Preliminary Individual Income Statistics, 1984

By Marshall S. Epstein and David Barker *

Adjusted gross income reported by individual income tax filers exceeded \$2 trillion for the first time for Tax Year 1984. This 11.1 percent increase in income led to an 11.0 percent increase in taxable income and a 10.9 percent increase in total income tax. This was the first increase in total income tax since implementation of the Economic Recovery Tax Act of 1981.

This and other information that was unavailable in time for inclusion in the Winter 1985-86 issue of the SOI Bulletin is presented in Table 1 by size of adjusted gross income. Among the new statistics for 1984 are itemized deductions by type. They show that the 15 percent increase in total itemized deductions reflected similar increases in the two predominant deductions, for interest and taxes paid. To assist the user of the data, the definitions and tax law changes and the descriptions of the data sources and limitations from the Winter issue are repeated below.

DEFINITIONS AND TAX LAW CHANGES

In general, the definitions of the terms used here are the same as those shown in the complete report, <u>Individual Income Tax Returns</u> 1983.

Following is a partial list of 1984 tax law and administrative changes that are reflected in the preliminary data in this article. Changes are listed in the same order as the topics are presented in this article.

- o Beginning with Tax Year 1984, a percentage of social security benefits (or tier I railroad retirement benefits) became taxable. The amount of benefits that had to be included in income was the lesser of half the benefits received for the year or half the excess of the taxpayer's modified AGI over a specified base amount. Modified adjusted gross income was the taxpayer's AGI plus the following:
 - 1) any tax-exempt interest,

- 2) the two-earner married couple deduction.
- the foreign earned income exclusion and the foreign housing deduction and
- 4) the exclusion for income from U.S. possessions and Puerto Rico.

The base amount that applied was \$25,000 for single persons, \$32,000 for married couples filing jointly, \$25,000 for married persons filing separately and not living with their spouse, and zero for married persons filing separately and living together.

- o Beginning with Tax Year 1984 contributions to IRA's could no longer be made after the due date for filing a return. Previously taxpayers could make contributions to their IRA until the due date for filing their return including any extensions.
- o The limit for excluding "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878 for 1984.
- o For Tax Year 1983, taxpayers could only deduct expenditures for prescription and over-the-counter products, including vitamins and minerals recommended by a doctor, greater than 1 percent of their AGI. The 1 percent floor was removed for Tax Year 1984. Offsetting this, starting with 1984 only prescription medicines and drugs and insulin were deductible.
- o Before Tax Year 1984, all casualty and theft losses exceeding \$100 were combined and only the portion of these losses in excess of 10 percent of AGI was deductible. For Tax Year 1984, casualty and theft gains were netted. The 10 percent casualty loss limitation still applied. However, net casualty and theft gains were treated as capital gains.

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- Beginning with Tax Year 1984, taxpayers not itemizing their deductions could deduct up to \$75 (\$37.50 for married couples filing separately) for charitable contributions. For Tax Years 1982 and 1983, non-itemizing taxpayers could only deduct up to \$25 (\$12.50 for a married couple not filing a joint return).
- Features from the disability income exclusion and the credit for the elderly were combined into a new credit—the credit for the elderly and permanently and totally disabled. The following individuals qualified for the credit:
 - 1) taxpayers who were 65 or older, and
 - taxpayers under 65 2) receiving taxable disability benefits who were retired on permanent and total disability and who had not reached the total age for mandatory retirement. Prior law allowed taxpayers under 65 to claim the credit for the elderly if they income from a received public For 1984, these retirement system. individuals could only take the credit if they met the permanent and totaldisability requirement.
- Beginning with 1984, the investment credit, jobs credit, alcohol fuels credit, and employee stock ownership credit were combined into the general business credit. Separate limits based on tax liability and individual carryback and carryover provisions no longer applied to each credit. Instead, a single tax limit and carryback and carryover rule applied to the combined business credit.
- The 1984 Tax Table and Tax rate schedules reflected the final annual 10 percent tax cut mandated by the Economic Recovery Tax Act of 1981.
- "Income averaging" changed for Tax Year 1984. The base period was reduced from 4 years to 3. The base period encompasses the years closest to the current tax year. In order to "income average," taxpayers' current-year income had to exceed 140 percent of their average taxable income for the 3-year base period. Previously, taxpayers current income only had to exceed 120 percent of their average base period income.

DATA SOURCES AND LIMITATIONS

These preliminary statistics are based on a sample of individual income tax returns, Forms 1040, 1040A and 1040EZ, filed for Tax Year

1984. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Professions; Schedule F, Profit (or Loss) from Farms; the larger of total income or total loss, and the size of business plus farm receipts. For Tax Year 1984, returns were selected at rates ranging from 0.02 percent to 100 percent. There were 79,797 returns in the 1984 preliminary sample, estimating a total population of 99,604,975. The corresponding sample size and population for the preliminary 1983 data were 104,970 and 96,293,634, respectively. Sample size and population for the final 1983 data, referenced in this article, were 122,997 and 96,563,687, respectively.

Because the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To use properly the statistical data provided, the magnitude of the potential sampling error must be known. Coefficients of variation (CV's) are used to measure that magnitude.

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. For a number other than those shown, the corresponding CV's 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 based on samples, are discussed in the Appendix.

Number of Returns	31 / AC	Approximate Coefficient of Variation							
40,438,600 10,109,700 1,617,500		.01 .02 .05							
404,400 101,100 44,900		.10 .20 .30							
33,000 16,200		.35 .50							

These preliminary estimates are subject to several types of nonsampling reporting error. While the estimates are intended to represent the full year's taxpayer reporting, they are actually based on returns filed January through late September 1985. Returns filed after that (which were sampled for use in the revised estimates for the year) tend to have slightly different characteristics than those filed earlier. These characteristics include higher income, a larger proportion of investment income (such as capital gains), a higher average tax liability, and a larger proportion of certain other items such as the alternative minimum tax.

Table 1. - All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income

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

				ularies and wages Interest received Domestic and foreign divides						
		Adjusted	Salanes a	no wages	interest	received			Dividends i	
Size of adjusted gross income	Number of	gross income	Number		Number		То	tal	gross i	
osco or adjusted gross meditio	returns	less deficit	of returns	Amount	of returns	Amount .	Number of	Amount	Number of	Amount
							returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	99,604,775		86,348,235		62,199,616	173,855,732	18,564,113	51,309,681	14,154,993	49,396,478
No adjusted gross income	950,706 2,328,269		433,549	6,280,361	609,227	2,752,963 419,501	194,635 107,071	510,362 51,041	142,717 85,851	490,611 43,781
\$1 under \$1,000 \$1,000 under \$2,000	2,326,269 3,478,660	1,338,149 5,234,670	1,977,589 2,963,064	1,815,092 4,632,224	716,843 1,148,160	790,880	186,167	97,244	146,298	85,423
\$2,000 under \$3,000	3,411,751	8,516,722	2,943,679	7,957,763	1,337,511	1,076,867	221,022	173,098	185,373	159,222
\$3,000 under \$4,000	3,418,362	11,946,410 16,206,564	2,883,781	9,847,566 12,744,763	1,436,789 1,530,361	1,278,461 1,949,421	233,759 258,798	137,727 239,053	196,931 222,754	120,904 219,744
\$4,000 under \$5,000	3,614,084		2,973,212			2,341,280		330,483	276,405	305,805
\$5,000 under \$6,000 \$6,000 under \$7,000	3,234,237 3,331,537	17,824,926 21,698,717	2,549,515 2,709,335	13,816,117 17,328,006	1,469,088 1,514,763	2,553,553	345,191 347,216	318,013	251,987	287,090
\$7,000 under \$8,000	3,359,607	25,258,934	2,757,592	20,461,954	1,540,954	3,041,319	352,536	376,789	283,185	346,121
\$8,000 under \$9,000	3,452,544 3,079,544	29,300,603 29,250,534	2,739,061 2,525,182	22,581,549 23,370,150	1,709,351 1,545,398	3,508,607 3,286,805	337,387 323,720	348,959 422,137	253,801 235,669	319,777 396,130
\$9,000 under \$10,000			2,323,162		1,556,009	3,587,161	313,441	469,579	238,347	439.338
\$10,000 under \$11,000	2,981,777 2,992,780	31,242,714 34,402,737	2,433,624	24,301,921 26,932,923	1,619,508	4,179,297	372,075	448,288	271,417	415,222
\$12,000 under \$13,000	2,909,033	36,334,043	2,477,460	29,850,516	1,608,765	3,579,979	452,114	567,083	334,761	524,164
\$13,000 under \$14,000	2,750,050	37,138,995 35,445,941	2,328,268 2,090,807	30,360,698 29,040,997	1,476,835 1,331,963	3,304,435 2,814,467	392,218 299,557	564,441 532,906	299,963 214,793	532,376 504,27
\$14,000 under \$15,000	2,447,374			1 1		1 :		· ,	319,906	632,271
\$15,000 under \$16,000	2,4 6 4,893 2,436,036		2,168,109 2,099,629		1,518,360 1,440,386	3,435,415 3,981,487	405,803 393,465	671,146 492,044	313,064	461,285
\$17,000 under \$18,000	2,396,734	41,925,903	2,102,370	35,128,567	1,534,918	3,935,209	396,502	533,974	276,814	498,220
\$18,000 under \$19,000	2,185,322 2,038,597	40,450,887 39,753,927	1,917,148 1,755,966	34,170,905 33,376,831	1,364,237 1,349,105	3,654,670 3,297,292	361,050 366,182	553,396 590,931	286,587 311,614	515,463 556,179
\$19,000 under \$20,000					6,058,460	15,117,460	1,659,398	2,832,514	1,247,187	2,666,820
\$20,000 under \$25,000	8,851,872 7,634,031		7,969,872 7,099,321	187,512,249	5,735,798	11,688,671	1,459,374	1,832,596	1,016,174	1,701,83
\$30,000 under \$40,000	11,105,077	385,234,523	10,457,987	351,941,216	9,200,770	20,992,219	2,792,909	4,423,184	2,036,398	4,147,130
\$40,000 under \$50,000 \$50,000 under \$75,000	5,995,701 4,693,361	266,380,033 276,860,739	5,544,354 4,285,310	238,156,095 235,594,519	5,426,608 4,415,506	15,952,045 21,191,703	2,150,252 2,338,868	4,164,778 7,221,273	1,545,408 1,821,866	3,923,154 6,920,302
•		l I	883,554	65,853,775	1,004,194	8,499,589	696,583	4,256,344	601,524	4,156,319
\$75,000 under \$100,000\$100,000 under \$200,000	1,040,069 770,502		647,568		751,105		590,412	6,587,104	532,598	6,499,437
\$200,000 under \$500,000	203,697	57,614,615	162,647	32,460,939	200,517	5,994,399	172,845	5,080,443	163,522	5,052,65
\$500,000 under \$1,000,000	31,906 16,662		26,026 13,497	9,205,040 8,478,490	31,584 16,543	2,160,108 3,448,529	28,356 15,207	2,176,754 4,305,997	27,233 14,846	2,172,008 4,303,413
Taxable returns, total	81,850,383		71,955,071		55,310,080	1	17,142,210	49,507,207	13,081,592	47,717,487
-	17,754,392		14,391,164	66,261,206	6,889,536	11,967,336	1,421,903	1,802,473	1,073,401	1,678,991
Nontaxable returns, total			14,081,104	00,201,200						
	State income tax refunds		Alimony, received		Business or profession net profit less loss		Pensions and annuities in adjusted gross income			
			Alimony	received	net profit	less loss			Farm no less	
Size of adjusted gross income	Number of		Number of	received .	net profit Number of	less loss Amount	in adjusted of		Number of	
Size of adjusted gross income	tax re	funds			net profit	less loss	in adjusted g	pross income	less	loss
	Number of returns	Amount (12)	Number of returns	Amount	net profit Number of returns	Amount	in adjusted of Number of returns	pross income Amount	Number of returns	loss Amount
	Number of returns (11) 17,768,834 80,947	Amount (12) 7,015,658 82,358	Number of returns (13)	Amount (14) 2,565,956	net profit Number of returns (15) 11,229,289 413,714	Amount (16) 69,915,552 - 4,783,063	in adjusted of Number of returns (17) 11,572,923 45,969	Amount (18) 80,003,021 224,178	1ess Number of returns (19) 2,691,666 342,118	Amount (20) - 12,660,950 - 8,052,070
All returns, total	Number of returns (11) 17,768,834 80,947 *4,845	Amount (12) 7,015,658 82,358 *838	Number of returns (13) 347,239	Amount (14) 2,565,956	net profit Number of returns (15) 11,229,289 413,714 162,852	Amount (16) 69,915,552 - 4,783,063 - 87,763	in adjusted of Number of returns (17) 11,572,923 45,969 29,576	Amount (18) 80,003,021 224,178 27,562	Number of returns (19) 2,691,666 342,118 45,549	(20) - 12,660,950 - 8,052,075 - 195,815
All returns, total	Number of returns (11) 17,768,834 80,947 4,845 18,178	Amount (12) 7,015,658 82,358 838 5,630	Number of returns (13) 347,239 467	Amount (14) 2,565,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468	Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639	in adjusted of returns (17) 11,572,923 45,969 29,576 62,544	Amount (18) 80,003,021 224,178 27,562 93,526	1ess Number of returns (19) 2,691,666 342,118	(20) - 12,660,956 - 8,052,076 - 195,811 - 31,496
All returns, total	Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875	Amount (12) 7,015,658 82,358 83,630 6,637 20,896	Number of returns (13) 347,239 467	Amount (14) 2,565,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 282,053	Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,890 463,353	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259	Amount (20) - 12,660,956 - 8,052,076 - 195,811 - 31,496 - 265,902 - 39,556
All returns, total	Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,549	Amount (12) 7,015,658 82,358 83,630 6,637 20,896 16,213	Number of returns (13) 347,239 467	Amount (14) 2,565,956 1,769 *11,033 *72,060 *4,854	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 282,053 296,143	Amount (16) 69,915,552 - 4,763,063 - 87,763 - 39,639 113,890 463,353 587,019	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714	Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 38,01
All returns, total	Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548	Amount (12) 7,015,658 82,358 83,8 5,630 6,637 20,986 16,213 25,033	Number of returns (13) 347,239 467 — *1,831 *18,010 *4,045 *10,711	Amount (14) 2,565,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 282,053 296,143 279,028	Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,890 463,353 587,019	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146	Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 - 38,01 - 253,52
All returns, total	tax re Number of returns (11) 17,768,834 80,947 *4,845 18,178 41,265 35,875 43,549 87,062 128,070	Amount (12) 7,015,658 82,358 83,85 630 6,637 20,896 16,213 25,033 33,889	Number of returns (13) 347,239 467	Amount (14) 2,565,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 282,053 296,143	Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,890 463,353 587,019	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555	Amount (18) 80,003,021 224,178 27,582 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310	Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 38,01 - 253,52 30,08 - 64,25
All returns, total	tax re Number of returns (11) 17,768,834 80,947 *4,845 18,178 41,258 35,875 43,549 87,062 128,070 93,876 104,143	Amount (12) 7,015,658 8,2,358 8,5,830 6,837 20,896 16,213 25,033 33,899 27,009 22,467	Number of returns (13) 347,239 467 — 1,831 18,010 4,045 110,711 18,090 116,871 11,750	Arnount (14) 2,585,956 1,769 *11,033 *72,060 *4,854 *41,140 *22,814 *45,807 *47,316	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,965 286,105 296,143 279,028 284,078 288,381 256,191	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,899 463,353 587,019 607,801 737,037 612,280 833,973	in adjusted (Number of returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,698	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467	less Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583	loss Amount (20) - 12,660,951 - 8,052,071 - 195,811 - 31,492 - 265,901 - 39,551 38,011 - 253,522 30,081 - 64,251
All returns, total	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465	Amount (12) 7,015,658 82,358 838 5,839 6,837 20,896 16,213 25,033 33,899 27,009 22,467 28,411	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769 *11,033 *72,060 *4,854 *41,140 *22,814 *45,807 *47,316 *16,989	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,965 282,053 286,143 286,143 268,381 256,191 253,758	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,899 463,353 567,019 607,801 737,037 612,280 833,973 887,101	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306	Amount (18) 80,003,021 224,178 27,552 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476	less Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,148 81,490 67,310 93,583 56,162	Coss
All returns, total	tax re Number of returns (11) 17,768,834 80,947 *4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918	Amount (12) 7,015,658 82,358 82,358 5,830 6,637 20,996 16,213 25,033 33,899 27,009 22,467 28,411 43,676	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 280,653 296,143 279,028 264,078 268,381 256,191 253,758	less loss Amount (16) 69,915,552 - 4,763,063 - 87,763 - 39,639 113,880 463,353 587,019 607,801 737,037 612,280 833,973 887,101	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353	less Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372	loss Amount (20) - 12,660,954 - 8,052,074 - 195,814 - 31,499 - 265,902 - 39,555 - 38,014 - 253,524 30,084 - 64,255 - 49,484 - 88,555 - 5,954
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000	tax re Number of returns (11) 17,768,834 80,947 *4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754	Amount (12) 7,015,658 82,358 838 5,839 6,837 20,896 16,213 25,033 33,899 27,009 22,467 28,411 43,676 50,148	Number of returns (13) 347,239 467 —	Arnount (14) 2,585,956 1,769 11,033 72,060 4,854 41,140 22,814 45,807 47,316 16,989 117,293	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 378,965 286,163 279,028 264,078 263,981 253,758 244,442 279,188	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,659 113,890 463,353 587,019 607,801 737,037 6112,280 833,973 887,101 1,213,767 1,202,312	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306	Amount (18) 80,003,021 224,178 27,552 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476	less Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,148 81,490 67,310 93,583 56,162	Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 38,01 - 253,52 30,08 - 64,25 - 49,48 - 88,55 - 5,95 - 1,25 67,94
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$10,000 \$9,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$13,000 under \$13,000	tax re Number of returns (11) 17,788,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 1223,754 176,505 189,741	Amount (12) 7,015,658 82,358 838 5,630 6,637 20,896 16,213 25,033 33,899 27,009 22,467 28,411 43,676 50,148 38,656 43,131	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 412,852 179,468 478,953 282,053 296,143 279,028 264,078 268,381 256,191 253,758 244,442 279,198 255,170 208,792	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,659 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 252,555 294,772 401,839 452,306 454,310 455,123 401,573 386,342	moss income Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,243 2,330,467 2,196,476 2,133,737 2,545,632	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 681,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470	Loss
All returns, total No adjusted gross income	tax re Number of returns (11) 17,788,834 80,947 *4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786	Amount (12) 7,015,658 82,358 838 5,630 6,637 20,896 16,213 25,033 33,899 27,009 22,467 28,411 43,676 50,148 38,656 43,131 41,680	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,163 279,028 284,078 288,381 256,191 253,758 244,442 279,188 255,170 208,792 234,875	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646	in adjusted (Number of returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306 454,130 485,123 401,573 386,342 297,753	Amount (18) 80,003,021 224,178 27,562 93,526 276,244 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,113,737 2,545,632 2,095,977	Number of roturns (19) 2,691,666 342,118 45,549 33,4411 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251	Loss
All returns, total No adjusted gross income	tax re Number of returns (11) 17,798,834 80,947 4,845 18,178 41,265 35,975 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786	munds Amount (12) 7,015,658 82,358 838 5,630 6,637 20,896 16,213 25,033 33,899 27,009 22,467 28,411 43,676 50,148 38,656 43,131 41,680 81,114	Number of returns (13) 347,239 467 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,963 282,053 296,143 279,028 284,078 268,381 256,191 253,758 244,422 224,875 208,792 234,875	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,639 113,809 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,10,81,646	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 291,839 431,716 500,898 462,306 454,130 485,123 481,523 3386,342 297,753	Amount (18) 80,003,021 224,178 27,562 93,526 276,524 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,083,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,148 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637	Loss
All returns, total	tax re Number of returns (11) 17,788,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786 311,527 298,105	######################################	Number of returns (13) 347,239 467	Arrount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,963 282,053 296,143 279,028 284,078 268,381 256,191 253,758 244,422 224,875 208,792 234,875	less loss Amount (16) 69,915,552 -4,783,063 -97,783 -39,639 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446	in adjusted (Number of returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306 454,130 485,123 401,573 386,342 297,753	Amount (18) 80,003,021 224,178 27,562 93,526 660,284 305,705 660,289 820,615 1,426,444 1,409,2330,467 2,196,476 2,083,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976	Number of roturns (19) 2,691,666 342,118 45,549 33,4411 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251	Loss
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$17,000 \$16,000 under \$17,000 \$17,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$18,000 \$18,000 under \$18,000	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465 140,918 223,754 1214,786 311,527 298,105 248,593 332,348	######################################	Number of returns (13) 347,239 467 467 18,010 19,011 11,750 19,01	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 328,053 286,143 279,028 264,078 268,381 256,191 256,191 257,158 244,442 279,188 255,170 206,792 234,875 248,425 260,266 223,968	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,355 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 1,203,144 1,081,646 1,163,446 1,076,584 1,076,584	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 445,430 445,123 401,573 386,342 297,753 386,342 297,753 333,0264 330,264 305,714 320,147	moss income Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 54,754	loss Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 - 38,01 - 253,52 30,08 - 64,25 - 49,48 - 88,55 - 5,95 - 1,25 67,94 - 205,41 65,50 - 212,36 - 128,56 - 277,26 - 81,38
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$19,000 \$19,000 under \$19,000	tax re Number of returns (11) 17,788,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,485 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348	######################################	Number of returns (13) 347,239 467 467 18,311 18,010 11,75	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,143 279,028 264,078 268,381 256,191 255,170 208,792 234,875 244,442 279,198 255,170 208,792 234,875 261,820 266,425 260,256 223,969 217,430	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,353 567,019 607,801 737,037 612,280 833,973 612,280 833,973 612,280 11,213,767 1,202,312 746,019 944,244 1,081,646 1,057,830 1,076,584 227,929 986,104	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 451,716 450,0898 462,306 454,130 485,123 491,573 386,342 297,753 333,200 330,244 320,744 320,744	moss income Amount (18) 80,003,021 224,178 27,582 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,24 2,330,467 2,196,476 2,083,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,270,185 2,267,003	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 67,310 67,310 67,310 64,251 64,637 50,916 45,149 54,754 77,319	loss Amount (20) - 12,660,95 - 8,062,07 - 195,81 - 31,49; - 265,90 - 39,55 - 39,01 - 253,52 - 30,08 - 64,25 - 49,48 - 88,55 - 5,95 - 1,25; - 67,94 - 205,41 - 65,50 - 212,36 - 128,56 - 277,26 - 81,38 - 108,53
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$16,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$16,000 under \$17,000 \$18,000 under \$17,000 \$18,000 under \$19,000 \$18,000 under \$19,000 \$18,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000	tax re Number of returns (11) 17,768,834 80,947 14,845 18,178 41,256 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348 305,639 1,881,821	Amount (12) 7,015,658 8,2,358 8,358 5,630 6,637 20,896 16,213 25,033 33,899 27,009 22,467 28,411 43,676 50,148 38,656 43,131 41,680 81,114 76,955 63,053 71,410 92,685 546,461	Number of returns (13) 347,239 467 —	(14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 328,053 286,163 279,028 284,078 288,381 255,170 208,762 244,442 279,188 255,170 208,762 244,425 260,256 223,969 217,430 1,124,279	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,669 113,890 463,353 587,019 607,801 737,037 612,280 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,163,446 1,57,830	in adjusted (Number of returns returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,284 305,714 308,735 1,162,675	Amount (18) 80,003,021 224,178 77,562 93,526 276,528 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,555,977 2,288,488 2,015,976 2,065,218 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 3,679,891	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,74,70 64,251 64,637 50,918 45,149 54,754 77,319 267,140	Loss
All returns, total	tax re Number of returns (11) 17,788,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,485 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348	######################################	Number of returns (13) 347,239 467 467 4.045 11.750 11.750 12.359 14.046 13.965	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 282,053 296,143 279,028 284,078 288,381 255,170 208,792 244,442 279,188 255,170 208,792 244,425 246,425 246,425 246,425 246,425 246,425 246,425	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446 1,163,486 1,163,486 1,163,486 1,1676,580 1,076,580 986,104	in adjusted (Number of returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,264 305,714 308,753 1,162,675 813,465 1,307,093	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,4677 2,196,476 2,083,953 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,052,218 2,270,185 2,627,003 8,679,891 6,753,884 11,023,461	Number of roturns (19) 2,691,666 342,118 45,549 33,4411 37,038 58,259 45,714 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 54,754 77,319 267,140 218,286	Loss
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$11,000 \$11,000 under \$15,000 \$11,000 under \$15,000 \$11,000 under \$15,000 \$11,000 under \$14,000 \$11,000 under \$14,000 \$14,000 under \$14,000 \$14,000 under \$17,000 \$15,000 under \$17,000 \$15,000 under \$17,000 \$19,000 under \$19,000 \$19,000 under \$19,000 \$19,000 under \$19,000 \$19,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,748 311,527 228,105 248,593 332,348 305,639 332,348 305,639 1,881,821 2,344,866 4,572,937 2,792,618	######################################	Number of returns (13) 347,239 467 467 18,009 16,871 11,750 13,055 13,055 15,212 17,704 12,427 15,514 18,009 23,555 13,055 13,055 23,055 13,055 24,04	Arrount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,143 279,028 284,078 268,381 256,191 253,758 244,442 279,188 255,170 208,792 234,875 261,820 246,425 223,969 217,430 1,124,2779 1,112,714 1,542,148 918,692	less loss Amount (16) 69,915,552 - 4,763,063 - 87,763 - 39,639 113,890 463,353 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,018 944,244 1,087,830 944,244 1,087,830 1,076,584 827,928 986,104 5,963,275 6,032,130 8,766,910 7,612,681	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,264 305,714 320,147 3	Amount (18) 80,003,021 224,178 277,552 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,003,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,270,185 2,627,003 8,679,891 6,753,684 11,023,461 8,547,370	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 267,410 218,286 232,443 172,545	loss Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49 - 265,90 - 39,55 - 38,01 - 253,52 - 30,08 - 64,25 - 49,48 - 88,55 - 5,95 - 1,25 67,94 - 205,41 - 65,50 - 212,36 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 128,56 - 138 - 108,53 - 108,53
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$1,000 under \$10,000 \$1,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$15,000 \$13,000 under \$15,000 \$14,000 under \$15,000 \$15,000 under \$15,000 \$16,000 under \$17,000 \$16,000 under \$16,000 \$16,000 under \$19,000 \$18,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$340,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$75,000	tax re Number of returns (11) 17,768,834 80,947 44,845 18,178 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 1214,786 311,522 298,105 248,593 332,348 305,639 1,881,821 2,344,866 4,572,997 2,792,618 2,153,311	######################################	Number of returns (13) 347,239 467 467 4.045 11.750 11.750 12.359 13.965	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 328,053 296,143 279,028 264,078 268,381 256,191 256,191 255,758 244,442 279,188 255,170 208,792 234,875 241,425 260,256 223,969 217,430 1,124,279 1,012,714 1,542,148 1,542,148	less loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,659 113,890 463,355 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 844,244 1,081,646 1,163,466 1,163,466 1,163,466 1,163,466 1,163,466 1,163,466 1,765,830 1,076,584 827,929 986,104 7,612,610 7,612,610 7,612,610 7,612,610 1,2898,085	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,264 305,714 308,753 1,162,675 813,465 1,307,093 842,577 753,168	moss income Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,270,185 2,627,003 8,678,891 8,573,584 11,023,461 8,547,370 8,096,153	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 267,140 218,286 232,443 172,545	Loss
All returns, total	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 140,918 223,754 176,505 149,974 214,786 311,527 298,150 248,593 332,348 305,639 1,881,821 2,344,866 4,572,997 2,792,618	######################################	Number of returns (13) 347,239 467 467 18,010 11,75	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,163 279,028 284,078 284,078 284,078 244,442 279,188 255,170 208,792 234,875 261,820 246,425 2	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446 1,163,446 1,163,466 1,	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,888 462,306 454,130 455,123 401,573 386,342 297,753 333,200 330,264 305,714 320,147 308,753 1,182,675 813,465 1,307,093 842,577 753,168	Amount (18) 80,003,021 224,178 27,562 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,083,953 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,085,218 2,270,185 2,627,003 8,679,891 6,753,884 11,023,461 8,547,370 8,096,153	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 54,754 77,319 267,140 218,286 232,443 172,545	Loss
All returns, total	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,7486 311,527 298,105 248,593 332,348 305,639 1,881,821 2,344,866 4,572,997 2,792,618 2,153,311 411,556	######################################	Number of returns (13) 347,239 467	Arrount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 328,053 296,143 279,028 264,078 268,381 256,191 256,191 255,758 244,442 279,188 255,170 208,792 234,875 241,425 260,256 223,969 217,430 1,124,279 1,012,714 1,542,148 1,542,148	less loss Amount (16) 69,915,552 - 4,763,063 - 87,763 - 39,639 113,890 463,353 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 330,264 330,264 330,714 320,147 308,753 1,162,675 811,307,093 842,577 753,168 177,989 110,194 33,771	7059 income Amount (18) 80,003,021 224,178 27,552 93,526 276,224 305,705 660,289 820,615 1,426,444 1,409,420 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,545,632 2,095,977 2,284,488 2,015,976 2,085,218 2,270,185 2,627,003 8,679,891 6,753,884 11,023,461 8,547,370 8,096,153 2,152,146 1,758,485 5,50,500	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 267,140 218,286 232,443 172,545	loss Amount (20) - 12,660,95 - 8,052,07 - 195,81 - 31,49; - 265,90 - 39,55 - 38,01 - 253,52 - 30,08 - 64,25 - 49,48 - 88,55 - 5,95 - 1,25; 67,94 - 205,41 - 65,50 - 212,36 - 128,56 - 277,26 - 81,38 - 106,53 - 106,53 - 106,53 - 106,53 - 307,19 - 307,19 - 307,19 - 461,44
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$12,000 \$11,000 under \$13,000 \$11,000 under \$15,000 \$12,000 under \$15,000 \$12,000 under \$15,000 \$13,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$19,000 \$16,000 under \$19,000 \$19,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$50,000 under \$50,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$20,000 \$20,000 under \$20,000 \$75,000 under \$50,000 \$75,000 under \$50,000 \$75,000 under \$50,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$20,000 under \$500,000 \$75,000 under \$500,000	tax re Number of returns (11) 17,768,834 80,947 14,845 18,178 41,256 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348 305,593 1,881,821 2,344,866 4,572,997 2,792,618 2,153,311 411,556 312,779 83,146 11,566	######################################	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,486 286,193 279,028 286,193 256,191 253,758 244,442 279,188 255,170 208,792 246,425 246,425 250,256 223,968 217,430 1,124,279 1,012,714 1,542,148 918,692 851,618 238,476	isss loss Amount (16) 69,915,552 - 4,783,063 - 87,763 - 39,669 113,890 463,353 587,019 607,801 737,037 612,280 833,973 887,101 12,13,767 1,202,312 746,019 944,244 1,081,646 1,163,446 1,163,446 1,163,464 1,163,464 1,163,464 1,163,464 1,163,464 1,163,465 1,057,830 1,076,554 827,929 986,104 1,983,075 6,032,130 8,706,910 7,612,681 12,898,085 6,338,657 7,411,205 2,828,546 799,522	in adjusted (Number of returns returns (17) 11,572,923 45,669 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 401,573 386,342 297,733 333,204 330,284 305,714 320,147 308,735 1,162,675 813,465 1,307,093 842,577 753,168 307,779 177,989 110,194 3,37,771 4,580	Amount (18) 80,003,021 224,178 27,7562 93,526 276,224 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,055,218 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,270,185 2,182,146 1,786,485 550,500 150,198	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,77,25 56,360 77,163 57,470 64,251 64,637 50,918 45,149 267,140 218,268 232,484 232,246 3172,545 179,304 45,756	Loss
All returns, total No adjusted gross income	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348 305,639 1,881,821 2,344,866 4,572,987 2,792,618 2,153,311 411,556 312,778 83,146 12,606 6,943	######################################	Number of returns (13) 347,239 467	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,143 279,028 264,078 268,381 256,191 253,758 244,442 279,198 255,170 208,792 234,875 261,820 246,425 223,969 217,430 1,124,2779 1,012,714 1,542,148 918,692 851,618 238,476 199,443 58,944 10,318	less loss Amount (16) 69,915,552 - 4,763,063 - 87,763 - 39,639 113,890 463,353 597,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 746,019 944,244 1,081,646 1,163,446	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 330,264 305,714 308,753 1,162,675 813,485 1,307,093 842,577 753,168 177,989 110,194 33,771 4,580	moss income Amount (18) 80,003,021 224,178 27,562 93,526 276,224 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,063,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,627,003 8,679,891 16,753,884 11,023,461 1,756,485 550,500 150,198 118,799	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 37,7163 57,470 64,251 64,637 50,918 45,149 267,140 218,286 232,443 372,545 179,304 45,756 15,416 3,442 1,927	Loss
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$9,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$15,000 \$13,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$17,000 \$15,000 under \$19,000 \$18,000 under \$19,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$50,000 under \$10,000 \$50,000 under \$50,000 \$50,000 under \$500,000 \$50,000 under \$500,000 \$50,000 under \$500,000 \$50,000 under \$500,000 \$500,000 under \$1,000,000 \$10,000 under \$500,000	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,549 87,062 128,070 93,876 104,143 116,465 140,918 223,754 141,756 311,756 311,757 248,593 1,881,821 2,344,866 4,572,997 2,792,618 2,153,311 411,556 312,779 83,146 6,943	######################################	Number of returns (13) 347,239 467 4.045 11.750 11.750 12.359 14.046 13.050 13.	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 284,078 284,078 284,078 284,078 285,170 206,792 234,875 244,422 279,188 255,170 206,792 234,875 241,425 260,266 223,969 217,430 1,124,279 1,012,714 1,542,148 198,692 851,618 238,476 199,443 58,984 10,3119 5,620 8,880,835	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,355 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 1,203,124 1,081,646 1,163,446 1,163	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,264 305,714 320,147 308,753 1,162,675 813,465 1,307,093 1,477,989 110,194 33,777 4,5800 110,194 33,771 4,5800 2,422 10,380,790	moss income Amount (18) 80,003,021 224,178 27,582 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,103,353 2,308,016 2,113,737 2,2545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,270,185 2,270,185 2,627,003 8,679,891 8,547,370 8,096,153 2,152,146 8,547,370 8,096,153 2,152,146 1,766,485 150,500 150,198 118,799 75,783,533	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 77,163 57,470 64,251 64,637 50,918 45,149 267,140 218,286 232,443 172,545 179,304 39,204 45,755 15,416 3,442 1,927	Loss
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$18,000 under \$18,000 \$18,000 under \$18,000 \$18,000 under \$18,000 \$18,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$25,000 \$30,000 under \$25,000 \$30,000 under \$50,000 \$40,000 under \$75,000 \$75,000 under \$10,000 \$75,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$200,000	tax re Number of returns (11) 17,768,834 80,947 4,845 18,178 41,265 35,875 43,548 87,062 128,070 93,876 104,143 116,465 140,918 223,754 176,505 189,741 214,786 311,527 298,105 248,593 332,348 305,639 1,881,821 2,344,866 4,572,987 2,792,618 2,153,311 411,556 312,778 83,146 12,606 6,943	######################################	Number of returns (13) 347,239 467 4.045 11.750 11.750 12.359 14.046 13.050 13.	Arnount (14) 2,585,956 1,769	net profit Number of returns (15) 11,229,289 413,714 162,852 179,468 178,953 286,143 279,028 264,078 268,381 256,191 253,758 244,442 279,198 255,170 208,792 234,875 261,820 246,425 223,969 217,430 1,124,2779 1,012,714 1,542,148 918,692 851,618 238,476 199,443 58,944 10,318	less loss Amount (16) 69,915,552 - 4,783,063 - 97,763 - 39,659 113,890 463,355 567,019 607,801 737,037 612,280 833,973 887,101 1,213,767 1,202,312 1,203,124 1,081,646 1,163,466 1,163	in adjusted (Number of returns (17) 11,572,923 45,969 29,576 62,544 114,327 145,488 252,555 294,772 401,839 431,716 500,898 462,306 454,130 485,123 401,573 386,342 297,753 333,200 330,264 305,714 320,147 308,753 1,162,675 813,465 1,307,093 1,477,989 110,194 33,777 4,5800 110,194 33,771 4,5800 2,422 10,380,790	moss income Amount (18) 80,003,021 224,178 27,582 93,526 276,284 305,705 660,289 820,615 1,426,444 1,409,202 2,330,467 2,196,476 2,103,353 2,308,016 2,113,737 2,545,632 2,095,977 2,288,488 2,015,976 2,065,218 2,270,185 2,627,003 8,679,891 6,753,884 11,023,461 8,547,370 8,096,153 2,152,146 8,547,370 8,096,153 2,152,146 1,766,485 550,500 550,500 550,500 550,500 5758,533	Number of returns (19) 2,691,666 342,118 45,549 33,441 37,038 58,259 45,714 72,146 81,490 67,310 93,583 56,162 35,372 56,360 37,7163 57,470 64,251 64,637 50,918 45,149 267,140 218,286 232,443 372,545 179,304 45,756 15,416 3,442 1,927	Coss

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income — Continued

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

		Unemployment	compensation		Social Security income in AGI		Statutory adjustments			
Size of adjusted gross income	Total		In adjusted gross income		Number of		Total		Employee business expense .	
	*Number of returns	Amount	Number of returns	Amount	returns	, Amount	. Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	7,767,729	13,263,320	4,469,223	6,032,433	2,609,014	7,877,223	37,191,980	89,702,665	7,520,602	18,777,995
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	109,616 135,345 208,014 192,622	135,362 227,862 294,940 427,850 402,956 633,690		*14 — — — *5,461	*64 *1,832 *1,829		100,392 26,995 49,142 88,973 139,865 187,577	381,801 20,776 52,285 260,259 243,065 185,934	17,475 *5,492 *9,549 39,201 63,258 56,920	117,032 *10,169 *23,751 153,238 132,515 75,377
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	276,406 251,500 292,587 323,484 258,505	523,986 405,680 509,767 454,367 426,122	*8,090 *4,044 *18,010 *24,271 *18,010	*1,929 *1,173 *13,854 *9,417 *6,287	11111		226,239 372,221 428,814 483,681 529,819	264,327 431,155 508,588 702,196 744,210	77,872 91,496 76,381 110,953 112,968	160,921 189,984 217,763 326,480 262,109
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	279,810 223,548 285,285 213,335 183,915	519,164 450,420 518,075 381,642 328,330	*22,055 82,731 134,544 87,580 97,093	*11,836 39,145 88,144 93,905 88,984	*8,142 *2,025 *68 *6,553	*15,654 *4,074 — *212 *12,037	530,810 612,728 709,568 640,674 631,867	628,369 777,694 907,832 960,005 891,131	86,497 108,684 102,405 139,419 137,392	208,972 201,199 237,779 368,043 357,394
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	218,318 202,150 246,599 165,790 171,813	292,951 286,716 420,523 251,557 249,874	100,284 103,990 240,725 165,790 171,813	73,166 116,345 231,429 144,792 190,798	**4,047 	**498 	816,015 762,379 807,672 812,479 809,847	1,200,870 968,636 1,203,129 1,226,724 1,202,557	144,626 142,285 165,257 168,228 166,539	371,051 228,108 333,905 391,938 351,911
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	895,083 758,793 974,996 359,382 171,209	1,386,434 1,217,508 1,615,080 585,737 266,942	895,080 758,793 974,994 359,382 171,209	1,209,541 1,194,224 1,609,529 585,737 266,940	156,930 309,519 796,075 523,938 464,890	130,230 380,244 1,870,660 1,834,922 1,907,612	4,361,093 4,488,822 8,049,553 4,863,783 3,997,267	7,046,443 8,140,472 17,761,733 14,106,420 16,909,239	899,733 841,712 1,514,979 944,458 880,609	1,848,921 1,810,325 3,317,903 2,103,518 2,668,000
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	19,101 6,909 609 *42 *20	32,602 15,598 1,267 *231 *86	19,101 6,909 609 *42 *20	32,602 15,598 1,267 *231 *86	150,657 129,251 42,852 6,578 3,764	696,140 686,358 270,592 36,840 23,379	849,971 625,370 154,171 23,133 11,060	5,203,725 4,922,459 1,394,352 280,942 175,338	212,457 169,435 29,432 3,519 1,371	863,033 1,128,875 242,873 42,251 32,657
Taxable returns, total	6,384,195	10,423,843	4,425,193	5,986,458	2,585,103	7,828,074	35,478,336	86,744,445	7,140,034	17,510,828
Nontaxable returns, total	1,383,534	2,839,477	44,030	45,975	23,911	49,150	1,713,644	2,958,221	380,568	1,267,167

· · · · · · · · · · · · · · · · · · ·	Statutory_adjustments — Continued					Exemptions				
Size of adjusted gross income -	Payments to a retirement an	n individual rangement	Payments t	to a Keogh	Alimor	ny paid	Deduction married	for working couple	Number	Exemptions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount,	of exemptions	other than age or blindness
	(31)	(32)	(33)	(34)	(35)	(36) -	(37)	(38)	(39)	(40)
All returns, total	15,358,972	35,773,272	659,238	4,108,267	682,426	3,757,843	24,320,469	22,602,083	241,493,051	225,482,608
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000.	*2,033 *13,716 *18,226	69,035 *4,124 *20,630 *31,879 55,040	4,635 — — — —	22,436 — — — *60	11,096 *1,830 *1,831 *11,799 *4,047	*915 *71 *41,278	*8,882 11,122 *21,374	. 1,528 *7,451	4,621,824 4,784,602	2,350,278 2,884,329 4,476,921 4,554,562
\$4,000 under \$5,000	46,167	74,368	. 7	*549	*5,922	*1,091 *18,420	23,351 57,599	3,973 6,897	5,190,429 6,057,915	4,852,230 5,478,159
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	87,634	87,808 134,545 178,120 224,839 261,360	*1,830 *2,260 *3,660 *5,494	*518 *6,915 *10,823 *5,410	*12,135 *1,830 *10,114 *10,600	*25 *22,248 *1,098 *40,068 *25,650	102,062 158,948 228,430 185,082 257,204	13,500 32,409 52,083 43,907 60,747	5,915,701 6,720,985 6,886,572 7,143,647 6,545,052	5,275,031 5,993,442 6,095,769 6,254,333 5,793,425
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	142,708 181,588 236,415 218,805 172,891	236,399 323,489 396,141 361,911 304,540	*1,925 *14,761 *12,400 *5,223 *3,092	*10,253 *19,274 *16,590 *9,304 *9,977	*2,554 *19,017 25,275 *8,781 *14,643	*18,908 *50,579 57,998 *14,689 *49,449	315,348 339,486 378,144 317,445 340,654	81,195 93,453 119,909 110,610 121,115	6,561,535 6,558,447 6,809,927 6,157,719 5,817,867	5,798,805 5,868,775 6,170,914 5,586,696 5,312,144-
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	267,897 250,030 248,332 249,365 269,960	484,061 398,185 473,572 468,859 503,664	*2,355 *6,777 *8,520 *5,222 *7,258	*8,868 *21,040 *4,860 *8,028 *10,772	*17,249 *13,604 26,396 *12,744 *8,415	*60,688 *34,616 86,716 *55,469 *43,288	451,852 458,706 476,827 453,277 469,092	191,294 191,678 206,911 229,222 246,722	5,711,990 6,129,377 5,982,477 5,444,647 5,167,388	5,189,439 5,641,979 5,503,183 4,993,817 4,817,064
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	1,421,615 1,546,799 3,155,053 2,306,308 2,570,646	2,700,619 3,141,074 7,098,110 5,916,957 7,490,179	38,574 60,384 75,051 67,196 145,467	90,787 157,811 223,226 327,840 851,980	71,018 55,650 100,696 78,388 74,379	228,866 251,151 530,357 367,275 511,780	2,767,287 3,096,485 5,904,747 3,716,872 2,881,911	1,736,891 2,367,805 5,821,659 4,835,713 4,666,439	23,340,547 22,105,224 34,651,354 19,376,610 15,381,759	21,999,825 21,268,017 33,608,911 18,667,746 14,692,501
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	696,594 549,959 131,239 20,131 9,033	2,171,629 1,680,025 395,595 59,498 27,017	77,808 78,400 23,471 3,754 1,887	663,067 1,051,295 427,931 94,589 54,063	39,594 30,398 9,131 2,072 1,211	394,284 434,493 191,493 66,769 51,804	490,355 289,773 66,163 8,693 4,253	812,677 400,536 101,683 13,154 6,755	3,443,621 2,631,263 694,350 104,418 54,030	3,199,536 2,410,660 606,105 91,674 46,338
Taxable returns, total	15,042,664 316,308	35,105,175 668,097	630,305 28,933	4,006,473 101,794	614,852	3,467,326	23,254,301	22,248,587	201,876,375	n.a.
monazaro rotano, total	310,300	908,097	20,933	101,794	67,574	290,517	1,066,168	353,496	39,616,676	n.a.

Footnotes at end of table

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income — Continued

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

	Contributions for nonit	deduction emizers	Returns with itemized deductions								
Size of adjusted gross income	Number of		Number	Total	Medical and dental expense deduction		Taxes paid	deduction	Interest paid deduction		
	returns	Amount	of returns	itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	
il returns, total	23,073,489	1,174,145	38,223,010	356,427,100	10,628,206	21,349,054	37,938,974	115,917,237	34,572,310	155,203,53	
No adjusted gross income		4,509	 42,552	— 367,967	30,007	72,606	40,722		 32,154	219.97	
\$1,000 under \$2,000		12,311	146,167	235,405	23,775	33,720	113,806	43,032	27,038	139,40	
\$2,000 under \$3,000	. 383,735	14,499	149,086	344,445	42,040	81,918	132,906	51,215	39,065	131,2	
\$3,000 under \$4,000 \$4,000 under \$5,000	. 714,534 849,619	27,917 35,985	99,652 231,362	280,814 1,143,418	27,622 115,730	66,927 362,955	71,337 172,904	40,77 <i>2</i> 159,515	35,312 111,829	115,5 424,8	
\$5,000 under \$6,000	1 1	38,140	271,456	1,388,644	206,617	630,434	253,445	225,434	169,903	346,2	
\$6,000 under \$7,000	1,046,683	50,164	310,137	1,620,814	216,459	476,339	308,303	303,748	224,409	518,5	
\$7,000 under \$8,000 \$8,000 under \$9,000	1,152,538 1,215,519	56,670 61,191	281,002 409,042	1,482,300 2,269,311	210,204 297,318	587,997 845,527	263,646 388,818	228,315 362,693	186,099 301,468	435,7 785,0	
\$9,000 under \$10,000		54,585	344,687	1,944,219	242,683	629,238	328,508	360,800	265,361	698,4	
\$10,000 under \$11,000	1,181,028	60,138	459,377	2,480,765	309,620	763,435	457,547	533,851	349,605	800,3	
\$11,000 under \$12,000	1,056,572	53,589 54,924	547,686 536 316	2,912,823 2,629,146	338,887 310,061	636,008 480,123	545,856 514,076	652,703 633,904	453,592 420,051	1,151,0 1,000,8	
\$12,000 under \$13,000\$13,000 under \$14,000		49,760	526,216 582,118	3,609,087	326,020	1,044,255	575,191	707,672	503,737	1,325,0	
\$14,000 under \$15,000	. 917,538	48,013	510,536	2,686,383	258,293	444,268	510,536	671,187	425,417	1,118,2	
\$15,000 under \$16,000	. 905,012	44,943	684,526	3,811,169	372,464	612,437	684,526	901,667	599,249	1,624,6	
\$16,000 under \$17,000 \$17,000 under \$18,000	. 847,037 876,963	43,962 46,417	711,540 686,928	3,983,171 3,913,004	314,273 315,102	672,135 603,529	707,495 686,928	1,063,355 1,053,921	633,766 595,721	1,574,0 1,622,7	
\$18,000 under \$19,000	712,477	37,720	783,529	4,539,791	372,958	665,372	783,529	1,222,584	709,089	1,868,7	
\$19,000 under \$20,000	613,628	33,347	776,799	4,293,407	305,599	429,492	765,827	1,189,324	704,385	1,871,7	
\$20,000 under \$25,000\$25,000 under \$30,000	2,568,316 1,597,036	139,559 91,518	4,219,906 4,770,842	26,374,988 33,530,975	1,540,229 1,301,902	2,261,872 1,850,568	4,213,515 4,762,142	7,668,907 10,401,845	3,872,379 4,483,727	11,910,8 15,587,8	
\$30,000 under \$40,000		78,216	8,859,794	72,612,788	1,786,631	3,125,366	8,851,092	23,882,308	8,400,649	33,870,7	
\$40,000 under \$50,000	401,941	23,614	5,359,898	52,994,103	747,117	1,401,436	5,351,196	18,667,038	5,075,031	24,341,7	
\$50,000 under \$75,000	1	10,643	4,443,529	59,685,442	498,218	1,558,134	4,440,761	21,117,507	4,142,196	26,891,6	
\$75,000 under \$100,000 \$100,000 under \$200,000	18,634 7,567	1,194 500	1,009,107 756,311	19,839,487 22,348,602	77,715 33,926	490,836 322,102	1,008,912 756,311	7,064,850 8,047,869	912,718 677,621	8,752,1 9,285,6	
\$200,000 under \$500,000	1,545	105	201,064	12,347,873	6,059	174,335	200,999	4,559,449	178,451	4,019,0	
\$500,000 under \$1,000,000 \$1,000,000 or more		8	31,612 16,549	4,045,638 6,711,118	550 127	19,124 6,566	31,606 16,534	1,581,310 2,493,060	27,758 14,530	1,238,3 1,532,5	
Taxable returns, total	1	1,069,832	36,398,673	337,234,933	9,350,036	16,239,866	36,202,417	113,081,378	33,110,239	146,292,2	
Nontaxable returns, total	1 ' '										
			1 824 337	10 102 167	1 279 170	5 109 189	1 738.5571	2,835,8591	1.462.071		
	2,371,891	104,313	1,824,337	19,192,167	1,278,170	5,109,189	1,736,557	2,835,859	1,462,071		
	2,3/1,891		1,824,337		ntinued		1,736,557 Taxable		Income before		
Size of adjusted gross income	Contribution	Return	s with itemized o	leductions — Cor	ntinued Net cas theft	ualty or	Taxable Number of		Income before of	tax	
	Contribution Number of returns	Returns deduction Amount	s with itemized of Miscellaneous Number of returns	leductions — Con s deductions Amount	Net cas theft Number of returns	ualty or loss Amount	Taxable Number of returns	income Amount	Number of returns	e tax redits Amount	
Size of adjusted gross income	Contribution Number of returns (51)	Returns deduction Amount (52)	Miscellaneous Number of returns (53)	leductions — Con s deductions Amount (54)	Net cas theft Number of returns (55)	ualty or loss Amount (58)	Taxable Number of returns (57)	Amount (58)	Number of returns	Arnount (60)	
Size of adjusted gross income	Contribution Number of returns (51) 34,680,082	Returns deduction Amount	s with itemized of Miscellaneous Number of returns	leductions — Con s deductions Amount	Net cas theft Number of returns (55)	ualty or loss Amount	Taxable Number of returns	Amount (58)	Number of returns (59)	Amount (60)	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082	Return s deduction Amount (52) 42,419,804	Miscellaneous Number of returns (53) 31,550,214	Amount (54)	Net case theft Number of returns (55) 244,751	ualty or loss Amount (56) 798,000	Number of returns (57)	Amount (58) 1,714,704,713	Number of returns (59) 84,661,717 10,887	Amount (60) 310,963,0	
Size of adjusted gross income	Contribution Number of returns (51) 34,680,082 34,647 25,196	Return s deduction Amount (52) 42,419,604 8,999 6,011	Miscellaneous Number of returns (53) 31,550,214 25,448 62,510	Amount (54) 20,739,666 38,933 13,174	Net cas theft Number of returns (55) 244,751	ualty or loss Amount (56) 798,000	Number of returns (57) 94,444,394	(58) 1,714,704,713 "64,884 2,016,727	Number of returns (59) 84,661,717 10,887 **256,655	Amount (60) 310,963,0 50,1 **12,7	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448	Return s deduction Amount (52) 42,419,804 8,999 6,011 37,617	Miscellaneous Number of returns (53) 31,550,214	Amount (54) 20,739,686	Net cas theft Number of returns (55) 244,751	ualty or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076	(58) 1,714,704,713	Number of returns (59) 84,661,717 10,887 **256,655 **	Amount (60) 310,963,0 50,1 **12,7	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889	Miscellaneous Number of returns (53) 31,550,214 25,448 62,510 **124,121	Amount (54) 20,739,666 38,933 13,174 **85,982 **	Net cas their Number of returns (55) 244,751	ualty or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842	(58) 1,714,704,713 	Number of returns (59) 84,661,717 10,887 **256,655	Amount (60) 310,963,0 12,7 27,6 88,6	
All returns, total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050	s with itemized of Miscellaneous Number of returns (53) 31,550,214 25,448 62,510 *124,121 137,680	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 **147,892	Net cas theft Number of returns (55) 244,751	ualty or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,642 3,484,109	(58) 1,714,704,713	Incombefore of returns (59) 84,661,717 10,887 *256,655	(60) 310,963,0 **12,7 88,6 322,5	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 25,196 74,448 35,690 116,640 197,196 259,335	Return 8 deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301	s with itemized of Miscellaneous Number of returns (53) 31,550,214 62,510 **124,121 137,680 149,197 191,458	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 147,892 37,019 122,970	Net cas theft Number of returns (55) 244,751	uaity or loss Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,259,736	(58) 1,714,704,713 *64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478	Incombefore of returns (59) 84,661,717 10,887 *256,655 1,738,829 2,634,051 2,526,650 2,556,704	2 tax predits Amount (60) 310,963,4 50,112,12,12,12,12,13,13,13,13,13,13,13,13,13,13,13,13,13,	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 25,196 74,448 35,690 116,640 197,196 259,335 219,337	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328	s with itemized of Miscellaneous Number of returns (53) 31,550,214 82,510 **124,121 137,680 148,197 191,458 183,406	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 147,892 37,019 122,970 62,955	Net cas theft Number of returns (55) 244,751 *1,830 *1,830 *4,045 *11,750	uaity or loss Amount (56) 798,000 *51 *97 *1,129 *5,412 *36,953	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,185,842 3,484,109 3,101,843 3,259,736 3,307,284	Amount (58) 1,714,704,713 *64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478 14,382,240 17,787,665	Incommediate of the state of th	Amount (60) 310,963,1 50, 12, 12, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,990 116,640 197,196 259,335 219,337	Return 8 deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301	s with itemized of Miscellaneous Number of returns (53) 31,550,214 62,510 **124,121 137,680 149,197 191,458	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 147,892 37,019 122,970	Net cas theft Number of returns (55) 244,751	usity or loss Amount (56) 798,000 *51 *97 *1,129 *5,412	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,259,736	(58) 1,714,704,713 *64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478	Incombefore of returns (59) 84,661,717 10,887 *256,655 1,738,829 2,634,051 2,526,650 2,556,704	9 tax predits Amount (60) 310,963,6 50,0 27,6 88,6 322,5 539,8 814,1 1,201,6 1,607,8	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559	s with itemized of Miscellaneous Mumber of returns (53) 31,550,214 62,510 **124,121 137,680 148,197 191,458 183,406 263,207	eductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 147,992 37,019 122,970 62,955 77,528	Net cas theft Number of returns (55) 244,751	Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,078 3,165,96 3,165,96 3,165,96 3,101,843 3,307,284 3,307,284 3,307,284 3,307,284 3,3042,631 2,951,237	Amount (58) 1,714,704,713	Incommediate Number of returns (59) 84,861,717 10,887 *256,655 169,884 1,738,829 2,634,051 2,526,650 2,656,650 2,656,717 3,009,387 3,200,639 2,948,231 2,888,571	P tax predits Amount (60) 310,963,4 50, 12, 27,4 88,8 814,1,201,6,1 1,607,7 1,797,7 2,059,1	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,687,25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 291,896 398,792	Return a deduction Amount (52) 42,419,804 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,326 193,559 181,177 265,268	s with itemized of Miscellaneous Mumber of returns (53) 31,550,214 62,510 **124,121 317,680 148,197 191,458 183,406 263,207 258,091 310,923 391,559	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 147,992 62,955 77,528 68,252 94,863 97,889	Net cas theft Number of returns (55) 244,751	Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,927,938 3,042,631 2,951,237 2,963,185	(58) 1,714,704,713 *64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,787,685 21,280,000 21,857,607 23,560,161	Incombefore of returns (59) 84,661,717 10,887 *258,655 -1,738,829 2,634,051 2,656,704 3,009,837 3,200,639 2,948,231 2,988,571 2,921,881	9 tax redits Amount (60) 310,963,1 50,1 12,1 88,322,1 539,814,1,201,1,797,1 2,059,1 2,485,2	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840 197,196 294,557 294,557 294,557 398,792 499,911 447,907	Return s deduction Amount (52) 42,419,804 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791	s with itemized of Miscellaneous Number of returns (53) 31,550,214 62,510 *124,121 137,680 148,197 191,458 183,406 283,207 258,091 310,923 391,559 400,504	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,255 94,883 97,889 137,942	Net cas theft Number of returns (55) 244,751	waity or loss Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,642 3,484,109 3,101,843 3,259,736 3,307,284 3,397,058 3,042,631 2,951,237 2,963,185 2,901,031	Mount (58) 1,714,704,713 -64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478 14,382,240 17,787,665 21,280,000 21,857,667 23,560,161 26,546,913 26,346,730	Incommediate Number of returns (59) 84,861,717 10,887 *256,655 169,884 1,738,829 2,634,051 2,526,650 2,656,650 2,656,717 3,009,387 3,200,639 2,948,231 2,888,571	P tax credits Amount (60) 310,963,6 50,1 27,6 88,6 322,5 539,1 1,201,6 1,607,2 1,797,6 2,059,6 2,485,6 2,798,	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 25,196 74,448 35,580 116,640 197,196 259,335 219,337 294,557 291,686 398,792 447,907 447,907 445,865	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,817 13,889 47,050 144,054 162,301 167,328 193,559 181,177 285,288 375,152 370,781 331,512	Miscellaneous (53) 31,550,214 25,448 62,510 **124,121 137,680 148,197 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,367	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 147,992 62,955 77,528 68,252 94,863 97,889	Net cas theft Number of returns (55) 244,751	Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,927,938 3,042,631 2,951,237 2,963,185	Amount (58) 1,714,704,713	Incommediate Number of returns (59) 84,661,717 10,887 *256,655 169,884 1,738,829 2,634,051 2,526,650 2,556,704 3,009,387 3,200,839 2,948,231 2,888,571 2,921,881	P tax predits Amount (60) 310,963,6 50,1 27,6 88,6 322,2 539,814,1 201,6 1,807,2 1,797,6 2,485,2 2,798,3 3,065,2	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840 197,196 259,335 219,337 294,557 291,686 398,792 499,911 447,907 485,865 439,305	Return s deduction Amount (52) 42,419,804 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791 331,512 350,270 452,117	with itemized of Miscellaneous Miscellaneous (53) 31,550,214 25,448 62,510 124,121 137,680 148,197 191,458 183,406 283,207 258,091 310,923 391,559 400,504 450,367 385,000 534,444	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 168,790 102,407 213,368	Net cas theft Number of returns (55) 244,751	waity or loss Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,1615,642 3,464,109 3,101,843 3,259,736 3,307,284 3,397,058 3,042,631 2,951,237 2,983,185 2,901,031 2,722,506 2,442,621 2,462,412	Mmount (58) 1,714,704,713 - 64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478 14,982,240 17,787,665 21,280,000 21,857,607 23,560,181 26,546,913 28,348,730 29,145,745 28,349,474 30,586,401	Incommediate to the control of the c	P tax redits Amount (60) 310,963,6 50,1 27,6 88,6 322,5 539,1 1,201,6 1,607,2 1,797,6 2,059,6 2,485,4 3,066,5 3,066,6 3,425,6	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,687 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 291,686 398,792 489,911 447,907 485,865 439,305 614,030	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,117 453,278	Miscellaneous (53) 31,550,214 (62,510) 124,121 (73,486) 148,197 (73,486) 1	Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 188,790 102,407 213,368 220,388	Net cas theft Number of returns (55) 244,751	uaity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,259,736 3,042,631 2,951,237 2,963,185 2,901,031 2,722,506 2,442,821 2,462,412 2,462,412	Amount (58) 1,714,704,713	Incommediate of the second of	P tax predits Amount (60) 310,963,4 50, 12, 27, 88,8,8 3,22, 539, 814, 1,201, 1,607, 1,797, 2,485, 2,798, 3,065, 3,068, 3,425, 3,679, 3,679,	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840 197,196 259,335 294,557 291,686 398,792 499,911 447,907 485,865 439,305 614,030 598,184 624,070 598,184 672,747	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973	with itemized of Miscellaneous Miscellaneous (53) 31,550,214 62,510 124,121 137,680 148,197 191,458 183,406 263,207 258,091 310,923 391,559 400,504 450,367 385,0444 550,522 545,824 623,787	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,863 97,889 137,942 168,790 102,407 213,368 220,388 193,780 293,468	Net cas theft Number of returns (55) 244,751 1.830 4.4,045 11.750 8.899 5.874 9.809 11.773 9.919 11.0,598 3.884 3.884	uaity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394	Amount (58) 1,714,704,713	Incommedia Number of returns (59) 84,661,717 10,887 **256,655 169,884 1,738,829 2,634,051 2,526,650 2,656,403 2,948,231	9 tax predits Amount (60) 310,963,1 50,12,2 27,4 88,322,539,814,1 1,201,1 1,607,2 2,798,3 0,65,3 0,65,3 0,65,3 0,679,4 0,577,4 0,017,4	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840 197,196 259,335 294,557 291,686 398,792 499,911 447,907 485,865 439,305 614,030 598,184 624,070 598,184 672,747	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973 574,479	with itemized of Miscellaneous (53) (53) (53) (53) (53) (53) (53) (53)	Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 188,790 102,407 213,388 220,388 193,786 229,388	Net cas theft Number of returns (55) 2444,751	uaity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,237 3,484,109 3,101,843 3,397,058 3,042,637 2,963,185 2,901,031 2,722,506 2,442,821 2,452,97 2,934,200 2,180,302 2,182,003 2,183,003	Amount (58) 1,714,704,713	Incommediate to the second of	P tax predits Amount (60) 310,963,1 50,1 12,7 27,6 88,4 322,5 539,1 1,201,6 1,697,2 1,697,2 2,798,2 3,065,3 3,065,3 3,425,3 4,057,4 4,010,4 4,079,4	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 294,557 291,686 398,792 499,911 447,907 485,885 614,036 624,070 598,184 672,747 685,615	Return 8 deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973 574,479 2,884,874	s with itemized of Miscellaneous Mumber of returns (53) 31,550,214 62,510 **124,121 137,680 148,197 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,387 385,000 534,444 550,522 545,824 623,787 600,307 3,536,209	Amount (54) 20,739,666 38,933 13,174 **85,992 37,019 122,970 62,955 77,528 68,252 94,883 97,899 137,942 120,388 220,388 193,780 293,486 217,334	Net cas theft Number of returns (55) 244,751 -1,830 -1,830 -1,830 -1,1,750 -1,8,089 -5,874 -8,089 -14,773 -9,919 -10,598 -3,894 -3,205 -3,894 -3,205 -3,894 -3,205 -3,894 -3,205 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995 -3,894 -3,3,995	**Section 1.0	Taxable Number of returns (57) 94,444,394 32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,357,984 3,397,088 3,307,284 3,397,088 3,042,631 2,951,237 2,963,315 2,901,031 2,722,506 2,442,821 2,482,412 2,482,412 2,482,412 2,482,412 2,482,934,200 2,180,303 2,038,905	(58) 1,714,704,713	Incombefore of returns (59) 84,661,717 10,887 *256,655 1,738,829 2,634,051 2,526,650 2,556,704 3,009,387 3,200,639 2,948,231 2,888,571 2,921,881 2,872,729 2,696,858 2,429,641 2,439,028 2,414,499 2,384,669 2,177,243 2,032,073 8,819,782	9 tax redits Amount (60) 310,963,6 50,0 12,7 27,6 88,6,322,5 539,814,1,201,6 1,807,2,1,807,2 2,959,2,485,2 2,485,3,686,3 3,465,3,679,4 4,057,4,010,4,079,2 21,650,2	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,640 197,196 259,335 294,557 291,686 398,792 499,911 447,907 485,865 439,305 624,070 598,189 614,030 598,189 3734,7526	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 421,275 488,973 574,479 2,884,874 3,476,725	with itemized of Miscellaneous Number of returns (53) 31,550,214 62,510 124,121 137,680 148,187 191,458 183,406 263,207 258,091 310,923 391,559 400,504 450,367 385,040 550,522 545,824 623,787 600,307 3,586,209 3,987,447	Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 188,790 102,407 213,388 220,388 193,786 229,388	Net cas theft Number of returns (55) 244,751	uaity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394	Amount (58) 1,714,704,713	Incommediate to the second of	9 tax redits Amount (60) 310,963,6 50,0 12,7 88,6,322,5 53,1 1,201,6 1,201,6 1,201,6 1,201,6 1,001,6	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 291,686 398,792 499,911 447,907 485,865 439,305 624,070 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 5,116,561	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791 331,512 350,270 452,177 453,278 421,275 488,973 574,479 2,884,874 3,476,725 7,184,240 5,653,613	with itemized of Miscellaneous of returns (53) 31,550,214 62,510 124,121 137,680 148,197 191,458 183,406 283,207 258,091 310,923 391,569 400,504 450,367 385,000 534,444 550,522 545,824 623,787 600,309 3,937,447 7,607,220	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 168,780 220,388 183,780 293,468 217,834 1,573,139 2,013,085 4,408,300 2,890,660	Net cas theft Number of returns (55) 244,751	waity or loss Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,1615,842 3,484,109 3,101,843 3,259,738 3,307,284 3,397,058 3,342,631 2,951,237 2,983,185 2,901,031 2,722,506 2,442,412 2,428,976 2,394,200 2,180,303 2,038,905 8,834,535 7,622,240 1,1992,716 5,992,541	Mmount (58) 1,714,704,713	Incommediate to the control of the c	P tax predits Amount (60) 310,963,6 50,1 27,6 88,6 322,5 539,1 1,201,6 1,607,2 1,797,6 2,059,6 2,485,4 1,010,4 4,057,4 4,010,4 4,079,1 21,650,2 4,848,4 4,98,20,3 3,682,3 4,982,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,4 4,983,8	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 291,686 398,792 499,911 447,907 485,865 491,036 624,070 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 5,116,561 4,315,198	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 370,791 331,512 370,791 331,512 370,791 331,512 370,791 331,512 370,791 331,712 453,278 421,275 488,973 574,479 2,884,874 3,478,725 7,184,240 5,685,361 6,669,561	with itemized of Miscellaneous of returns (53) 31,550,214 25,448 62,510 124,121 37,680 148,197 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,367 353,404 550,522 453,767 600,307 3,587,477 7,607,220 4,608,872 3,874,376	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,899 137,942 168,790 102,407 213,368 220,388 133,780 293,488 217,934 1,573,139 2,013,085 4,408,300 2,889,666	Net cas theft Number of returns (55) 244,751	waity or loss Amount (58) 798,000	Taxable Number of returns (57) 94,444,394	Mmount (58) 1,714,704,713	Incommedia	P tax predits Amount (60) 310,963,0 50,1 12,7 27,6 88,6 322,5 539,1 1,201,6 1,607,2 1,797,6 2,059,6 3,066,5 3,066,5 3,068,6 4,057,4 4,010,7 4,079,1 21,659,8 4,048,4 49,820,9 39,622,2 48,309,	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,687,082 34,687,082 116,640 197,196 259,335 291,686 291,686 398,791 447,907 485,865 439,305 614,036 624,037 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 5,116,561 3,734,972 4,315,198	Return a deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,177 453,276 421,275 488,973 574,479 2,864,874 3,476,725 7,164,240 5,653,613 6,669,561	s with itemized of Miscellaneous Mumber of returns (53) 31,550,214 62,510 124,121 137,880 148,197 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,367 450,567 600,307 3,536,209 3,937,447 7,607,220 4,608,872 3,874,376 883,333	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 158,790 102,407 213,368 220,388 220,388 133,780 283,468 317,934 1,573,139 2,013,085 4,408,300 2,890,660 3,370,425	Net cas theft Number of returns (55) 244,751	**Section 1.5 Section 2.5 **Section	Taxable Number of returns (57) 94,444,394	(59) 1,714,704,713	Number of returns (59) 84,661,717 10,887 *256,655 *4,738,829 2,634,051 2,526,650 2,656,704 3,009,837 3,200,639 2,948,231 2,921,881 2,972,729 2,696,858 2,429,641 2,439,028 2,414,499 2,384,689 2,177,243 2,032,073 8,819,782 7,611,147 11,089,033 5,992,920 4,684,689 1,036,629	9 tax redits Amount (60) 310,963,0 50,1 **12,7 27,6 88,6 322,5 59,1 1,201,6 1,797,6 2,059,8 2,455,4 2,798,1 3,065,5 4,071,6 4,079,1 21,650,3 24,484,3 4,057,6 4,079,1 21,650,3 24,484,3 4,822,4 4,057,6 4,079,1 21,650,3	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,687,082 34,647 25,196 74,448 35,690 116,640 197,196 294,557 291,686 398,792 499,911 447,907 485,865 439,305 624,070 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 51,16,561 4,315,198 982,960 740,180	Return 8 deduction Amount (52) 42,419,804 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973 574,479 2,884,874 3,476,725 7,184,240 5,653,613 6,689,561 2,379,299	with itemized of Miscellaneous Miscellaneous (53) 31,550,214 25,448 62,510 124,121 137,680 148,187 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,367 385,005 534,444 550,522 545,824 623,767 600,30,209 3,987,447 7,600,807 4,600,807 4,600,807 2,874,376 883,333 653,969	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 **85,982 147,892 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 168,790 102,407 213,388 220,388 127,934 1,573,139 2,013,400 2,880,660 3,370,425	Net cas theft Number of returns (55) 244,751	*** Amount (58) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,165,842 3,484,109 3,101,843 3,927,058 3,042,631 2,951,237 2,963,185 2,901,031 2,722,506 2,442,821 2,4	(59) 1,714,704,713	Number of returns (59) 84,661,717 10,887 *256,655 ** 169,884 1,738,829 2,634,051 2,526,6704 3,009,837 3,200,639 2,948,231 2,881,571 2,921,881 2,872,729 2,696,658 2,429,641 2,439,028 2,414,499 2,384,689 2,177,243 2,032,073 8,819,782 7,611,147 11,089,033 5,992,920 4,684,689 1,036,629 767,568	9 tax redits Amount (60) 310,963,0 50,1 *12,7 28,6 322,5 39,1,201,6 1,607,2 1,797,6 2,456,4 2,798,1 3,065,5 3,078,4 4,010,7 4,079,1 21,650,3 24,484,04 48,304,6 48,304	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,687,082 34,647 25,196 74,448 35,690 116,640 197,196 259,335 219,337 294,557 291,686 398,792 499,911 447,807 485,865 624,070 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 5,116,581 4,315,198 982,960 740,180 196,130 196,130 196,130 196,130	Return 8 deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,268 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973 574,479 2,864,674 3,476,726 7,184,726 7,184,726 7,184,726 7,184,737 2,884,874 3,476,726 7,184,287 7,184,2	with itemized of Miscellaneous Miscellaneous Number of returns (53) 31,550,214 62,510 124,121 137,680 149,197 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,387 385,000 534,444 550,572 545,824 623,787 600,307 3,536,209 3,997,447 7,607,220 4,608,872 3,874,376 863,3967 4,376 863,3969 170,318 863,3969 170,318 863,3969 170,318 863,3969 170,318 863,3969 170,318 863,3969 170,318 863,3969 170,318 863,369 170,318 863,369 170,318 26,786	Amount (54) 20,739,666 38,933 13,174 **85,992 37,019 122,970 62,955 77,528 68,252 94,883 97,899 137,942 168,790 102,407 213,388 220,388 193,780 2,93,486 217,334 1,573,139 2,013,085 4,408,300 2,890,660 3,370,425 1,138,524 770,101 242,265	Net cas theft Number of returns (55) 244,751	**Mount** (56) 798,000	Taxable Number of returns (57) 94,444,394 32,359 2,880,571 3,028,076 3,1615,842 3,484,109 3,101,843 3,357,984 3,397,088 3,042,631 2,951,237 2,963,137 2,963,127 2,963,137 2,	(58) 1,714,704,713	Incombefore of returns (59) 84,661,717 10,887 *256,655 169,884 1,738,829 2,634,051 2,526,650 2,556,704 3,009,387 3,200,639 2,948,231 2,988,571 2,921,881 2,972,729 2,696,558 2,429,641 2,439,028 2,414,499 2,334,669 2,177,243 2,032,073 8,819,782 7,611,147 11,089,033 5,992,920 4,684,889 1,036,629 767,568 20,2538	9 tax redits Amount (60) 310,963,0 50,1 12,7 27,6 88,6 322,5 59,1 1,201,6,1 1,607,2 1,797,6 2,059,8 2,485,4 2,798,1 3,065,5 3,679,2 4,057,6 4,010,7 4,079,1 21,650,3 24,484,4 9,820,4 9,820,4 18,826,8 18,826,8 18,826,8 18,902,8	
All returns, total	Contribution Number of returns (51) 34,680,082 34,687,082 34,647 25,196 74,448 35,690 116,640 197,196 294,557 291,686 398,792 499,911 447,907 485,865 439,305 624,070 598,184 672,747 685,615 3,734,972 4,331,526 8,200,105 5,116,561 4,315,198 982,960 740,180 740,180 196,139 30,991 16,295	Return 8 deduction Amount (52) 42,419,804 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791 331,512 350,270 452,117 453,278 421,275 488,973 574,479 2,884,874 3,476,725 7,184,240 5,653,613 6,689,561 2,379,299 3,134,164 2,807,057 985,522 2,269,742	s with itemized of Miscellaneous Miscellaneous (53) 31,550,214 25,448 62,510 124,121 137,680 148,187 191,458 183,406 263,207 258,091 310,923 391,569 400,504 450,367 385,000 534,444 550,522 545,824 623,767 603,000 3,967,447 7,607,207 4,608,872 3,874,376 883,333 653,969 170,318 26,786 14,319	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 168,780 102,407 213,368 220,388 183,780 283,468 217,934 1,573,139 2,013,065 4,408,300 2,880,660 3,370,425 1,136,385 2,1538,524 770,101 242,265 4,01,231	Net cas theft Number of returns (55) 244,751	waity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 32,359 2,880,571 3,028,076 3,1615,842 3,484,109 3,101,843 3,259,736 3,307,284 3,307,284 3,307,284 3,307,284 3,307,284 3,307,284 3,291,331 2,722,506 2,442,821 2,482,412 2,482,412 2,482,412 2,482,412 2,482,412 2,482,412 2,482,412 2,482,412 2,482,412 2,482,616 1,036,878 6,834,535 7,822,240 11,092,716 5,992,541 4,885,618 1,036,878 1	(58) 1,714,704,713 64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478 14,932,240 17,787,655 21,280,000 21,557,607 23,560,161 26,546,913 28,348,730 29,145,745 28,349,474 30,586,401 32,909,722 33,962,337 32,722,264 32,499,802 11,684,655 216,599,559 68,583,236 68,683,236 678,686,952 45,309,582 17,516,453 31,436,700	Incommobelore of returns (59) 84,681,717 10,887 *258,655 16,98,4 1,738,829 2,634,051 2,526,650 2,526,650 2,526,650 2,948,231 2,888,571 2,921,881 2,872,729 2,966,558 2,429,641 2,439,028 2,414,499 2,177,243 2,032,073 8,819,782 7,611,147 11,089,033 5,992,920 4,684,689 1,036,629 767,558 202,538 31,689 31,689 31,689 31,689 31,689 31,689	P tax predits Amount (60) 310,963,0 50,1 12,7 27,6 88,6 322,5 539,1 1,201,6,1 1,607,2 1,797,6 2,059,8 2,485,2 3,065,5 3,068,2 4,057,6 4,010,7 4,079,4 49,820,4 39,622,4 49,820,4 39,622,4 49,820,4 38,622,6 48,309,4 18,826,6,417,1 19,002,6 8,190,0 15,447,3	
Size of adjusted gross income All returns, total	Contribution Number of returns (51) 34,680,082 34,647 25,196 74,448 35,690 116,840 197,196 294,557 294,557 294,557 447,907 485,865 487,907 6824,070 598,184 672,747 685,615 8,200,105 5,116,561 4,311,526 8,200,105 5,116,561 4,315,198 982,900 740,180 740,180 196,130 30,991 16,295 33,218,338	Return s deduction Amount (52) 42,419,604 8,999 6,011 37,617 13,889 47,050 144,054 162,301 167,328 193,559 181,177 265,288 375,152 370,791 331,512 350,217 453,278 421,275 488,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,884,973 574,479 2,885,3613 6,689,561 2,379,299 3,134,164 2,807,057 955,262 2,289,742 40,983,837	with itemized of Miscellaneous of returns (53) 31,550,214 62,510 124,121 137,680 148,197 191,458 183,406 283,207 258,091 310,923 391,569 400,504 450,367 385,000 3534,444 550,522 545,824 623,787 600,307 3,536,309 3,987,447 7,607,220 4,608,872 3,874,376 883,333 653,969 170,318 26,768 62,309 170,318 26,768 14,319 30,402,320	deductions — Cor s deductions Amount (54) 20,739,666 38,933 13,174 *85,982 37,019 122,970 62,955 77,528 68,252 94,883 97,889 137,942 168,780 102,407 213,368 220,388 183,780 283,468 217,934 1,573,139 2,013,065 4,408,300 2,880,660 3,370,425 1,136,385 2,1538,524 770,101 242,265 4,01,231	Net cas thefit Number of returns (55) 244,751	waity or loss Amount (56) 798,000	Taxable Number of returns (57) 94,444,394 *32,359 2,880,571 3,028,076 3,1615,642 3,464,109 3,101,843 3,259,736 3,307,284 3,397,058 3,304,2631 2,951,237 2,963,165 2,901,031 2,722,506 2,442,821 2,468,976 2,394,200 2,180,303 2,036,905 6,834,535 7,622,240 11,092,716 5,992,541 4,685,618 1,036,878 767,834 202,654 31,700 16,593 81,813,883	(58) 1,714,704,713 64,884 2,016,727 4,490,909 7,149,126 10,122,843 11,632,478 14,932,240 17,787,655 21,280,000 21,557,607 23,560,161 26,546,913 28,348,730 29,145,745 28,349,474 30,586,401 32,909,722 33,962,337 32,722,264 32,499,802 11,684,655 216,599,559 68,583,236 68,683,236 678,686,952 45,309,582 17,516,453 31,436,700	Incombefore of returns (59) 84,661,717 10,887 *256,655 169,884 1,738,829 2,634,051 2,526,650 2,556,704 3,009,387 3,200,639 2,948,231 2,988,571 2,921,881 2,972,729 2,696,558 2,429,641 2,439,028 2,414,499 2,334,669 2,177,243 2,032,073 8,819,782 7,611,147 11,089,033 5,992,920 4,684,889 1,036,629 767,568 20,2538	P tax predits Amount (60) 310,963,0 50,1 12,7 27,6 88,6,8 322,5 539,1 1,201,6 1,607,2 1,797,6 2,059,8 4,057,8 4,057,8 4,079,1 21,650,3 49,820,4 49,820,4 49,820,4 49,820,4 49,820,4 49,820,4 49,820,4	

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Total tax	credits	Income tax after credits		Alternative minimum tax		Total income tax				Total tax liability		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Percent of all returns	Amount	Average (dollars)	Number of returns	Amount	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Ali returns, total	20,530,609	8,901,812	81,789,254	302,061,242	237,305	1,899,861	81,850,383	82.2	303,969,892	3,714	83,738,512	315,023,856	
No adjusted gross income \$1 under \$1,000	4,915	2,151	10,237 *4,045	47,963 121	•••	219,261	17,966 4,046	0.2	144	14,889 36	219,896 50,657	398,739 16,935	
\$1,000 under \$2,000 \$2,000 under \$3,000	**12,136 —	_	240,474 169,884	11,918 27,630	*244	**173 *4,602	240,485 170,128		12,068 32,232	50 189	412,660 344,914	36,894 78,085	
\$3,000 under \$4,000 \$4,000 under \$5,000	43,346 234,952	1,270 12,138	1,719,370 2,436,928	87,411 310,374	*50 *49	*502 *2,071	1,719,420 2,436,977			51	1,891,150 2,573,290	167,554 387,512	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	389,819 601,869 790,816 846,286 850,438	42,738 90,688 156,148 166,123 128,172	2,202,339 2,144,881 2,467,560 2,887,538 2,774,213	496,442 723,903 1,045,470 1,441,166 1,669,448	**201	*338 **1,164 **12,015	2,202,358 2,145,081 2,467,561 2,889,256 2,774,214	64.4 73.4	496,780 725,053 1,045,484 1,453,150 1,669,479	226 338 424 503 602	2,336,992 2,291,464 2,585,556 2,989,985 2,833,061	580,028 825,853 1,166,025 1,612,432 1,823,088	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	451,281 363,279 453,644 443,338 421,213	125,253 121,577 150,786 147,833 148,106	2,793,537 2,815,785 2,779,865 2,620,472 2,400,148	1,934,632 2,363,825 2,647,340 2,917,683 2,920,153	*635 *197 *59 *74 *9	*2,926 *2,362 *1,993 *2,552 *202	2,794,172 2,815,982 2,779,924 2,620,540 2,400,157	93.7 94.1 95.6 95.3 98.1	1,937,558 2,366,168 2,649,333 2,920,235 2,920,356	693 840 953 1,114 1,217	2,831,691 2,886,631 2,817,698 2,656,383 2,424,589	2,141,956 2,581,928 2,820,316 3,077,835 3,139,755	
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	495,858 477,469 379,100 402,146 401,829	154,619 157,370 125,989 132,208 139,234	2,418,987 2,382,728 2,363,439 2,143,029 2,015,536	3,270,585 3,521,905 3,931,693 3,878,581 3,939,926	*198 *190 *549 *1,176 *599	*2,163 *1,289 *5,092 *777 *12,469	2,419,185 2,382,871 2,363,988 2,143,029 2,016,135	98.1 97.8 98.6 98.1 98.9	3,272,748 3,523,194 3,936,786 3,879,358 3,952,395	1,353 1,479 1,665 1,810 1,960	2,436,751 2,403,001 2,382,550 2,161,589 2,031,316	3,507,930 3,727,981 4,123,411 4,033,903 4,166,436	
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	2,035,803 2,050,003 3,302,513 1,992,139 1,899,156	665,172 716,883 1,128,167 836,251 971,284	8,735,369 7,549,858 11,029,869 5,970,404 4,668,545	20,985,205 23,767,418 48,692,243 38,785,754 47,338,197	.7,552 6,539 27,961 49,939 49,462	17,628 8,473 74,953 67,360 240,884	8,739,127 7,550,769 11,035,091 5,981,231 4,683,316	98.7 98.9 99.4 99.8 99.8	21,002,833 23,775,891 48,767,196 38,853,114 47,579,080	2,403 3,149 4,419 6,496 10,159	8,792,492 7,587,487 11,063,857 5,986,180 4,687,095	22,000,245 24,781,965 50,219,912 39,933,245 49,055,571	
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	522,094 472,508 152,226 25,743 14,690	434,737 948,605 556,281 223,871 417,471	1,030,333 763,637 202,025 31,638 16,581	18,392,222 25,469,365 18,445,749 7,967,117 15,029,800	27,078 34,956 16,624 2,268 1,224	149,876 408,421 414,547 111,029 134,736	1,036,650 769,136 203,123 31,834 16,631	99.7 99.8 99.7 99.8 99.8	18,542,734 25,879,298 18,662,592 8,079,442 15,167,318	17,887 33,647 92,863 253,799 911,991	1,038,217 769,488 203,366 31,870 16,636	19,172,749 26,592,853 19,247,764 8,221,961 15,382,994	
Taxable returns, total Nontaxable returns, total	17,698,007 2,832,602	7,755,176 1,146,636	81,789,254 —	302,061,242 —	237,305 —	1,899,861	81,850,383 —	100.0 —	303,969,892 —	3,714 —	81,850,383 1,888,129	313,850,638 1,173,218	

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

Data combined to avoid disclosure of information for specific taxpayers.

A. Note: Detail may not add to total because of rounding.