

Individual Income Tax Returns: Selected Characteristics From the 1983 Taxpayer Usage Study

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After getting off to a slow start, total receipts of individual income tax returns in the ten Internal Revenue Service (IRS) Centers through the end of April 1984, ended up about 450,000 returns higher than for the comparable period in 1983.

This article presents a preliminary analysis of individual income tax returns received by the IRS in January through April 1984--in general, all timely filed returns for Tax Year 1983. The data are based on the IRS Taxpayer Usage Study (TPUS), which samples every 15,000th return filed and records which forms, schedules, and items have been used, as well as the usage of mailing labels and pre-addressed envelopes and the level of income.

The increasing use of the automatic extension of filing time has reduced the percentage of returns filed by the end of April and made the early analysis of trends more difficult. For example, last year's April figures represented 93 percent of the final totals for the year. The table below presents a comparison of recent years.

	<u>Tax Years</u>	
	<u>1980</u>	<u>1981</u>
Returns filed through Dec. 31 ..	92,551	95,520
Returns filed through April (TPUS)	89,154	90,670
TPUS percent of totals	96.3	94.9

	<u>Tax Years</u>	
	<u>1982</u>	<u>1983</u>
Returns filed through Dec. 31 ..	95,609	97,038*
Returns filed through April (TPUS)	89,964	90,407
TPUS percent of totals	94.1	93.2

*Projected for Calendar Year 1984

A cautionary note is in order: Previous experience shows that returns filed after the April 30 cutoff for this report will undoubtedly

be more complex and show substantially higher incomes or losses than those described in this article. Nonetheless, by comparing April data for Tax Year 1983 returns to April data for Tax Year 1982, it is possible to note certain trends in filing and reporting patterns that should hold true for the year as a whole.

OVERALL FILING TRENDS

There is a continuation of the shift towards the use of the long form (Form 1040) and away from the short form (Form 1040A). This trend is largely the result of the increased use of itemized deductions, which is typically associated with rising income levels. Furthermore, the continued high interest rates on home mortgages and credit card use, as well as the rise in some state income taxes, made it advantageous for more taxpayers to itemize their deductions (and therefore file Form 1040).

Number of Forms 1040, 1040A, and 1040EZ Filed through April, by Tax Year

[Thousands of returns]

<u>Form type</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Total	89,154	90,670	89,964	90,407
Long form (1040).....	52,840	53,544	54,687	55,853
Short forms, total	36,314	37,126	35,277	34,556
1040A	36,314	37,126	20,492	19,094
1040EZ	-	-	14,785	15,462

The decline in the use of short forms actually represented the net effect of a modest increase in the use of the shortest form (Form 1040EZ) with a sharp decline in the use of the intermediate form (Form 1040A). The increase in 1040EZ usage may be associated with an increase in first-time filers in a year in which average employment rose by about 1.3 million [1]. This assumption is consistent with certain other trends (such as the declining use of the IRS mailing labels, especially among 1040EZ filers) noted later.

Other significant trends for Tax Year 1983 include increased usage of certain deduction and adjustment items and a rise in returns with signatures of paid preparers--two phenomena that conceivably may be related.

PAYMENTS TO AN INDIVIDUAL RETIREMENT ACCOUNT

An estimated 12.8 million taxpayers claimed adjustments to income for payments to an Individual Retirement Account (IRA) on their Tax Year 1983 Form 1040 and 1040A returns, compared to 11.4 million claiming the adjustment on their Tax Year 1982 Form 1040. In keeping with continuing efforts at simplifying tax return preparation, two new lines were added to the Tax Year 1983 Form 1040A--one to report IRA payments. Over one-half of the total increase in the number of returns with IRA payments was reported on the Form 1040A even though the number of Forms 1040A dropped between Tax Years 1982 and 1983.

Figure A shows the steady increase during the January-April filing period in the cumulative proportion of returns filed that reported an IRA payment. This rise may have resulted from increased publicity of the regulation allowing an IRA payment made before April 16, 1984 to be reported on the 1983 return. Some taxpayers wishing to take advantage of this "grace period" may have delayed filing their returns until after arranging for the payment. Perhaps the most important reason for the month-to-month rise in the percentage of returns reporting IRA payments is that higher-income taxpayers, who are more likely to make IRA payments than lower-income taxpayers, tend to file later [2].

As can be seen in Table 2, while 4.4 percent of the combined returns with adjusted gross income (AGI) of below \$15,000 reported IRA payments, almost 60 percent above \$50,000 in AGI reported IRA payments. The overall percentage distribution of returns with IRA payments ranged from a low of 2.2 percent for AGI's under \$5,000 to a high of 59.4 percent for AGI's of \$100,000 and over (Figure B). Almost 75 percent of all returns reporting IRA payments were joint returns (Table 3).

ALL-SAVERS CERTIFICATE INTEREST

Interest received on the All-Savers Certificate (ASC) was reported on 1.9 million of the almost 55.9 million Form 1040 returns filed for Tax Year 1983. A provision of the Economic Recovery Tax Act of 1981 allowed a maximum lifetime exclusion of \$2,000 for joint returns and \$1,000 for all others. (This exclusion was to expire on December 31, 1983.) The ASC data for Tax Year 1981 represent only the first 3 months of ASC activity (the certificates were not available until October 1, 1981), whereas the ASC data for Tax Year 1983 represent the final months (October - December, 1983) of its activity.

All-Savers Certificate (ASC) Exclusion

<u>Tax Year</u>	<u>Returns (thousands)</u>	<u>Percent of all returns</u>
1981	1,151	1.3
1982 (Form 1040 and 1040A)	4,565	6.1
1983 (Form 1040 only) ..	1,882	3.4

The 4.6 million taxpayers reporting ASC interest exclusions for Tax Year 1982 represent a full year's worth of exclusions. For the 3 years combined, fewer than 8 million taxpayers took advantage of the provision establishing the ASC interest exclusion. About 15 percent of the Tax Year 1983 returns reporting--whether joint or nonjoint--ASC interest reported that the maximum exclusion had been taken over the years involved; the comparable proportion for Tax Year 1982 was about one-third--both among joint and nonjoint returns (see Table 4).

TWO-EARNER MARITAL DEDUCTION

The deduction for two-earner married couples was claimed on 21 million joint Forms 1040 and 1040A returns filed through April 26, 1984; the comparable figure for Tax Year 1982 was 20 million. For joint returns, the deduction was claimed on 47.6 percent of the Tax Year 1983 returns compared with 45.0 percent for the previous year. The increased use of the deduction for Tax Year 1983 was a reflection of the increase of almost 1 million in the number of working spouses from April 1982 to April 1983

Figure A
1040 and 1040A IRA Payment Returns:
Tax Years 1982 and 1983

(Cumulative Percent of Form 1040 and 1040A Returns with Payments)

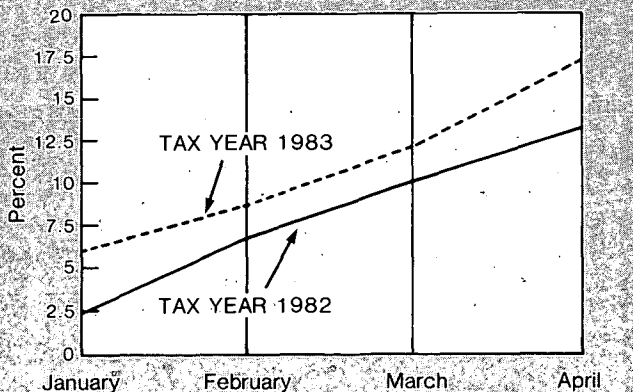
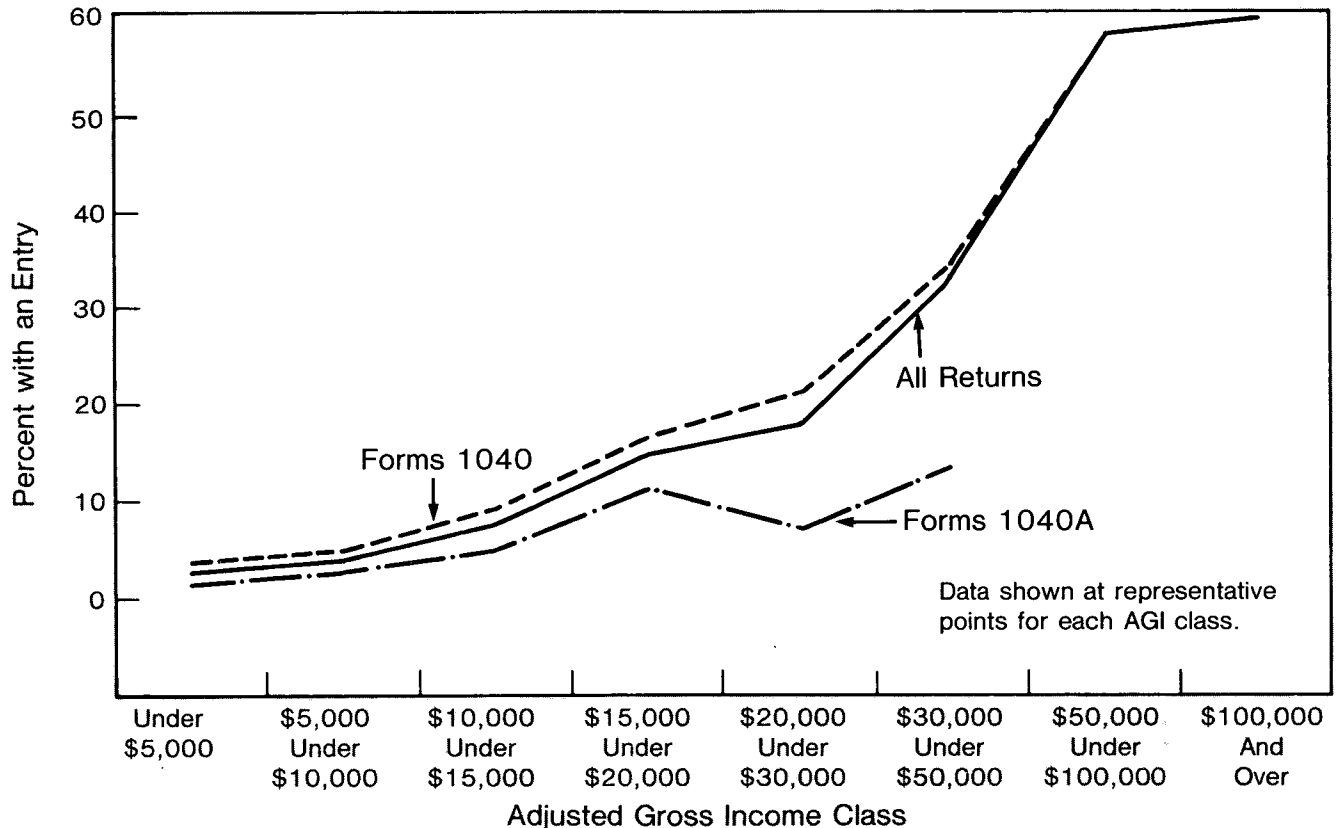


Figure B
Percentage of Forms 1040 and 1040A with IRA Payments
Tax Year 1983



[3]. However, the total difference may be understated because of the increased number of late filers who have more complex returns and are more apt to have the two-earner marital deduction.

For Tax Year 1982, some taxpayers claimed this deduction even though they were ineligible (i.e., they used interest and/or dividend income as a source of wages for a spouse who had no earned income). Deductions claimed by ineligible taxpayers are included in the Tax Year 1982 statistics even though they may have been later disallowed during routine revenue processing. Only about 81 percent of the Form 1040 filers claiming the marital deduction for Tax Year 1982 attached a Schedule W in support of the entry (Schedule W was not required for Form 1040A filers). Almost 98 percent of the Form 1040 filers claiming the two-earner marital deduction for Tax Year 1983 attached a Schedule W in support of that entry (see Table 5).

The number of returns with two or more Forms W-2 (Wage and Earning Statements)--one for each spouse--closely approximates the number of returns claiming the two-earner marital deduction (see Table 6). Table 7 shows the number of taxpayers claiming the marital deduction on a joint return, by size of AGI.

CHARITABLE CONTRIBUTION FOR NON-ITEMIZERS

Use of the limited deduction for charitable contributions by non-itemizers also increased. The deduction was claimed on 23.1 million returns filed for Tax Year 1983, compared with 20.8 million returns for Tax Year 1982--the first year it was allowed [4]. The 1983 figure, an increase of 2.3 million returns, was probably due to increased awareness of the deduction.

Table 8 shows that \$25, the maximum amount allowed for the limited charitable deduction, was listed on almost 18 million of the 1983

returns claiming the deduction. An estimated 1.1 million taxpayers erroneously entered an amount in excess of the \$25 maximum on that line, the same number as the year before. For 1982, most such entries represented incorrect entries of other items on this line. Such deductions were subsequently disallowed for that line during revenue processing.

SHIFTS IN FILING STATUS

For Tax Year 1982 the number of jointly filed returns increased from 46.7 percent of the 90.7 million returns filed for the comparable period in 1981 to 50.0 percent of the almost 90.0 million returns filed for Tax Year 1982. That growth was reversed for Tax Year 1983 (see table below) [5].

Filing status	Number of returns (thousands)		
	1981	1982	1983
All returns filed	90,670	89,964	90,407
	Percentage of returns		
Single	43.2	40.0	40.9
Married filing joint return	46.7	50.0	48.6
Married filing separate return .	1.2	1.2	0.7
Unmarried head of household	8.7	8.7	9.7
Qualifying widow(er) with dependent child .	0.2	0.1	0.1

Jointly filed returns were down by about 1.1 million from the comparable period last year, and returns with the married filing separate status were likewise down--from a little more than 1 million for Tax Year 1982 to an estimated 654,000 for Tax Year 1983. Most of the drop in joint returns (about 700,000) occurred among the Forms 1040A (see table below). By contrast,

Filing status	Number of returns (thousands)		
	Tax year		
	1981	1982	1983
All returns filed	90,670	89,964	90,407
Joint returns	42,330	44,977	43,924
Nonjoint returns	48,340	44,987	46,483
Long forms	53,544	54,687	55,853
Joint returns	34,019	36,205	35,878
Nonjoint returns	19,525	18,482	19,975
Short forms	37,126	35,277	34,556
Joint returns	8,310	8,773	8,046
Nonjoint returns	28,816	26,504	26,510

returns with the "unmarried head of household" status increased from 7.8 million (or 8.7 percent) for Tax Year 1982 to 8.7 million (or 9.7 percent) for Tax Year 1983.

This increase in the "unmarried head of household" status is in line with the rise in the number of taxpayers with this filing status that has occurred for at least the last 10 years [6]. Table 1 shows the number of returns filed for Tax Year 1983 with an entry for filing status, classified by adjusted gross income.

INCOME DISTRIBUTION

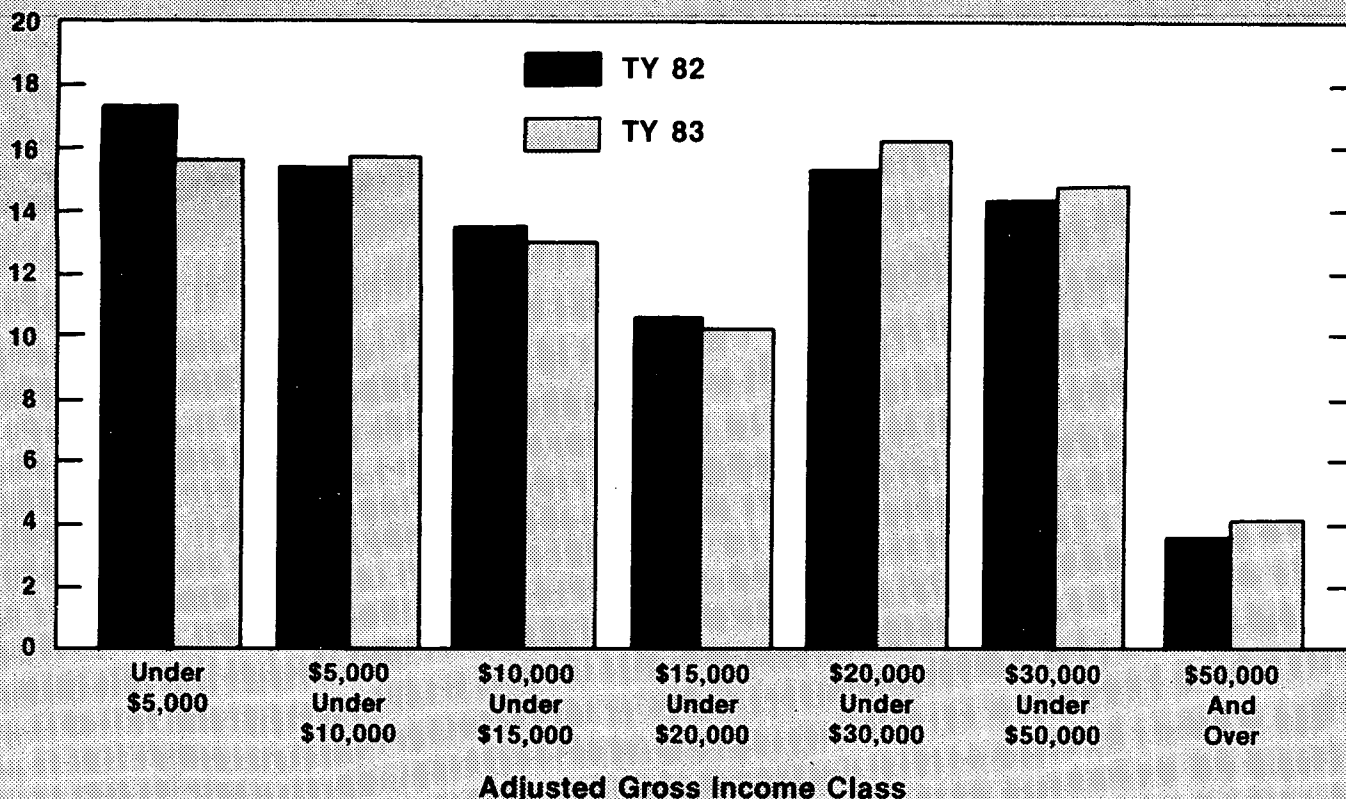
The proportion of higher-income returns relative to the total continued to increase in Tax Year 1983. This increase was especially notable for AGI's of \$50,000 and over. The number of returns in this class increased from 3.0 million for 1981 to 3.7 million for 1982 and to 4.1 million for 1983 (see table below).

Adjusted gross income class	Tax year	
	1980	1981
All returns filed (000's) ...	89,154	90,670
Under \$5,000	17,646	19,166
\$5,000 under \$10,000	18,137	16,138
\$10,000 under \$15,000	13,406	13,733
\$15,000 under \$20,000	11,160	10,815
\$20,000 under \$30,000	15,706	15,817
\$30,000 under \$50,000	10,581	12,005
\$50,000 and over	2,517	2,995
	1982	1983
All returns filed (000's) ...	89,964	90,407
Under \$5,000	17,129	15,718
\$5,000 under \$10,000	15,650	15,955
\$10,000 under \$15,000	13,472	13,046
\$15,000 under \$20,000	10,571	10,444
\$20,000 under \$30,000	15,343	16,284
\$30,000 under \$50,000	14,100	14,848
\$50,000 and over	3,699	4,114

From Tax Year 1980 to Tax Year 1983, the number of returns with AGI's over \$15,000 increased by 5.7 million. The increase for Tax Year 1983 in the number of returns with AGI's between \$5,000 and \$10,000 was probably related to the decrease in the unemployment rate, as well as to reported increases in pension income, and upward shifts in income which have been going on for a number of years.

Figure C shows that the number of returns with AGI's under \$15,000 and the number with AGI's over \$15,000 have reversed their relative importance since 1982, the latter group now being the larger one. The movement into higher AGI classes continues even with the increased use of certain adjustments to income.

Figure C
Millions of Returns by Adjusted Gross Income Class
Tax Years 1982 and 1983



ITEMIZED DEDUCTIONS

The percent of taxpayers filing a Form 1040 and claiming itemized deductions on Schedule A has steadily grown over the past 5 years, from 49.6 percent for 1979 to 58.3 percent for 1983 (see below).

Tax Year	Percent with Itemized Deductions	
	Form 1040	All filers
1979	49.6	28.9
1980	51.7	30.6
1981	52.7	31.1
1982	57.4	34.9
1983	58.3	36.0

Rising expenditures and interest rates may have caused more taxpayers to be eligible to itemize their deductions on Schedule A. Table 9 shows on a selected basis which schedules and forms were attached to the Tax Year 1983 Form 1040 by size of AGI.

INTEREST AND DIVIDEND INCOME REPORTED

The number of taxpayers reporting interest income increased, from 50.2 million for Tax Year 1982 to 53.5 million for Tax Year 1983, while the number with dividends increased only slightly, remaining below the 1981 level. Improved economic conditions may have accounted for the increase in the number of returns with interest income. The conversion of investments from All-Savers Certificate accounts to passbook savings also may have contributed to the increase in the number of taxpayers reporting taxable interest income on 1983 returns.

Table 10 shows the number of returns filed with entries for taxable interest income for Tax Years 1981-1983 by size of adjusted gross income. Table 11 shows the number of returns with dividend income for Tax Year 1983 by size of adjusted gross income.

OFFICIAL PREAMDRESSED LABELS

Overall use of the official IRS preaddressed mailing label on return forms decreased from about 55.7 million (or 62 percent) for Tax Year 1982, to 52.3 million (or 57.8 percent) for Tax Year 1983. Returns without a signature of a paid preparer were more likely to have the label than those with a signature. Label usage declined for all return types but only by a few percentage points for Forms 1040 and 1040A. For the Form 1040EZ returns, however, label usage declined by 14.6 percent (from roughly 9.3 million with labels last year to 7.5 million with labels this year). Some preliminary research indicates this latter decline is associated with the increased number of "start-filers"--first time filers who did not receive a mailed tax package from IRS and therefore had no label to use.

Figure D shows the decline in label usage during the filing season, as expressed by the cumulative percentage of returns filed. The sharp decline in label usage from more than 70 percent at the end of January to a little more than 60 percent by the end of March reflects the filing pattern observed in the past--as the more complex preparer returns are received, label usage goes down. Returns without the official label, according to IRS officials, are more costly to process. Thus it has become standard practice for the IRS to encourage, through the news media, use of the IRS official mailing labels. Table 12 shows the number of returns with and without labels by preparer status.

PREPARER RETURNS

The number of returns with a paid preparer signature for Tax Year 1983 increased from 40.1 percent for Tax Year 1982 to 41.2 percent for Tax Year 1983 [7]. The increase in use of preparers was notable in all three form types, however, the greatest increase was in the Forms 1040A--from 22.2 percent for 1982 to 24.4 percent for 1983. This increase may be due to the greater complexity of the Form 1040A, which is now a four page document (the fourth page is a new schedule) as compared to three pages for 1982. It was also due to the continued shift of taxpayers without complexity from the Form 1040A to the Form 1040EZ. Two new lines were added to the Form 1040A for Tax Year 1983, as previously mentioned. In years of major tax law changes or changes to the forms, the percentage of paid preparers rises temporarily. Table 13 shows the number of returns filed with a paid preparer signature by return type.

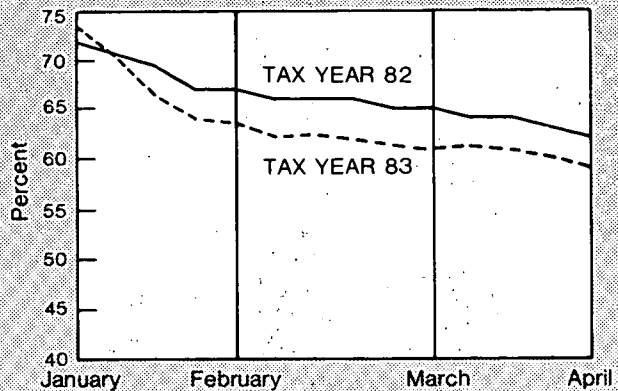
UNEMPLOYMENT COMPENSATION

For 1983, an estimated 9.6 million taxpayers reported unemployment compensation as income compared to the estimated 10.4 million taxpayers

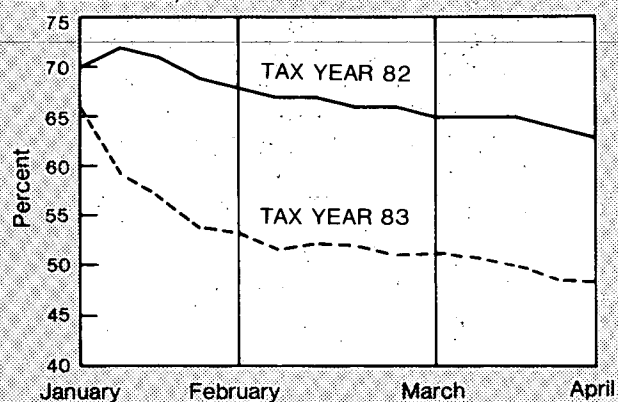
Figure D

All Returns Filed with Labels:
Tax Years 1982 and 1983

(Cumulative Percent of All Returns with IRS Labels)

Form 1040EZ Returns with Labels:
Tax Years 1982 and 1983

(Cumulative Percent of Form 1040EZ Returns with IRS Labels)



for the comparable period the previous year. Over one-half of the 9.6 million taxpayers had to include unemployment compensation in taxable income, and a little over three-fourths of the returns with taxable unemployment compensation were jointly-filed returns (see Table 14).

DATA SOURCES AND LIMITATIONS

Data in the Taxpayer Usage Study (TPUS) were derived from a continuous daily sampling of returns when they were received at the Internal Revenue service centers. Sampling was conducted 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. Estimates from the annual Taxpayer Usage Studies apply exclusively to the Forms 1040, 1040A, and 1040EZ Individual Income Tax Returns filed on current year tax forms,

and cover about 93 percent of the total individual returns expected to be filed for the year. The designated sampling rate was set at 1 in 15,000 in order to yield a sample of about 6,500 Forms 1040, 1040A, and 1040EZ from the Tax Year 1983 filing population, projected to be about 97.0 million individual income tax returns.

For Tax Year 1983, the official IRS service center count of Forms 1040 received by April 27, 1984, was 55,853,000, while the number of 1040's in the sample was 4,007. Thus, the effective weight for Forms 1040 was 13,938.83 (55,853,000 divided by 4,007). For Forms 1040A, the official IRS count received by April 27 was 19,094,000, and the number of sample 1040A's was 1,215. The weight assigned was 15,715.23. For Forms 1040EZ, the official IRS count received by April 27 was 15,462,000 while the number of sample 1040EZ's was 942. Thus, the weight assigned was 16,414.01. The TPUS samples are not stratified by income size and the sampling rates are low. Therefore, only frequency estimates are available.

Because the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, errors. To use properly the statistical data provided, the magnitude of the sampling errors must be known. Coefficients of Variation (CV's), computed from the sample, are used to measure the magnitude of the sampling errors.

The table below presents approximate coefficients of variation for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data [8]. For numbers of returns other than those shown below, the corresponding CV's can be estimated by interpolation.

<u>Estimated Number of Returns</u>	<u>Approximate Coefficients of Variation (Percent)</u>
34,845,000	2.0
15,487,000	3.0
8,711,000	4.0
5,575,000	5.0
1,394,000	10.0
619,000	15.0
348,000	20.0
155,000	30.0
114,000	35.0
56,000	50.0

Estimates with CV's of 50 percent have standard deviations which are about one-half as large as the estimates themselves.

NOTES AND REFERENCES

The statistics in this article are based in all cases and for all years on filings through the end of April. Data from the entire year's filings for 1983 will appear separately in a subsequent issue of the Statistics of Income Bulletin using the larger Statistics of Income sample now being processed.

- [1] U.S. Department of Labor, Bureau of Labor Statistics, Employment and Earnings, February 1984, Table A-1.
- [2] Galper, Harvey, and Steuerle, Eugene, "Tax Incentives for Saving," Statistics of Income Bulletin, Spring 1984, p. 5.
- [3] U.S. Department of Labor, Bureau of Labor Statistics, Employment and Earnings, April 1984, Table A-73.
- [4] Riley, Dorothea, "Individual Income Tax Returns: Selected Characteristics from the 1982 Taxpayer Usage Study," Statistics of Income Bulletin, Summer 1983, p. 44.
- [5] SOI data for all of 1982 showed 48.3 percent of the Forms 1040 and 1040A were jointly filed (compared to 50.0 percent for TPUS). The difference is probably due to the early cut-off for TPUS.
- [6] Grayson, Paul E., "The Life Cycle of Individual Income Tax Returns," Statistics of Income Bulletin, Spring 1984, p. 14.
- [7] Riley, op.cit., p. 52.
- [8] See also Grayson, Paul E., "Is the Difference Significant? A Nomographic Guide to Interpreting Statistics in the IRS's Taxpayer Usage Study," Statistics of Income and Related Administrative Record Research: 1983, pp. 183-188.

Individual Income Tax Returns, 1983 Taxpayer Usage Study

Table 1.--All Returns: Entry for Filing Status, by Adjusted Gross Income, and by Type of Return

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

Filing status	Total	Size of adjusted gross income							
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns filed	90,407	15,718	15,955	13,046	10,444	16,284	14,848	3,457	657
Single	36,958	12,101	9,226	5,809	4,083	4,065	1,452	125	*98
Married filing joint return	43,924	2,047	4,146	5,082	4,993	10,870	12,951	3,304	531
Married filing separate return	654	211	152	*89	*91	*98	-	-	*14
Unmarried, head of household	8,774	1,360	2,389	2,052	1,277	1,224	432	28	*14
Qualifying widow(er) with dependent child	*98	-	*42	*14	-	*28	*14	-	-
All Form 1040 returns filed	55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
Single	15,556	3,248	3,108	2,537	2,161	2,955	1,324	125	98
Married filing joint return	35,878	1,199	2,732	3,652	3,485	8,670	12,322	3,304	516
Married filing separate return	293	*70	*42	*42	*28	*98	-	-	14
Unmarried, head of household	4,028	307	739	795	711	1,004	432	*28	*14
Qualifying widow(er) with dependent child	*98	-	*42	*14	-	*28	*14	-	-
All Form 1040A returns filed	19,094	4,133	4,761	3,709	2,829	2,938	707	N.A.	*16 ¹
Single	5,940	2,090	1,587	974	691	519	*79	-	-
Married filing joint return	8,046	849	1,414	1,430	1,509	2,200	629	-	*16
Married filing separate return	361	141	110	*47	*63	-	-	-	-
Unmarried, head of household	4,746	1,053	1,650	1,257	566	220	-	-	-
All Form 1040EZ returns filed**	15,462	6,763	4,530	2,298	1,231	591	49	N.A.	N.A.
		Percentage of returns							
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Single	40.9	77.0	57.8	44.5	39.1	25.0	9.8	3.6	14.9
Married filing joint return	48.6	13.0	26.0	39.0	47.8	66.7	87.2	95.6	80.8
Married filing separate return	0.7	1.3	1.0	0.7	0.9	0.6	-	-	2.1
Unmarried, head of household	9.7	8.7	15.0	15.7	12.2	7.5	2.9	0.8	2.1
Qualifying widow(er) with dependent child	0.1	-	0.3	0.1	-	0.2	0.1	-	-
All Form 1040 returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Single	27.9	67.3	46.6	36.0	33.9	23.2	9.4	3.6	15.3
Married filing joint return	64.2	24.9	41.0	51.9	54.6	68.0	87.4	95.6	80.5
Married filing separate return	0.5	1.5	0.6	0.6	0.4	0.8	-	-	2.2
Unmarried, head of household	7.2	6.4	11.1	11.3	11.1	7.9	3.1	0.8	2.2
Qualifying widow(er) with dependent child	0.2	-	0.6	0.2	-	0.2	0.1	-	-
All Form 1040A returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	N.A.	100.0 ¹
Single	31.1	50.6	33.3	26.3	24.4	17.7	11.2	-	-
Married filing joint return	42.1	20.5	29.7	38.6	53.3	74.9	89.0	-	100.0
Married filing separate return	1.9	3.4	2.3	1.3	2.2	-	-	-	-
Unmarried, head of household	24.9	25.5	34.6	33.9	20.0	7.5	-	-	-
All Form 1040EZ returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	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.

**All Form 1040EZ's were, by law, single returns.

¹This is an obvious taxpayer error as the maximum AGI allowed to be reported on a Form 1040A is \$49,999.99.

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

Table 2.--All Form 1040 and Form 1040A Returns: Entry for Payments to an Individual Retirement Account (IRA), by Size of Adjusted Gross Income

Payments to an IRA (Line 25, Form 1040, Line 11a, Form 1040A)	Total	Size of adjusted gross income							
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Form 1040 and 1040A returns filed	74,946	8,956	11,424	10,748	9,213	15,693	14,799	3,457	657
Returns with payments to an IRA, total	12,803	200	389	786	1,346	2,753	4,903	2,035	390
\$1 under \$2,000	2,961	*85	190	274	466	887	906	153	-
\$2,000	4,315	*87	171	401	584	1,096	1,460	432	*84
\$2,001 under \$2,250	*99	-	-	-	*28	*16	*56	-	-
\$2,250	2,049	*14	-	*56	125	307	878	530	139
\$2,251 under \$4,000	518	-	-	*28	-	113	265	112	-
\$4,000	2,805	-	*28	*28	143	321	1,310	808	167
More than \$4,000	*56	*14	-	-	-	*14	*28	-	-
Returns without payments to an IRA ..	62,143	8,755	11,036	9,962	7,867	12,939	9,896	1,422	267
All Form 1040 returns filed	55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
Returns with payments to an IRA, total	11,876	153	279	613	1,031	2,565	4,809	2,035	390
Returns without payment to an IRA ...	43,977	4,670	6,384	6,426	5,353	10,189	9,283	1,422	251
All Form 1040A returns filed	19,094	4,133	4,762	3,709	2,829	2,939	707	N.A.	*16
Returns with payments to an IRA, total	927	*47	110	173	314	189	*94	-	-
Returns without payments to an IRA ..	18,167	4,086	4,652	3,536	2,514	2,750	613	-	*16
Percentage of returns									
All Form 1040 and 1040A returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Returns with payments to an IRA, total	17.1	2.2	3.4	7.3	14.6	17.5	33.1	58.9	59.4
\$1 under \$2,000	4.0	1.0	1.7	2.5	5.1	5.7	6.1	4.4	-
\$2,000	5.8	1.0	1.5	3.7	6.3	7.0	9.9	12.5	12.7
\$2,001 under \$2,250	0.1	-	-	-	0.3	0.1	0.4	-	-
\$2,250	2.7	0.2	-	0.5	1.4	2.0	5.9	15.3	21.2
\$2,251 under \$4,000	0.7	-	-	0.3	-	0.7	1.8	3.2	-
\$4,000	3.7	-	0.2	0.3	1.6	2.0	8.9	23.4	25.5
More than \$4,000	0.1	0.2	-	-	-	0.1	0.2	-	-
Returns without payments to an IRA ..	82.9	97.8	96.6	92.7	85.4	82.5	66.9	41.1	40.6
All Form 1040 returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Returns with payments to an IRA, total	21.3	3.2	4.2	8.7	16.2	20.1	34.1	58.9	60.9
Returns without payments to an IRA ..	78.7	96.8	95.8	91.3	83.8	79.9	65.9	41.1	39.1
All Form 1040A returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Returns with payments to an IRA, total	4.9	1.1	2.3	4.7	11.1	6.4	13.3	-	-
Returns without payments to an IRA ..	95.1	98.9	97.7	95.3	88.9	93.6	86.7	-	100.0

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.

Individual Income Tax Returns, 1983 Taxpayer Usage Study

Table 3.--Form 1040 and Form 1040A Returns: Entry for Payments to an Individual Retirement Account (IRA), Classified by Filing Status, and Type of Return

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

Payments to an IRA	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 and 1040A returns filed	74,946	21,496	43,924	654	8,774	*98
Returns with payments to an IRA, total	12,803	2,576	9,435	*16	748	*28
\$1 under \$2,000	2,961	722	2,063	-	176	-
\$2,000	4,315	1,811	1,889	*16	571	*28
\$2,001 under \$2,250	100	*30	*70	-	-	-
\$2,250	2,049	-	2,049	-	-	-
\$2,251 under \$4,000	518	-	518	-	-	-
\$4,000	2,805	-	2,805	-	-	-
More than \$4,000	*56	*14	*42	-	-	-
Returns without payments to an IRA	62,143	18,920	34,489	638	8,027	*70
All Form 1040 returns filed	55,853	15,556	35,878	293	4,028	*98
Returns with payments to an IRA, total	11,876	1,979	9,200	-	669	*28
Returns without payments to an IRA	43,977	13,576	26,679	293	3,359	*70
All Form 1040A returns filed	19,094	5,940	8,046	361	4,746	N.A.
Returns with payments to an IRA, total	927	597	236	*16	*79	-
Returns without payments to an IRA	18,167	5,343	7,810	346	4,667	-

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 4.--All Form 1040 Returns: Entry for All Savers Certificate Interest Exclusion (ASC), by Filing Status

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

Amount of All Savers Certificate Interest Exclusion (Schedule B, Lines 4, 5 or 6, Form 1040)	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 returns filed	55,853	15,556	35,878	293	4,028	*98
Returns with ASC exclusions, total	1,882	432	1,408	-	*42	-
Under \$1,000	1,408	348	1,018	-	*42	-
\$1,000	*98	*70	*28	-	-	-
\$1,001 under \$2,000	209	*14	195	-	-	-
\$2,000	167	-	167	-	-	-
Returns without ASC exclusions	53,971	15,124	34,470	293	3,986	*98
Percentage of returns						
All Form 1040 returns filed	100.0	100.0	100.0	100.0	100.0	100.0
Returns with ASC exclusions, total	3.4	2.8	3.9	-	1.0	-
Under \$1,000	2.5	2.2	2.8	-	1.0	-
\$1,000	0.2	0.4	0.1	-	-	-
\$1,001 under \$2,000	0.4	0.1	0.5	-	-	-
\$2,000	0.3	-	0.5	-	-	-
Returns without ASC exclusions	96.6	97.2	96.1	100.0	99.0	100.0

*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 5.--All Joint Form 1040 and 1040A Returns Filed: Entry for Deduction for Two-Earner Married Couples, by the Presence of a Schedule W Attached to the Form 1040

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

Entry for deduction for married couple	Total	Schedule W	
		Attached	Not attached
All joint Forms 1040 and 1040A returns filed	43,924	17,493	26,431
Entry for deduction for married couple	20,994	17,242	3,752
Percent with entry	47.8	98.6	14.2
All joint Forms 1040 returns filed	35,878	17,493	18,385
Entry for deduction for married couple	17,647	17,242	404
Percent with entry	49.2	98.6	2.2
All joint Forms 1040A returns filed	8,046	-	8,046
Entry for deduction for married couple	3,347	-	3,347
Percent with entry	41.6	-	41.6

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

Table 6.--All Returns: Presence of W-2 Statement(s), by Size of Adjusted Gross Income Class and by Type of Return

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

Attachment of Form W-2, type of return	Total	Size of adjusted gross income							
		Under \$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 and over
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed	90,407	15,718	15,955	13,046	10,444	16,284	14,848	3,457	657
Attached, total	77,777	12,719	12,594	10,905	9,243	14,877	13,817	3,094	530
One	39,904	6,975	7,156	7,124	5,235	7,581	4,453	1,115	265
Two or more (separate earners)	20,699	272	907	1,566	2,312	5,420	8,312	1,756	153
Two or more (same earners)	17,176	5,471	4,532	2,215	1,695	1,876	1,052	223	112
Not attached	12,630	3,000	3,360	2,141	1,201	1,407	1,031	362	127
All Form 1040 returns filed	55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
Attached, total	44,269	2,300	3,666	4,962	5,199	11,458	13,061	3,094	530
One	20,546	1,422	2,021	2,899	2,997	5,673	4,154	1,115	265
Two or more (separate earners)	16,880	*84	404	1,031	1,338	4,210	7,903	1,756	153
Two or more (same earners)	6,844	795	1,241	1,031	864	1,575	1,004	223	112
Not attached	11,583	2,523	2,997	2,077	1,185	1,296	1,031	362	112
All Form 1040A returns filed	19,094	4,133	4,761	3,709	2,829	2,938	707	N.A.	*16
Attached, total	18,277	3,787	4,447	3,677	2,813	2,844	707	-	-
One	10,199	2,090	2,656	2,436	1,336	1,399	283	-	-
Two or more (separate earners)	3,819	189	503	534	974	1,210	409	-	-
Two or more (same earners)	4,259	1,509	1,289	707	503	236	*16	-	-
Not attached	817	346	314	*31	*16	*94	-	-	*16
All Form 1040EZ returns filed	15,462	6,763	4,530	2,298	1,231	591	*49	N.A.	N.A.
Attached, total	15,232	6,631	4,481	2,265	1,231	574	*49	-	-
One	9,159	3,463	2,479	1,789	903	509	*16	-	-
Two or more	6,073	3,168	2,003	476	328	*66	*33	-	-
Not attached	230	131	*49	*33	-	*16	-	-	-

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.

Individual Income Tax Returns, 1983 Taxpayer Usage Study

Table 7.--Form 1040 and Form 1040A Joint Returns: Entry for Deduction for Two-Earner Married Couples, by Size of Adjusted Gross Income

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

Deduction for married couple	Total	Size of adjusted gross income							
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All joint 1040 and 1040A returns filed	43,924	2,047	4,146	5,082	4,993	10,870	12,951	3,304	531
Returns with entry for deduction for married couple, total	20,994	197	813	1,484	2,274	5,676	8,530	1,882	139
Returns without entry for deduction for married couple	22,931	1,850	3,334	3,598	2,719	5,195	4,421	1,422	392
All joint 1040 returns filed	35,878	1,199	2,732	3,652	3,485	8,670	12,322	3,304	516
Returns with entry for deduction for married couple, total	17,647	*56	404	1,059	1,394	4,544	8,168	1,882	139
Returns without entry for deduction for married couple	18,232	1,143	2,328	2,593	2,091	4,126	4,154	1,422	376
All joint 1040A returns filed	8,046	849	1,414	1,430	1,509	2,200	629	-	*16
Returns with entry for deduction for married couple, total	3,347	141	409	424	880	1,131	361	-	-
Returns without entry for deduction for married couple	4,699	707	1,006	1,006	629	1,069	267	-	*16

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 8.--All Returns Without Itemized Deductions: Entry for Charitable Contributions, and Size of the Contribution, by Size of Adjusted Gross Income and by Type of Return

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

Contribution status	Total	Size of adjusted gross income							
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns filed	90,407	15,718	15,955	13,046	10,444	16,284	14,848	3,457	657
With entry for charitable contributions, total	23,128	2,811	5,584	4,824	3,621	4,184	1,909	167	*28
\$1 under \$25	4,176	726	1,173	1,021	627	524	104	-	-
\$25	17,899	1,917	4,273	3,564	2,841	3,529	1,635	125	*14
More than \$25	1,054	168	138	239	152	131	171	*42	*14
Without entry for charitable contributions	67,280	12,908	10,371	8,222	6,823	12,099	12,939	3,290	629
All Form 1040 returns filed	55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
With entry for charitable contributions, total	11,876	836	2,676	2,356	1,742	2,634	1,436	167	*28
\$1 under \$25	1,338	125	335	321	279	223	*56	-	-
\$25	10,050	669	2,314	1,937	1,422	2,328	1,241	125	*14
More than \$25	488	*42	*28	*98	*42	*84	139	*42	*14
Without entry for charitable contributions	43,977	3,987	3,987	4,683	4,642	10,120	12,656	3,290	613
All Form 1040A returns filed	19,094	4,133	4,762	3,709	2,829	2,939	707	N.A.	*16
With entry for charitable contributions, total	6,820	629	1,430	1,697	1,320	1,320	424	-	-
\$1 under \$25	1,524	141	346	487	283	236	*31	-	-
\$25	4,730	361	974	1,069	927	1,037	361	-	-
More than \$25	566	126	110	141	110	*47	*31	-	-
Without entry for charitable contributions	12,274	3,504	3,332	2,012	1,509	1,619	283	-	*16
All Form 1040EZ returns filed	15,462	6,763	4,530	2,298	1,231	591	*49	N.A.	N.A.
With entry for charitable contributions, total	4,432	1,346	1,477	771	558	230	*49	-	-
\$1 under \$25	1,313	460	492	213	*66	*66	*16	-	-
\$25	3,119	886	985	558	492	164	*33	-	-
More than \$25	-	-	-	-	-	-	-	-	-
Without entry for charitable contributions	11,030	5,417	3,053	1,527	673	361	-	-	-

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.

Individual Income Tax Returns, 1983 Taxpayer Usage Study

Table 9.--All Form 1040 Returns: Use of Selected Forms and Schedule, by Size of Adjusted Gross Income

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

Form or Schedule	Type of attachment	Total	Size of adjusted gross income							
			Under \$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 and over
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Form 1040, total		55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
A	Itemized Deductions	32,575	641	1,519	2,816	3,164	8,503	12,029	3,304	599
B	Interest and Dividend Income	26,749	2,161	3,345	3,122	2,913	4,934	7,234	2,467	571
C	Profit (or Loss) from Business or Profession	8,558	1,073	1,087	1,254	892	1,714	1,798	585	153
D	Capital Gains and Losses	7,457	432	502	976	697	1,241	2,105	1,129	376
E	Supplemental Income Schedule	9,492	613	1,143	1,171	836	1,798	2,328	1,157	446
F	Farm Income and Expenses	2,202	321	335	237	251	404	502	*70	*84
G	Income Averaging	4,446	*14	*56	223	348	990	1,826	892	*98
R/RP	Credit for the Elderly	418	*28	139	*56	*28	*70	*84	*14	-
SE	Computation of Social Security Self-Employment Tax	8,655	1,115	1,268	1,310	920	1,756	1,631	502	153
W	Deduction for a Married Couple When Both Work	17,535	*70	404	1,045	1,422	4,474	8,098	1,882	139
1116	Computation of Foreign Tax Credit	279	*14	*14	*42	*14	*56	*84	*28	*28
2106	Employee Business Expenses	6,119	125	251	641	669	1,464	2,161	781	*28
2119	Sale or Exchange of Principal Residence	822	*28	*42	*70	*70	195	265	139	*14
2210/2210F	Underpayment of Estimated Income Tax	2,579	139	279	376	335	376	655	307	112
2440	Disability Income Exclusion	237	*70	*56	*70	*28	*14	-	-	-
2441	Credit for Child and Dependent Care Expenses	4,865	*42	153	404	418	1,478	1,965	390	*14
3468	Computation of Investment Credit	3,276	321	348	376	321	474	641	516	279
3903	Moving Expense Adjustment	1,199	*84	*70	223	153	223	335	*98	*14
4136	Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil	808	223	112	139	*70	*98	153	*14	-
4255	Recapture of Investment Credit	474	*70	*28	*42	*28	*56	*98	*70	*84
4562	Depreciation	8,294	836	892	1,059	781	1,561	2,119	864	181
4684	Casualties and Thefts	293	-	*42	*28	*56	*42	*98	*28	-
4797	Supplemental Schedule of Gains and Losses	1,324	195	*70	167	167	265	251	*98	112
5329	Return for Individual Retirement Arrangement Taxes	139	-	-	-	*28	*70	*28	*14	-
5695	Residential Energy Credit	2,467	*56	*70	237	265	627	920	251	*42
6251	Alternative Minimum Tax Computation	558	*28	*14	*28	*14	*28	167	181	*98
6252	Computation of Installment Sale Income	1,143	*42	112	167	181	237	181	167	*56

*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 10.--All Returns: Entry for Interest Income (Line 8, Form 1040, Line 9, Form 1040A, and Line 2, Form 1040EZ), by Size of Adjusted Gross Income

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

Amount of interest income	Total	Size of adjusted gross income						
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All TY83 returns filed	90,407	15,718	15,955	13,046	10,444	16,284	14,848	4,114
Returns without interest income	36,898	9,799	8,453	6,434	4,330	5,221	2,395	266
Returns with interest income, total	53,510	5,919	7,502	6,612	6,114	11,063	12,454	3,847
Percent with an entry	59.2	37.7	47.0	50.7	58.5	67.9	83.9	93.5
All TY82 returns filed	89,964	17,129	15,650	13,472	10,571	15,343	14,100	3,699
Returns without interest income	39,798	11,537	8,689	6,762	4,543	5,350	2,692	225
Returns with interest income	50,165	5,592	6,981	6,710	6,028	9,993	11,408	3,474
Percent with an entry	55.8	32.6	44.6	49.8	57.0	65.1	80.9	93.9
All TY81 returns filed	90,670	19,166	16,138	13,733	10,815	15,817	12,005	2,995
Returns without interest income	43,224	12,844	10,062	7,224	5,052	5,495	2,298	248
Returns with interest income	47,446	6,322	6,076	6,509	5,763	10,323	9,707	2,747
Percent with an entry	52.3	33.0	37.7	47.4	53.3	65.3	80.9	91.7

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

Table 11.--All Form 1040 and 1040A Returns: Entry for Dividends (Line 9a, Form 1040, Line 8a, Form 1040A) Classified by Size of Adjusted Gross Income

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

Amount of dividend income	Total	Size of adjusted gross income							
		Under \$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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All 1040 and 1040A returns filed ..	74,947	8,956	11,424	10,748	9,213	15,693	14,799	3,457	657
Returns with dividend income, total ..	15,520	1,117	1,692	1,713	1,652	3,001	4,016	1,882	446
\$400 or less	7,759	552	838	945	864	1,729	2,063	697	*70
More than \$400	7,761	565	854	768	788	1,272	1,953	1,185	376
Returns without dividend income	59,426	7,839	9,732	9,035	7,561	12,692	10,783	1,575	211
All 1040 returns filed	55,853	4,823	6,663	7,039	6,384	12,754	14,092	3,457	641
Returns with dividend income, total ..	14,482	976	1,519	1,603	1,464	2,718	3,875	1,882	446
\$400 or less	6,942	474	697	850	739	1,478	1,937	697	*70
More than \$400	7,541	502	822	753	725	1,241	1,937	1,185	376
Returns without dividend income	41,370	3,847	5,143	5,436	4,920	10,036	10,217	1,575	195
All 1040A returns filed	19,094	4,133	4,761	3,709	2,829	2,938	707	N.A.	*16
Returns with dividend income, total ..	1,037	141	173	110	189	283	141	-	-
\$400 or less	817	*79	141	*94	126	251	126	-	-
More than \$400	220	*63	*31	*16	*63	*31	*16	-	-
Returns without dividend income	18,057	3,992	4,589	3,599	2,640	2,656	566	-	*16

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 12.--All Returns: Use of Official IRS Preaddressed Label, by Type of Returns and by Preparer Status

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

Characteristics of label usage	Preparer Status							
	Total		Form 1040		Form 1040A		Form 1040EZ	
	Entry	No entry	Entry	No entry	Entry	No entry	Entry	No entry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed	37,248	53,160	31,990	23,863	4,652	14,442	607	14,855
Official preaddressed label								
Used, total	19,602	32,654	17,326	16,964	1,980	8,518	295	7,173
Label unchanged	18,311	31,047	16,225	16,253	1,807	7,999	279	6,795
Change includes addition/deletion of a name only	127	*42	112	*42	*16	-	-	-
Change includes street address only	525	680	446	265	*63	267	*16	148
Change includes city address	-	*16	-	-	-	*16	-	-
Change includes state address	*14	-	*14	-	-	-	-	-
Other, or combination of changes	624	870	530	404	*94	236	-	230
Not used	17,647	20,506	14,664	6,900	2,672	5,925	312	7,682
	Percentage of returns							
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Official preaddressed label								
Used, total	52.6	61.4	54.2	71.1	42.6	59.0	48.6	48.3
Label unchanged	49.2	58.4	50.7	68.1	38.9	55.4	45.9	45.7
Change includes addition/deletion of a name only	0.3	0.1	0.3	0.2	0.3	-	-	-
Change includes street address only	1.4	1.3	1.4	1.1	1.4	1.8	2.7	1.0
Change includes city address	-	*	-	-	-	0.1	-	-
Change includes state address	*	-	*	-	-	-	-	-
Other, or combination of changes	1.7	1.6	1.7	1.7	2.0	1.6	-	1.5
Not used	47.4	38.6	45.8	28.9	57.4	41.0	51.4	51.7

*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 13.--All Returns: Entry for Tax (Line 56, Form 1040, Line 23, Form 1040A, Line 9, Form 1040EZ), Classified by Type of Return and Preparer Status

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

Entry for tax and type of return	Total	Paid Preparer Signature	
		Entry	No entry
	(1)	(2)	(3)
All returns filed	90,407	37,248	53,160
Entry	74,330	32,967	41,363
No entry (including 0, "None," "-", etc.)	16,078	4,282	11,797
All Form 1040 returns filed	55,853	31,990	23,863
Entry	49,566	29,132	20,434
No entry (including 0, "None," "-", etc.)	6,286	2,857	3,429
All Form 1040A returns filed	19,094	4,652	14,442
Entry	14,128	3,457	10,671
No entry (including 0, "None," "-", etc.)	4,966	1,194	3,772
All Form 1040EZ returns filed	15,462	607	14,855
Entry	10,636	378	10,259
No entry (including 0, "None," "-", etc.)	4,826	230	4,596
	Percentage of returns		
All returns filed	100.0	100.0	100.0
Entry	82.2	88.5	77.8
No entry (including 0, "None," "-", etc.)	17.8	11.5	22.2
All Form 1040 returns filed	100.0	100.0	100.0
Entry	88.7	91.1	85.6
No entry (including 0, "None," "-", etc.)	11.3	8.9	14.4
All Form 1040A returns filed	100.0	100.0	100.0
Entry	74.0	74.3	73.9
No entry (including 0, "None," "-", etc.)	26.0	25.7	26.1
All Form 1040EZ returns filed	100.0	100.0	100.0
Entry	68.8	62.2	69.1
No entry (including 0, "None," "-", etc.)	31.2	37.8	30.9

NOTE: Entry for tax after credits. Detail may not add to total because of rounding.

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Table 14.--Form 1040 and Form 1040A Returns: Entry for Unemployment Compensation, Classified by Filing Status

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

Unemployment compensation	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 and 1040A returns filed	74,946	21,496	43,924	654	8,774	*98
Entry for unemployment compensation, total ...	9,591	2,191	6,283	136	980	-
Entry for both taxable and nontaxable amount	5,210	718	4,054	*75	363	-
Entry for "Total Received" only	4,152	1,398	2,123	*61	571	-
Entry for "Taxable Amount" only	229	*75	106	-	*47	-
No entry for unemployment compensation	65,355	19,305	37,641	518	7,794	*98
All Form 1040 returns filed	55,853	15,556	35,878	293	4,028	*98
Entry for unemployment compensation, total ...	6,008	1,059	4,460	*42	446	-
Entry for both taxable and nontaxable amount	4,126	530	3,331	*28	237	-
Entry for "Total Received" only	1,826	502	1,101	*14	209	-
Entry for "Taxable Amount" only	*56	*28	*28	-	-	-
No entry for unemployment compensation	49,845	14,496	31,418	251	3,582	*98
All Form 1040A returns filed	19,094	5,940	8,046	361	4,746	N.A.
Entry for unemployment compensation, total ...	3,583	1,131	1,823	*94	534	-
Entry for both taxable and nontaxable amount	1,084	189	723	*47	126	-
Entry for "Total Received" only	2,326	896	1,021	*47	361	-
Entry for "Taxable Amount" only	173	*47	*79	-	*47	-
No entry for unemployment compensation	15,511	4,809	6,223	267	4,212	-

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.