June 1983	194,431	111,721	22,027	8,947	50,219	1,516
July 1983 - September 1983	150,591	80,742	14,855	10,097	43,294	1,602
FISCAL YEAR 1984 TOTAL	680,475	362,892	74,179	38,017	199,210	6,177
October 1983 - December 1983	141,849	73,379	16,208	9,654	41,132	1,476
January 1984 - March 1984	164,681	89,316	14,337	8,862	50,545	1,622
April 1984 - June 1984	208,814	114,525	25,990	9,680	57,061	1,558
July 1984 - September 1984	165,131	85,672	17,644	9,822	50,472	1,521
FISCAL YEAR 1985						
October 1984 - December 1984	155,919	79,775	17,546	9,732	47,286	1,580
January 1985 - March 1985	176,324	89,325	17,350	8,650	59,352	1,647

See notes following Table 13.

Table 10.—Internal Revenue Refunds: Amounts Refunded by Quarter and Fiscal Year, 1981-1985
[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount refunded by type of return					
	Total	Individual income taxes ¹	Corporation income taxes ²	Excise taxes ³	Employment taxes ⁴	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1981 TOTAL	63,303	48,409	13,294	343	1,114	143
October 1980 - December 1980	4,215	971	3,047	49	116	32
January 1981 - March 1981	21,988	18,285	3,687	76	-99	39
April 1981 - June 1981	30,352	26,027	3,160	163	967	34
July 1981 - September 1981	6,749	3,125	3,400	55	128	40
FISCAL YEAR 1982 TOTAL	75,202	55,102	17,974	367	1,578	181
October 1981 - December 1981	5,530	1,347	3,920	42	185	37
January 1982 - March 1982	24,024	19,338	4,197	76	377	36
April 1982 - June 1982	35,793	30,481	4,298	163	796	54
July 1982 - September 1982	9,855	3,936	5,559	86	220	53
FISCAL YEAR 1983 TOTAL	89,761	61,198	26,012	493	1,849	208
October 1982 - December 1982	9,411	1,875	7,030	58	397	52
January 1983 - March 1983	23,928	16,548	6,838	108	372	62
April 1983 - June 1983	46,715	38,341	7,421	194	721	38
July 1983 - September 1983	9,705	4,434	4,723	133	359	56
FISCAL YEAR 1984 TOTAL	85,872	64,629	17,889	657	2,486	211
October 1983 - December 1983	7,201	2,064	4,548	195	325	69
January 1984 - March 1984	25,285	19,613	4,850	129	646	47
April 1984 - June 1984	44,859	38,161	5,452	230	968	47
July 1984 - September 1984	8,527	4,790	3,039	103	547	48
FISCAL YEAR 1985						
October 1984 - December 1984	6,729	2,246	4,177	122	138	46
January 1985 - March 1985	17,664	12,808	4,286	91	439	40

See notes following Table 13.

Table 11.—Classes of Excise Taxes by Selected Fiscal Year, 1970-1985
 [Money amounts are in thousands of dollars]

Selected class of tax	Taxes collected by fiscal year					
	1970	1975	1980	1982	1983	1984
	(1)	(2)	(3)	(4)	(5)	(6)
ALCOHOL TAXES, TOTAL	4,746,382	5,350,858	5,704,768	5,459,810	5,634,853	5,402,467
Distilled spirits	3,501,538	3,865,162	3,945,377	3,634,519	3,798,148	3,566,482
Wine	163,337	177,113	211,538	218,987	239,329	319,920
Beer	1,081,507	1,308,583	1,547,853	1,606,303	1,597,375	1,516,064
TOBACCO TAXES, TOTAL	2,094,212	2,315,090	2,446,416	2,539,495	4,139,810	4,663,610
Cigarettes	2,036,101	2,261,116	2,402,857	2,499,046	4,099,226	4,623,288
Cigars	56,834	51,226	39,500	35,666	33,716	30,372
MANUFACTURERS EXCISE TAXES, TOTAL ..	6,683,061	5,516,611	6,487,421	6,382,900	6,776,023	10,097,242
Gasoline and lubricating oil ¹	3,517,586	4,071,465	4,326,549	4,320,856	4,953,267	9,020,413
Tires, tubes and tread rubber ² ...	614,795	697,660	682,624	668,902	677,966	423,315
Motor vehicles, bodies, parts ³ ...	1,753,327	662,556	1,088,696	914,524	516,872	-14,777
Recreational products	53,427	84,946	136,521	158,054	132,672	132,448
Black Lung taxes	N/A	N/A	251,288	237,097	490,731	525,422
SPECIAL FUELS, AND RETAILERS TAXES, TOTAL ⁴	257,820	404,187	560,144	587,486	831,196	2,619,570
Diesel and special motor fuels ...	257,712	370,489	512,718	553,107	742,380	1,571,437
Trucks and buses	N/A	N/A	N/A	N/A	N/A	932,645
MISCELLANEOUS EXCISE TAXES, TOTAL ..	2,084,730	3,306,077	6,359,198	19,773,803	19,228,685	13,290,186
Telephone and teletype ⁵	1,469,562	2,023,744	1,117,834	998,503	1,048,317	2,034,965
Air transportation	250,802	850,567	1,748,837	1,326,829	1,898,786	2,456,712
Highway use tax	135,086	207,663	263,272	266,225	287,457	175,054
Foreign insurance ⁶	8,614	19,458	74,630	74,882	-44,440	56,037
Exempt organization net investment income	N/A	63,828	65,280	84,045	112,380	146,806
Crude oil windfall profit	N/A	N/A	3,051,719	16,930,548	15,660,081	8,120,274
Environmental taxes (Superfund) ..	N/A	N/A	N/A	61,264	235,954	275,389
Selected class of tax	Fiscal year quarter ending					
	Dec. 1983	Mar. 1984	June 1984	Sept. 1984	Dec. 1984	Mar. 1985 (Preliminary)
	(7)	(8)	(9)	(10)	(11)	(12)
ALCOHOL TAXES, TOTAL	1,250,919	1,360,213	1,349,855	1,441,480	1,298,724	1,239,795
Distilled spirits	892,575	925,751	880,320	867,837	888,691	859,709
Wine	64,331	88,292	60,189	107,108	109,603	60,328
Beer	294,013	346,170	409,346	466,535	300,430	319,758
TOBACCO TAXES, TOTAL	1,147,900	1,155,892	1,126,564	1,233,254	727,357	1,601,544
Cigarettes	1,140,023	1,144,380	1,116,732	1,222,152	719,345	1,593,363
Cigars	5,426	9,196	7,682	8,069	5,384	5,683
MANUFACTURERS EXCISE TAXES, TOTAL ..	2,814,897	2,477,397	2,327,656	2,477,293	2,551,347	2,547,693
Gasoline and lubricating oil ¹	2,488,842	2,181,613	2,107,117	2,242,842	2,300,865	2,321,565
Tires, tubes and tread rubber ² ...	187,793	133,924	50,255	51,343	51,738	51,885
Motor vehicles, bodies, parts ³ ...	-18,802	7,739	-3,496	-218	-2,325	-236
Recreational products	35,043	24,512	34,887	38,007	44,031	23,944
Black Lung taxes	121,185	128,541	136,044	139,651	152,577	138,546
SPECIAL FUELS AND RETAILERS TAXES, TOTAL ⁴	588,675	638,989	632,227	759,680	895,374	925,877
Diesel and special motor fuels ..	411,280	376,065	379,273	404,819	548,487	583,945
Trucks and buses, chassis, bodies, etc.	149,064	234,213	224,099	325,269	318,282	312,982
MISCELLANEOUS EXCISE TAXES, TOTAL ..	4,285,278	2,889,908	3,349,216	2,765,785	2,671,019	1,816,894
Telephone and teletype ⁵	677,149	399,012	333,386	625,417	521,220	530,468
Air transportation	587,384	598,922	592,508	677,897	647,672	640,055
Highway use tax	25,665	51,845	37,495	60,048	103,260	49,293
Foreign insurance ⁶	8,010	15,822	15,241	16,964	18,876	14,958
Exempt organization net investment income	9,445	24,279	58,289	54,794	14,655	11,537
Crude oil windfall profit	2,909,803	1,727,718	2,236,882	1,245,871	1,289,421	498,450
Environmental taxes (Superfund) .	63,725	65,475	69,530	76,658	70,415	65,902

See notes following Table 13.

Table 12.—Selected Returns and Forms Filed During Selected Calendar Years, 1970-1985

Type of return or form	Calendar Year						
	Number Filed						1986 Projected
	1970	1975	1980	1983	1984	1985 Preliminary	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Individual income ¹	77,281,384	84,026,785	93,194,916	95,701,801	96,651,754	101,093,000	103,560,000
Form 1040	77,143,251	61,450,279	55,360,030	59,580,123	61,185,893	64,696,000	66,208,000
Nonbusiness	68,129,351	51,377,153	43,957,141	46,631,876	47,411,432	50,476,000	51,249,000
Business	9,013,900	10,073,126	11,402,889	12,948,247	13,774,461	14,220,000	14,959,000
Schedule C	6,351,304	7,438,968	8,944,298	10,507,205	11,326,739	11,693,000	12,301,000
Schedule F	2,662,596	2,634,158	2,458,591	2,441,042	2,447,722	2,527,000	2,658,000
Form 1040A	N/A	22,462,776	37,692,282	21,045,266	19,590,110	19,076,000	19,407,000
Form 1040EZ	N/A	N/A	N/A	14,915,949	15,720,860	17,158,000	17,787,000
Corporation income:							
Form 1120	1,487,244	1,705,789	2,030,092	2,461,461	2,453,162	2,590,000	2,727,000
Form 1120A ²						1,000,000	1,053,000
Form 1120S	248,936	367,219	528,070	616,719	653,640	693,000	727,000
Partnership, Form 1065	991,904	1,132,839	1,401,567	1,613,493	1,675,605	1,760,000	1,823,000
Fiduciary, Form 1041 ³	1,149,445	1,558,570	1,876,392	2,019,483	2,021,954	2,062,000	2,120,000
Estate Tax, Forms 706 and 706NA	141,156	225,827	147,303	106,409	81,334	67,000	48,000
Gift Tax, Form 709	146,338	273,184	214,389	93,260	88,991	95,000	109,000
Exempt Organization:							
Form 990 ⁴	377,030	346,627	362,632	344,216	319,859	333,000	340,000
Form 990-PF	N/A	29,637	33,137	33,232	29,107	29,000	30,000
Form 990-T	5,041	19,683	23,455	25,598	25,115	27,000	28,000

See notes on following Table 13.

Table 13.—Taxpayers Receiving Assistance, Paid and Unpaid, by Tax Year of Return, 1981-1983
[Some estimates are based on samples—all data are in thousands]

Type of assistance	Tax Year		
	1981	1982	1983
	(1)	(2)	(3)
Returns with paid preparer signature:			
All returns	39,534	42,116	43,258
1040EZ	N/A	428	694
1040A	6,452	5,701	5,144
1040, total	33,082	35,987	37,421
1040 Business, total	6,762	9,191	9,563
Nonfarm	5,130	7,363	7,764
Farm	1,631	1,828	1,800
1040 Nonbusiness, total	26,321	26,796	27,858
With itemized deductions	13,958	15,334	16,475
Without itemized deductions	12,363	11,462	11,383
Assistance provided by IRS ⁵ :			
Telephone inquiries	39,203	39,863	42,212
Recorded telephone information	N/A	1,855	3,406
Office walk-ins, information	8,093	7,166	7,699
Preparation/review of returns	1,560	1,420	1,264
Written inquiries	138	148	163
Special programs:			
Community classes and seminars (taxpayers assisted)	N/A	40	313
Volunteer Income Tax Assistance (VITA) (returns prepared)	304	266	285
Tax Counseling for the Elderly (returns prepared)	116	145	185

See notes on following page.

General notations:

N/A - Not applicable

n.a. - Not available

p - Preliminary

r - Revised

Table 1

[1] The 1981 data for interest and dividends are before exclusion. The combined amount in adjusted gross income (after the exclusion) was \$178,097,705,000, reported on 34,144,410 returns.

[2] Includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amounts on nonitemized returns.

[3] Includes surcharge of \$2,018,078,000.

[4] For 1981 only, this was the 1.25 percent rate reduction credit applicable to all returns with income tax before credits.

[5] For Tax Year 1983, the alternative minimum tax was revised and the minimum tax was abolished. The revised alternative minimum tax covered many of the tax preference items that had previously been subject to the minimum tax. Also, the alternative minimum tax rate was increased. (For 1983, data on the former minimum tax could be reported on prior-year returns processed during the current-year filing period).

SOURCE: Statistics of Income--Individual Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of law changes.

Table 2

[1] Includes exemptions for age and blindness.

[2] Totals in Table 2 do not agree with Tables 1 and 3 because they were obtained from a different source. For purposes of Table 2:

- a. Number of returns by state include, in addition to Forms 1040, 1040A and 1040EZ filed by U.S. citizens and residents, Forms 1040NR filed by nonresident aliens, as well as self-employment tax returns used in Puerto Rico and certain U.S. territories and possessions.

b. "Total tax" liability includes total income tax plus tax from recomputing prior-year investment credit, tax applicable to Individual Retirement Arrangements (IRA's), self-employment tax, social security tax on tip income, and certain other income-related taxes. Total tax is before reduction by earned income credit (see also footnote (c), below).

c. Earned income credit, available to certain low-income workers, could result in a refund (1) if there was no "total tax" (as defined in footnote (b), above), in which case the full amount was refundable, or (2) if the credit exceeded "total tax," in which case the excess was refundable. The difference between columns 19 and 21 is the refundable portion.

Total tax (column 16) minus earned income credit (column 21) is the amount most comparable to total tax in Tables 1 and 3. The total tax which results from this subtraction differs from Tables 1 and 3 because it includes additional taxes (see footnote (b), above) and because earned income credit used to offset tax (column 21) also includes amounts offset against these additional taxes.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by servicemen and women stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1984. Data have not been edited for Statistics of Income purposes.

SOURCE: Internal Revenue Service, Software Division, IMF Returns Systems Branch.

Table 3

[1] Includes income tax after credits and the additional tax for tax preferences, i.e., minimum tax and alternative minimum tax.

[2] For many taxpayers in this size class includes additional tax for tax preferences not included in "taxable income."

SOURCE: Statistics of Income--Individual Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law changes

affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of law changes.

Table 4

- [1] Includes breakeven businesses.

SOURCE: Statistics of Income--Sole Proprietorship Returns, appropriate years, and SOI Bulletin, Summer issues. Data are subject to sampling error. Tax law changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of law changes.

Table 5

- [1] Total assets, total liabilities and partners' capital account are somewhat understated because not all partnership returns included a complete balance sheet.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year.
- [3] Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more. In addition, for Tax Year 1975, long-term debt included nonrecourse loans.
- [4] See footnote 2 Table 6 for changes in the comparability of the statistics for receipts and deductions starting with 1981. Also, statistics for interest received are combined with dividends beginning with 1982.
- [5] Beginning with 1981, represents the more all-inclusive amounts reported in depreciation computation schedules rather than the amounts reported as the depreciation deduction (plus depreciation identified in cost of sales and operations schedules).

SOURCE: Statistics of Income--Partnership Returns, appropriate years, and SOI Bulletin, Summer issues. Data are subject to sampling error. Tax law changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of law changes.

Table 6

- [1] Prior to 1979, partnerships that had liquidated were assumed to have zero assets and liabilities, even if their balance sheets showed otherwise, and were included in the "under \$25,000" asset size class. Beginning with 1980, balance sheet

data reported for liquidated partnerships were tabulated as reported and were included in the appropriate asset size classes.

- [2] Beginning with 1981, "total receipts" in Table 5 includes, in part, only the net income or loss from farming and rentals. Previously, "total receipts" included the gross receipts from farming and rentals and, if rental receipts were the principal source of total receipts, they were treated as "business receipts" for the statistics. To help minimize the break in comparability caused by this change in statistical treatment of farm and rental income, an effort was made for 1981-82 to include rental (though not farm) gross receipts in the receipts used for the size distribution in Table 6.

In Table 5, by including only the net income or loss from farming and rentals starting with 1981, the deductions reported in computing these net incomes are excluded from the deduction statistics. For previous years, these deductions are reflected in the deduction statistics.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years, Statistics of Income--Partnership Returns, appropriate years, Statistics of Income--Sole Proprietorship Returns, appropriate years, and SOI Bulletin, Summer issues. Tax law changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of law changes.

Table 7

- [1] Consists of regular and alternative tax.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of law changes.

Table 8

- [1] Net capital assets, except land, consists of depreciable, depletable, and intangible assets less accumulated depreciation, depletion and amortization.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.

- [3] Consists of regular and alternative tax. Tax Year 1970 includes surcharge of \$784,437,000.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of law changes.

Tables 9 and 10

- [1] Individual income tax collected includes that portion which was designated for the presidential election campaign fund by taxpayers on their returns. Also included is the fiduciary income tax collected (from estates and trusts). Fiduciary income tax collected was \$2.9 billion in 1984, \$2.7 billion in 1983, \$2.6 billion in 1982, and \$2.2 billion in 1981. Presidential election campaign designations amounted to \$34.8 million in 1984, \$35.5 million in 1983, \$39.0 million in 1982, and \$41.0 million in 1981.

- [2] Corporation income tax collected includes the tax on "unrelated business income" of tax-exempt organizations. Unrelated business income tax collected was \$50.0 in 1984, \$45.1 million in 1983, \$64.7 million in 1982, and \$41.0 million in 1981.

- [3] Excise taxes are imposed on selected products, services and activities, such as those on alcohol and tobacco products and the windfall profit tax on domestically-produced crude oil.

- [4] Employment taxes include payroll taxes levied on salaries and wages, such as social security, railroad retirement and unemployment taxes; plus the self-employment tax imposed on "self-employment income".

NOTES: Collections (or refunds) are those made during the time periods indicated, regardless of the year or other period during which the tax liability was incurred (or to which the refund applied).

Collections represent the gross amounts before refunds and include amounts paid with the return; prior to filing the return (as applicable, income tax withheld by employers and estimated tax payments); and subsequent to filing the return (chiefly the result of initial return processing or of examination and enforcement activities). Collections also include interest and penalties.

Refunds result chiefly from tax overpayments determined at time of filing a return. Included are amounts subsequently determined as due the taxpayer as a result of an amended return or a claim for refund (including those produced by "net operating loss" and other carryback adjustments from future taxable years); or as a result of initial return processing or of examination and other activities. Individual income tax refunds are net of offsets under a law which requires IRS to act as collection agent for state welfare agencies so that these agencies can be reimbursed for the support they furnished through Aid to Families with Dependent Children (AFDC) programs. All refund data include interest paid by IRS.

Detail may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Table 11

- [1] Includes a one-time tax of 5 cents per gallon on gasoline and 4 cents per gallon on gasoline imposed on inventories of dealers as of April 1, 1983. Taxes on lubricating oil were repealed effective January 5, 1983.

- [2] Effective January 1, 1984, taxes on tubes and tread rubber were repealed, and dealers holding taxable tires were assessed a one-time floor stock tax.

- [3] Effective January 7, 1983, the excise taxes on parts and accessories for trucks and buses, which are included in this classification, were repealed. Beginning with the quarter ending December 1983, motor vehicles are excluded.

- [4] Special fuels, total includes diesel and special motor fuels which were classified as miscellaneous excise taxes in 1970. Beginning with the quarter ending December 1983, motor vehicles are included.

- [5] Effective January 1, 1983, the excise tax increased from 1 percent to 3 percent.

- [6] The negative amounts are due to refunds of this tax under the United States - United Kingdom Income Tax Treaty, which provides for an exemption from the tax retroactive to January 1, 1975. Also, a similar United States - France treaty provides for an exemption retroactive to January 1, 1979.

[7] This amount reflects adjustments made for prior quarters.

NOTES: For 1970 and 1975, the fiscal year was defined as July of the previous calendar year through June of the year noted. For 1980, 1981, 1982, and 1983, the fiscal year was defined as October of the previous calendar year through September of the year noted.

Additional detail is published in the Annual Report of the Commissioner and Chief Counsel, Internal Revenue Service.

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Table 12

- [1] Includes Forms 1040C, PR and SS.
- [2] Form 1120A was introduced in 1985.
- [3] Includes Form 1041A in 1970 and 1975.
- [4] Includes Form 990A in 1970.

SOURCE: Internal Revenue Service, Research Division, Projections and Forecasting Group.

Table 13

[1] Data on IRS Taxpayer Service Programs are collected on a fiscal-year basis. In general, assistance rendered in a given fiscal year may be related to returns due on April 15th during the fiscal year and are for the tax year ending with the previous December. Therefore, data in Table 13, which are presented on a tax year basis are actually for a fiscal year, e.g., data shown as for Tax Year 1982 are actually for Fiscal Year 1983.

NOTE: Data on IRS assistance represent taxpayer contacts. Some taxpayers make more than one contact. The number of taxpayers assisted (in contrast to the number of contacts made) is not known.

SOURCE: Data on paid preparers obtained from Statistics of Income and Taxpayer Usage Study samples. Data on IRS assistance were compiled by the Taxpayer Service Division.

Appendix

General Description of Statistics of Income Sample Procedures and Data Limitations

This appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI publications (see References). More technical information is available, upon request, from the Statistics of Income Division.

SAMPLE CRITERIA AND SELECTION OF RETURNS

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. The samples are based on such criteria as: principal business activity; presence or absence of a schedule; State from which filed; size of adjusted gross income (or deficit) or largest of specific income (or loss) items; total assets or size of business and farm receipts.

The probability of a return being designated depends on its sample class or stratum and may range from a fraction of one percent to one hundred percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints on the allowable total cost or total sample size for the program.

For most SOI studies, returns are computer designated based on the Taxpayer Identification Number (TIN) which is either the Social Security Number (SSN) or Employer Identification Number (EIN). In some cases, the ending digits of each TIN are compared to a set of numbers randomly selected for each sample class. If the TIN ending digits are in the set, then the return is designated for the sample. Otherwise, it is not designated.

Alternatively, a fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for the return's sample stratum, then it is designated. Otherwise, it is not.

Under either method of selection, the TIN's designated from one year's study are for the most part selected for the next study, so that a large proportion of the new sample are repeaters. This longitudinal character of the sample design improves the estimates of change from one study to the next.

METHOD OF ESTIMATION

In general, weighting factors are obtained by dividing the computer count of returns filed for a sample stratum by the actual number of returns secured for the sample. These weighting factors are then used to inflate the sample results to total population levels. During sampling, lists of the returns designated are checked against the returns secured for the sample to insure that the sample designated is the same as the sample selected. Special searches are made for returns not initially secured so that any bias from nonresponse is minimal.

For the individual income tax returns sample, weighting factors are computed for each sample class within each Internal Revenue district, even though the district is not used to designate the sample. This is an example of post-stratified estimation and is used to improve the estimates for the States. Usage of post-stratified estimation is being studied for other SOI studies.

SAMPLING VARIABILITY

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples would usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in decimal form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its coefficient of variation to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 0.02, then the following arithmetic procedure would be followed to construct a 68% confidence interval estimate:

$$\begin{array}{r} 150,000 \quad (\text{sample estimate}) \\ \times 0.02 \quad (\text{coefficient of variation}) \\ \hline = 3,000 \quad (\text{standard error of estimate}) \\ \\ 150,000 \quad (\text{sample estimate}) \\ + \text{ or } - 3,000 \quad (\text{standard error}) \\ \hline = 147,000 - 153,000 \quad (68\% \text{ confidence interval}) \end{array}$$

Based on these data, the interval estimate is from 147 to 153 thousand returns. A conclusion that the

average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95% confidence, multiply the standard error by two before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, DC 20224.

NONSAMPLING ERROR CONTROLS AND LIMITATIONS.

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling errors, there are other sources of errors which may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors, processing errors, early cut-off of sampling, etc. More extensive information on nonsampling errors is presented in SOI reports, when appropriate.

In transcribing and tabulating the information from the returns or forms selected for the sample, checks are imposed to improve the quality of the resultant estimates. Missing entries are inputted during statistical processing by utilizing other information on the return and accompanying schedules. Data may be disaggregated and recombined during editing to achieve consistent statistical definitions. In the future, SOI studies will make use of earlier returns of the same taxpayer to check current data, for instance the industry code. Also, research on better methods of imputing missing data is being conducted.

Quality of the basic data abstracted at the processing centers is controlled by a continuous sampling verification system. In addition, the Statistics of Income Division in the National Office conducts an independent reprocessing of a small subsample of statistically processed returns as a further check. Prior to tabulation, numerous computer tests are applied to each return record to check for inconsistencies.

Finally, before publication, all statistics are reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing and estimating.

TABULAR CONVENTIONS

Estimates of frequencies and money amounts that are considered unreliable, due to the small sample size on which they are based, are noted by an asterisk (*) to the left of the data item(s) in the tabulations. The presence of an asterisk indicates that the sample rate is less than 100 percent of the population and there are fewer than 10 sample observations available for estimation purposes.

A dash in place of a frequency or amount indicates that no sample return had that characteristic. In addition, a dash in place of a coefficient of variation for which there is an estimate indicates that all returns contributing to the estimate were selected at the 100 percent rate.

Whenever a weighted frequency in a data cell is less than 3, the estimate is either combined with other cells or deleted in order to avoid disclosure of information about individual taxpayers or businesses. These combinations and deletions are indicated by a double asterisk (**).

REFERENCES

- [1] Statistics of Income--1982, Individual Income Tax Returns (see especially pages 15-18).
- [2] Statistics of Income--1981, Corporation Income Tax Returns (see especially pages 9-15).
- [3] Statistics of Income--1980, Partnership Returns (see especially pages 5-7).
- [4] Statistics of Income--1981, Sole Proprietorship Returns (see especially pages 5-9).
- [5] Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see especially pages 13-15 and 85-87).
- [6] Statistics of Income--1973, Sales of Capital Assets Reported on Individual Income Tax Returns (see especially pages 17-20).
- [7] Statistics of Income--1976 Estate Tax Returns (see especially pages 11-12).
- [8] Statistics of Income--1974-1978, Private Foundations (see especially pages 9-16).

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Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please cut, tape, and mail. No postage or envelope is required. Thank you for your cooperation.

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 Income and tax data by state Corporation industry statistics Number of returns filed
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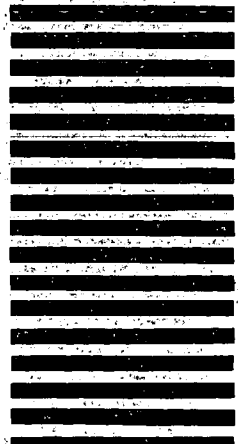


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Annual Statistics of Income Reports

Individual Income Tax Returns Publication 79

Presents information on—	Exemptions	Income tax withheld	Data classified by—
Sources of income	Taxable income	and estimated tax	Size of adjusted gross income
Adjusted gross income	Income tax	payments	States
Adjustments to income	Tax credits	Tax due and overpayment	Taxpayer's marital status
Itemized deductions		refunded	

Corporation Income Tax Returns Publication 16

Presents information on—	Taxable income	Tax credits	Data classified by—
Receipts	Income tax	Distributions to stockholders	Industry; Accounting period
Deductions		Assets and liabilities	Size of total assets
Net income			Size of business receipts

Other Publications

Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978	Foreign Income and Taxes Reported on U.S. Income Tax Returns, 1976-1979	Private Foundations Exempt From Income Tax, 1974-1978	Estate Tax Returns, 1976
Sole Proprietorship Returns, 1981	Partnership Returns, 1980		

Other Information Available

All the items listed below, as well as other unpublished or special tabulations from the STATISTICS OF INCOME PROGRAM, are available on a cost-reimbursable basis. Further details, including ordering information can be obtained by writing to: Director, Statistics of Income Division D:R:S, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Tape files indicated with an (A) are available (on a reimbursable basis) through the Machine Readable Archives Division (NRR) of the National Archives and Records Service, Washington, D.C. 20408.

Corporation Source Book

Presents detailed income and balanced sheet data classified by industry and size of total assets. A general description is available upon request.

Small Area Data

Data on individual income tax returns, exemptions, and adjusted gross income are presented by State, county, and SMSA. Also, the number of persons who moved from one location to another based on addresses shown on the returns. A general description is available upon request.

Public-Use Tape Files

Continuing

Individual Tax Model, 1966-78(A), 1979-81
Corporation Source Book, 1965-76 (A), 1977-82
Estate Tax Returns, 1972, 1976
Private Foundations, 1974 (A), 1979
Sole Proprietorships, 1980
Employee Plans, 1977

New Migration Data

County Migration Data, 1980-82, 1982-83
County Migration Flow Data, 1978-80, 1980-81
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1980, *Winter 1982-83 (2-3)*
1981, *Fall 1983 (3-2)*
1982, *Spring 1985 (4-4)*
Residential energy credit:
1978-1980, *Fall 1982 (2-2)*
Sales of capital assets:
1973-1980, *Summer 1982 (2-1)*
Taxpayer characteristics:
1982, *Summer 1984 (4-1)*
Taxpayers age 65 or over:
1977-1981, *Summer 1984 (4-1)*
Taxpayers by sex:
1969-1979, *Spring 1985 (4-4)*

Lumber and paper industries:
Financial characteristics:
1980, *Summer 1983 (3-1)*

**Nonresident alien income and tax
withheld:**
1971-1979, *Spring 1982 (1-4)*
1980, *Summer 1982 (2-1)*
1981, *Summer 1983 (3-1)*
1982, *Fall 1984 (4-2)*

Partnership returns:
Employment and payroll:
1979, *Spring 1984 (3-4)*
Income statements by industry:
1981, *Winter 1983-84 (3-3)*
1982, *Summer 1984 (4-1)*

Personal wealth:
Composition of assets, 1982:
Winter 1984-85 (4-3)
Realized income and personal wealth:
Spring 1983 (2-4)
Trends, 1976-1981:
Summer 1983 (3-1)

Private activity tax-exempt bonds:
1983, *Summer 1984 (4-1)*

Projections of returns to be filed:
1982-1990, *Winter 1981 (1-3)*
1983-1990, *Fall 1982 (2-2)*
1984-1991, *Fall 1983 (3-2)*
1985-1992, *Fall 1984 (4-2)*

Safe Harbor Leasing:
1981-1982, *Fall 1983 (3-2)*

Sales of capital assets
(See individual income tax returns)

Sole proprietorship returns:
Income statements by industry:
1982, *Summer 1984 (4-1)*
Nonfarm proprietorships and sex of
owner:
1980, *Spring 1983 (2-4)*

Superfund for environmental taxes
(See excise taxes)

Tax incentives for saving:
Spring, 1984 (3-4)

Underground economy:
Informal suppliers:
Summer 1983 (3-1)
Tip income in eating places:
1982, *Winter 1983-84 (3-3)*

Windfall profit tax:
1980, *Fall 1981 (1-2)*
1981, 1st quarter, *Winter 1981-82 (1-3)*
1981, 2nd quarter, *Spring 1982 (1-4)*
1981, 3rd quarter, *Summer 1982 (2-1)*
1981, 4th quarter and year total,
Fall 1982 (2-2)
1982, 1st quarter, *Winter 1982-83 (2-3)*
1982, 2nd quarter, *Spring 1983 (2-4)*
1982, 3rd quarter, *Summer 1983 (3-1)*
1982, 4th quarter and year total,
Fall 1983 (3-2)
1983, 1st quarter, *Winter 1983-84 (3-3)*
1983, 2nd quarter, *Spring 1984 (3-4)*
1983, 3rd quarter, *Summer 1984 (4-1)*
1983, 4th quarter and year total,
Fall 1984 (4-2)
1984, 1st quarter, *Winter 1984-85 (4-3)*
1984, 2nd quarter, *Spring 1985 (4-4)*