

Statistics of Income

# SOI BULLETIN

Department of the Treasury  
Internal Revenue Service

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Department of the Treasury  
Internal Revenue Service

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

Information on the availability of additional unpublished data concerning the topics in this issue may be obtained by writing to the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

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Washington, DC 20224

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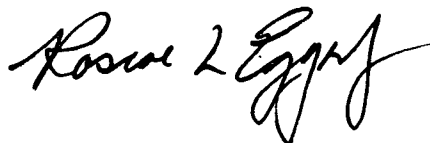
The Honorable Donald T. Regan  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the Spring 1983 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws. Presented in this issue are recent financial and tax data obtained from tax returns and associated supporting schedules.

With kind regards,

Sincerely,

A handwritten signature in black ink, appearing to read "Roscoe L. Eggen". The signature is written in a cursive style with a large, sweeping initial "R".

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  - The Environmental Superfund, 1982
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# Individual Income by ZIP Code Area, 1969 and 1979

By Robert A. Wilson and H. Lock Oh\*

Much has been written about shifts in economic activity from the so-called "snow belt" to the "sun belt" states; ZIP Code area data based on individual income tax returns tend to confirm this. In addition though, they seem to reflect a trend away from the large industrial, commercial and financial centers of nationwide significance, to smaller urban areas that are often tied to local or regional economies, and areas in which governmental operations are dominant. Not yet reflected in these data is the full impact of the recent recession on some of the larger industrial cities, such as Detroit or Pittsburgh.

To a degree this trend to the smaller cities is consistent with the shift to the sun belt because the older northern and midwestern cities are the recognized centers of industrial, commercial and financial activity and these are the cities that are on the decline. However, judging by the data, there appear to be other major factors at work as well, such as the emergence of new boomtowns in the 1970's located in areas associated with energy-related resources, such as oil, coal or gas. Other boomtowns are part of the move to the South and West with sharp increases in returns filed and income reported for cities situated in recreation or resort areas as well as in areas long popular with retired individuals. Overriding the effects of regional migration, one can also see evidence of the continuing movement, especially of higher income taxpayers, from center city ZIP Code areas to surrounding suburbs [1].

It is only when ZIP Code data are aggregated by state that the shifts from the snow belt to the sun belt begin to emerge more definitively. Regional moves from the North and Midwest to the South and West are clearly reflected in the growth patterns by state for returns filed shown in Figure A. Figure B, also by State, shows rates of change in real median "adjusted gross income" (AGI) between 1969 and 1979 as measured in constant (1979) dollars adjusted for inflation [2]. The causes of the changes in median income at the state (or regional) level are not as readily apparent, however. Analyses are complicated by a number of factors, notably tax law changes. Some of these factors are discussed later on in this article.

Nevertheless, it is fair to say that as a general rule the less affluent, including many retirees, account for most migration. To the extent that these less affluent people are not replaced by more of the same, the individuals who "stay behind", i.e., the non-migrants, are the more affluent people. If in regard to Figure B this generalization is accepted, it helps explain the rise in median income in some of the farm states of the Midwest. Areas that are on the receiving end of this migration may well have

lower median incomes as a result. This offers one possible explanation for the low income growth rates shown in Figure B for some of the same states of the South and West that witnessed sharp increases in the number of returns filed [3].

Ranked in Figure C are the three-digit ZIP Code areas that had the largest and smallest median incomes for 1979. Also shown, in Figure D, are the highest growth areas for 1979 based on rate of increase in returns filed and in median AGI. Some liberties have been taken in describing the areas in order to clarify their location. It should be noted that the rankings based on median AGI that involve ZIP Code areas with small numbers of taxpayers may be affected by sampling error, especially for 1979. Because in many instances the median income rankings differ from one another by only a few dollars, this limitation should be borne in mind when using the data. Thus, in Figure C, for instance, the number one ranking ascribed to the Northern Virginia area in the Washington, DC, suburbs, based on 334,000 returns, is statistically far more reliable than the number eleven ranking ascribed to the Rawlins area in south central Wyoming, based on about 10,000 returns. The effects of sampling variability on the ZIP Code data are discussed at the end of this article.

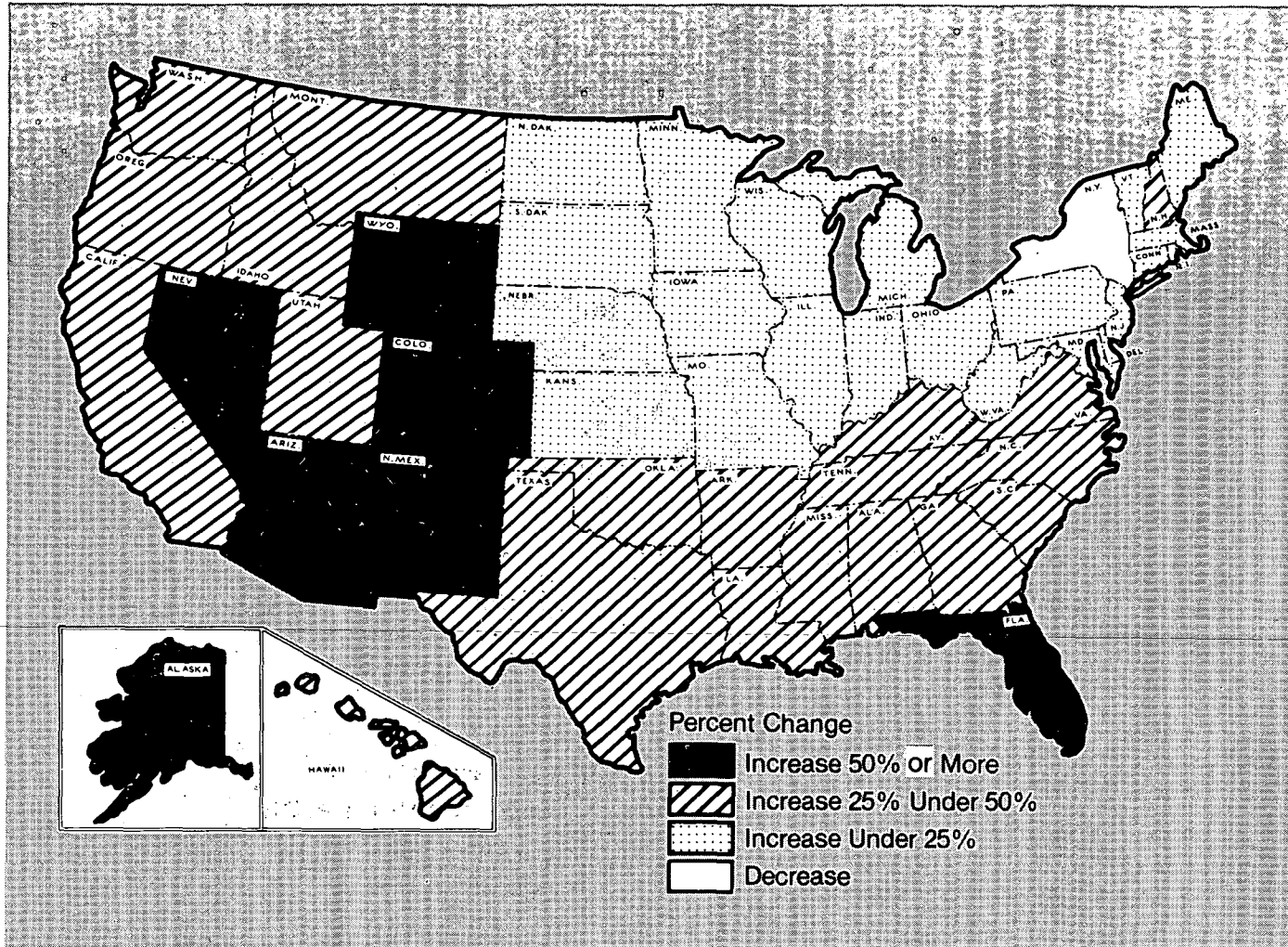
Actually the "area" with the highest rate of growth in returns filed was "202-205", a ZIP Code number applicable to Federal Government facilities in Washington, DC. For this "area", there was a sharp increase in the number of Federal employees who used their place of business as the address they reported on their tax returns. The effect on ZIP Code data of individual taxpayers who used a business address (or the address of a lawyer or accountant) or who used a post office box in a community other than the one they lived in, is not known for other areas of the country, although it is an obvious limitation, especially for large urban areas. This should be kept in mind, for example, when using the ZIP Code area data for Manhattan (code 100) in New York City.

## CONCEPTUAL AND DATA LIMITATIONS

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

\*Robert A. Wilson is Chief, Coordination and Publications Staff; H. Lock Oh is a member of that Staff. Special assistance was provided by Frances Strong.

**Figure A**  
**Percent Change in Number of Returns,**  
**1979 over 1969**



#### Conceptual Limitations

The ZIP Code area is a comparatively new geographic reporting unit overlapping political boundaries, such as those of counties, that normally serve as the basis for most local area statistics. There are 837 three-digit ZIP Code areas, each of which represents a postal "sectional center" or "zoned city". Sectional centers serve as "hub" cities (which include surrounding smaller towns and rural areas) in which mail is sorted for distribution to peripheral postal outlets which are, in turn, identified by the fourth and fifth digits of the ZIP Code. Zoned city boundaries generally coincide with those of the larger communities or cities.

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

ZIP Code areas obviously have limitations when used for this purpose. In contrast to counties, only limited data are currently available by ZIP Code area [4]. Moreover, because their boundaries may change, what historical data there are by ZIP Code may be difficult to compare [5]. Also, ZIP Code boundaries, particularly at the three-digit level, while significant for measuring some trends, can obscure others. In the ranking of the largest areas above, for instance, prosperous Maryland suburbs of Washington, DC, do not even appear among the top ten, not because they are less prosperous, but because as of 1979 Maryland suburbs were included in the same Washington, DC, ZIP Code areas as Washington itself and the city of Washington is not as affluent as its suburbs in Maryland. (As a corollary, it was not possible to present state data for 1969 or 1979 for Maryland using only the ZIP Code unless the District of Columbia was treated as if it were part of Maryland).

Summarized below are the number of three-digit ZIP Code areas whose boundaries were changed between 1969 and 1979. About 18 percent of the areas were affected. While former boundaries can be generally reconstructed by a regrouping of the underlying five-digit areas, no attempt was made to do so for this article.





## Individual Income by ZIP Code Area

Figure C

Highest Income Areas Based on Median AGI, 1979					Lowest Income Areas Based on Median AGI, 1979				
1979 Ranking	ZIP Code Area	3-Digit Code	Median AGI 1979 1969 (expressed in 1979 dollars)		Ranking	Zip Code Area	3-Digit Code	Median AGI 1979 1969 (expressed in 1979 dollars)	
1	Northern Virginia area, Virginia	220-221	\$17,934	\$17,679	1	Gallup (New Mexico) area, Arizona section	865	\$6,574	\$8,278
2	Summit area, New Jersey	079	17,883	17,568	2	Somerset southern suburbs, Kentucky	426	7,658	5,982
3	*Shawnee Mission area, Kansas	662	17,625	18,025	3	Uvalde area, Texas	788	7,678	6,506
4	Denver southern suburbs, Colorado	801	17,437	15,819	4	Las Vegas area, New Mexico	877	7,706	5,760
5	Rock Springs eastern area, Wyoming	829	17,389	11,800	5	Socorro area, New Mexico	878	7,720	6,678
6	Hicksville (city) area, New York	118	17,159	17,917	6	McAllen area, Texas	785	7,812	6,416
7	Seattle suburbs, Washington	980	16,926	17,650	7	Mobridge area, South Dakota	576	7,843	7,549
8	Chicago South Suburban (western) area, Illinois	605	16,913	17,284	8	Ellsworth area, Maine	046	8,030	9,137
9	Peoria suburbs, Illinois	615	16,771	14,817	9	Gallup area, New Mexico	873	8,108	7,120
10	Flint suburbs, Michigan	484	16,731	15,510	10	Tucumcari area, New Mexico	884	8,181	6,052
11	Rawlins area, Wyoming	823	16,730	11,589	11	Greenville area, Mississippi	387	8,231	7,737
12	Royal Oak area, Michigan	480	16,610	17,550	12	Alamosa area, Colorado	811	8,388	7,608
13	Conroe area, Texas	773	16,535	10,974	13	Truth or Consequences area, New Mexico	879	8,393	5,555
14	Gary suburbs, Indiana	463	16,458	15,426	14	Selma area, Alabama	367	8,411	8,285
15	*Detroit suburbs, Michigan	481	16,360	17,360	15	Gainesville (Georgia) area, North Carolina section	289	8,461	7,824
16	Juneau area, Alaska	998	16,327	16,700	16	Atlantic City (city) area, New Jersey	084	8,535	7,152
17	Newcastle area, Wyoming	827	16,051	12,085	17	Swainsboro area, Georgia	304	8,538	8,243
18	*Long Island Terminal suburbs, New York	110	16,051	16,832	18	Grenada area, Mississippi	389	8,627	7,903
19	*Anchorage area, Alaska	995-996	15,984	17,045	19	El Paso suburbs, Texas	798	8,679	7,090
20	Paterson suburbs, New Jersey	074	15,976	17,327	20	Kinston area, North Carolina	285	8,711	8,522

\*Area expanded between 1969 and 1979.

Note: Excluded from the lowest income areas above are overseas military personnel with New York City and San Francisco (APO or FPO) ZIP Codes.

Figure D

Highest Growth Areas Based on Rate of Increase in Returns Filed, 1979					Highest Growth Areas Based on Rate of Increase in Median AGI, 1979				
1979 Ranking	ZIP Code Area	3-Digit Code	Number of Returns	Percent Increase, 1979 over 1969	Ranking	ZIP Code Area	3-Digit Code	Median AGI	Percent Increased, 1979 over 1969
1	Conroe area, Texas	773	119,340	175.1	1	LaGrange area, Texas	789	\$10,162	59.1
2	Newport News (city) area, Virginia	236	124,925	166.6	2	Bellaire area, Texas	774	15,598	57.0
3	Fort Myers area, Florida	339	159,227	142.9	3	Corbin eastern suburbs, Kentucky	408	12,654	53.4
4	Kingman area, Arizona	864	20,681	133.5	4	Hazard western area, Kentucky	417	12,251	51.8
5	Carson City (city) area, Nevada	897	16,529	132.4	5	Woodward area, Oklahoma	738	14,294	51.7
6	Gallup (New Mexico) area, Arizona section	865	12,803	125.6	6	Truth or Consequences area, New Mexico	879	8,393	51.1
7	Rock Springs northern suburbs, Wyoming	830	5,169	122.8	7	Conroe area, Texas	773	16,535	50.7
8	Rock Springs eastern area, Wyoming	829	23,319	121.7	8	Sheldon area, Iowa	512	13,366	49.7
9	*Anchorage area, Alaska	995-996	125,036	120.2	9	Ashland southern suburbs, Kentucky	412	11,570	49.0
10	Glendale area, Arizona	853	136,646	117.6	10	Rock Springs eastern area, Wyoming	829	17,389	47.4
11	Denver northern suburbs, Colorado	800	176,847	115.8	11	Hazard eastern suburbs, Kentucky	418	11,557	46.4
12	Mesa area, Arizona	852	231,842	111.5	12	Abilene suburbs, Texas	795	12,072	44.8
13	Show Low area, Arizona	859	13,128	110.5	13	Victoria area, Texas	779	12,800	44.5
14	Fairbanks area, Alaska	997	37,159	106.7	14	Rawlins area, Wyoming	823	16,730	44.4
15	Savannah suburbs, Georgia	313	31,155	105.2	15	Campton southern area, Kentucky	413	8,914	44.3
16	Denver southern suburbs, Colorado	801	98,196	105.1	16	Bluefield western suburbs, West Virginia	248	14,910	41.6
17	Golden area, Colorado	804	59,654	104.1	17	Pikesville eastern area, Kentucky	415	13,604	41.4
18	Evansville suburbs, Indiana	476	42,627	103.1	18	Williston area, North Dakota	588	13,611	40.9
19	Farmington area, New Mexico	874	30,265	100.4	19	Price area, Utah	845	14,668	40.8
20	**Las Vegas (city) area, Nevada	891	170,926	97.6	20	Campton northern suburbs, Kentucky	414	9,341	40.6

\*Area with a net increase or decrease in size from 1969 to 1979.

\*\*Area increased in size between 1969 and 1979.

Figure E.--Changes in Median AGI, 1979 Over 1969

Number of ZIP code areas by median income tercile, 1979	All ZIP code areas	Number of ZIP code areas by rate of change tercile		
		Largest increase	Medium increase	Lowest or no increase
	(1)	(2)	(3)	(4)
Total.....	837	279	279	279
Highest tercile...	279	82	91	106
Medium tercile....	279	99	76	104
Lowest tercile....	279	98	112	69

All of the SOI data are based on the tax-defined concept of income, i.e., AGI, and this means that certain kinds of income are excluded from the ZIP Code statistics either wholly or in part. The effect of these exclusions may be compounded by definitional differences based on tax law changes. For the majority of taxpayers, there may well be little or no difference between total economic income and AGI, but the two tend to pull apart, conceptually, as income increases. Thus, toward the upper end of the income scale, interest on state and local Government obligations and a portion of capital gains become factors; this income is excludable under the law. In addition, certain amounts are deductible in arriving at AGI and therefore are also excluded. Examples are trade and business expenses as well as certain employee expenses associated with a business or job, plus alimony paid, losses from sales of certain property, a part of dividend income, and contributions to self-employed retirement plans or (for 1979) to individual retirement arrangements. Moreover, for tax purposes, certain deductions have special meanings that differ from their normal accounting counterparts. Depreciation and depletion are but two examples of this. At the lower end of the income scale, the exclusion of social security, cash public assistance and in-kind transfer payments of various sorts may also understate income [6].

In a similar vein, the tax return itself is a unique "reporting unit". Just as the ZIP Code area is designed to meet postal needs, the IRS reporting unit is designed for tax administration purposes. It is therefore synonymous neither with the "individual" nor with the "family" and is actually a hybrid of the two. Joint returns which only begin to approach the concept of a family were not tabulated separately for this article [7].

#### Data Limitations

ZIP Code data on income have been tabulated only infrequently for the SOI program [8,9]. The most recent tabulations are available only for 1969 and 1979. Because the data sources and basic tabulations differed for these two years, it was necessary to make a variety of statistical adjustments to the data in order to facilitate comparisons and to show them in more detail. Those who wish to use these data for analytical purposes should do so with care, and should be aware of the nature of the adjustments made to the raw data.

The ZIP Code data in this article were based on several previously published sources. Also, special tabulations were produced of data not heretofore made generally available. In particular, the information for 1969 was obtained from complete counts taken from the Internal Revenue Service's Individual Master File

(IMF) [9] as augmented by the statistical sample information separately prepared from the SOI program for the same year [10]. The 1979 Income Year information was derived primarily from a tabulation of a systematic 10-percent sample of the IMF data, supplemented by previously published 1979 information from the SOI sample for that year [11].

There are a number of data limitations that must be considered. First, because the adjusted 1969 data were imputed, they are subject to sampling error. They are also subject to interpolation error introduced by the process of altering the 1969 information so that the same constant (1979) dollar size classes could be used for both the 1969 and 1979 Income Years [2]. The 1979 data are subject to greater sampling error than that for 1969; interpolation issues also may be of some concern although their impact should be less than for 1969.

The 1979 ZIP Code Area data were obtained in a three-step process. First, tabulations were produced from a 10-percent systematic random sample of the IMF tax return records. For purposes of computing median AGI, these tabulations were by three-digit ZIP Code area and counted the number of returns in five AGI size classes (Under \$1, \$1 under \$10,000, \$10,000 under \$20,000, \$20,000 under \$30,000, \$30,000 under \$50,000 and \$50,000 or more).

Special ZIP Code tabulations by state were then adjusted to agree with already published state totals taken from the regular annual SOI series. This step was taken for the sake of consistency (even though the defined populations were not exactly the same). It had the additional advantage of improving the information for taxpayers in the higher income size classes, at the expense of slight increases in the sampling error for the counts of returns in the smaller size classes.

Once the 1979 adjusted tabulations were produced, median AGI was calculated using an osculatory interpolation method [12]. Medians devised in this way are generally better than those obtained in the more customary manner, from simple linear interpolation. Both linear and osculatory interpolation depend greatly, however, on the width of the size class in which the median falls. The wider the class interval, the greater the potential error may be. Moderate interpolation errors should therefore be expected here, given that the median class was about \$10,000 wide.

The 1969 ZIP Code data were also obtained in a three-step process. The calculations made for 1969 started out in a manner similar to those for 1979. First, the published 1969 IMF data were ratio-adjusted to conform with the published totals and size distributions by state that were derived from the 1969 SOI sample. This change introduced some sampling error into the IMF numbers. This had the advantage, however, of improving comparability between 1969 and 1979 information; also, better interpolations of median income were possible because the state level SOI data had more detailed AGI size classes.

The second step in the 1969 calculations was considerably more complicated than for 1979, primarily because it was necessary to rely on the already-published size class distributions which were in 1969 dollars and which were quite limited in number. In particular, at the three-digit ZIP Code level, there were only five size classes available: Under \$3,000, \$3,000 under \$5,000, \$5,000 under \$10,000, \$10,000 under \$15,000, and \$15,000 or more.

## Individual Income by Zip Code Area

Because of the nature of these 1979 size classes, there was very little information available about the extreme tails of the 1969 income distributions. Therefore, it was decided to combine information available for 1979 with that for 1969 for the same ZIP Code area. Each of the open-ended classes for 1969 was split into two pieces using the corresponding information for 1979, after adjusting for constant dollars. This meant that differences between the 1969 distributions were minimized by the interpolation approach that was used.

In summary, all of the SOI ZIP Code area data for 1969 was utilized. The assumption was then made that what was unknown about the 1969 size distributions could be estimated from 1979 data. This assumption was judged to be reasonable for most ZIP Code areas. The chief exceptions would be for areas where major geographical realignments took place over the decade.

Osculatory interpolation was employed in calculating median AGI in the 1969 distributions in a manner similar to that employed for 1979. As mentioned above, the 1969 ZIP Code area data had been adjusted to the published state AGI distributions. These state distributions added many more classes than there were in the basic ZIP Code tabulations. Because the same interpolation methods were used for 1969 and 1979, it is likely, however, that the differences in the median for the two-years' distributions would not be affected as much as the levels estimated for each year are. More information on this issue will be provided in the paper now in preparation to be presented at the Annual American Statistical Association meetings later this year [13].

Information on sampling standard error has already been published in the 1969 and 1979 basic SOI reports. Because of the adjustment procedures employed for 1969, some error was introduced where there was none before (the initial 1969 data were based on a 100-percent sample). For 1979, however, the case is somewhat different because the data were based on a 10-percent sample which was adjusted to the 1979 state totals based on the SOI sample [11]. Figure F below presents approximated coefficients of variation (CV's) for frequency estimates for both years. 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 below, the corresponding CV's can be estimated by interpolation.

### DEFINITIONS

For 1969 and 1979, the full ZIP Code consisted of five-digits. The first digit identifies one of ten postal national service areas, each consisting of from three to seven states. The second digit identifies a state, a portion of a large state, or two small states. The third digit identifies a portion of a state, known as a "sectional center" or "zoned city," while the fourth and fifth digits pinpoint an individual post office facility and the area it serves.

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

### Sectional Centers

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

Sectional centers are identified by the name of the hub-city. Thus, "077 Red Bank" designates an area consisting of Red Bank, New Jersey, and surrounding towns. Sometimes a sectional center is identified by more than one three-digit code. For instance, code "210" identifies towns around Baltimore, Maryland, beginning with letters A through L, while code "211" identifies towns in the Baltimore sectional center whose names begin with M through Z. Since neither 210 or 211 identifies one contiguous area, they have been combined in these tabulations.

There are also cases where more than one three-digit code applies to a sectional center and each three-digit code represents a contiguous area by itself. Thus, 301 represents towns to the north of Atlanta, Georgia; 302, towns to the south of Atlanta. These areas are shown separately in the statistics and designated as "301 Atlanta (North)" and "302 Atlanta (South)", respectively.

With the exception of Washington, DC, and its Maryland suburbs, sectional centers do not cross state boundaries. There are some cases where a city

Figure F.--Coefficients of Variation (Percent) For Estimated Numbers of Returns

Size of estimate	Returns for tax year 1969						Returns for tax year 1979					
	Total number of returns	Adjusted gross income in 1979 dollars					Total number of returns	Adjusted gross income in 1979 dollars				
		Under 10,000	10,000 to 20,000	20,000 to 30,000	30,000 to 50,000	50,000 or more		Under 10,000	10,000 to 20,000	20,000 to 30,000	30,000 to 50,000	50,000 or more
1,000..	13.51	13.51	13.51	7.78	7.78	3.92	16.27	16.27	12.33	10.80	10.80	8.03
5,000..	12.15	12.15	12.15	7.07	7.07	3.52	12.86	12.86	9.79	8.53	8.53	6.32
10,000..	11.19	11.19	11.19	6.53	6.53	3.24	12.03	12.03	9.16	7.98	7.98	5.91
25,000..	8.84	8.84	8.84	5.16	5.16	2.57	9.71	9.71	7.40	6.44	6.44	4.77
50,000..	6.95	6.95	6.95	4.05	4.05	2.03	7.75	7.75	5.90	5.14	5.14	3.80
75,000..	5.94	5.94	5.94	3.46	3.46	N/A	6.68	6.68	5.07	4.42	4.42	N/A
100,000..	5.28	5.28	5.28	3.07	3.07	N/A	5.97	5.97	4.54	3.96	3.96	N/A
200,000..	3.91	3.91	3.91	2.27	N/A	N/A	4.50	4.50	3.41	2.98	N/A	N/A
500,000..	2.57	2.57	N/A	N/A	N/A	N/A	3.04	3.04	N/A	N/A	N/A	N/A
1,000,000..	1.84	N/A	N/A	N/A	N/A	N/A	2.25	N/A	N/A	N/A	N/A	N/A

N/A - Not applicable.

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

#### Zoned Cities

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

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

Some zoned cities also serve as hub-cities for sectional centers. As a result, many sectional

centers assume the shapes of rings surrounding these large cities. For instance, the three digit code 441 represents the zoned city of Cleveland, Ohio; the code 440 represents the surrounding towns and rural areas (i.e., the sectional center).

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

New York City is a special case in that it is represented by a total of eight three-digit codes. The boroughs of Manhattan, Richmond, the Bronx, and Brooklyn are represented by ZIP Codes 100, 103, 104 and 112, respectively; ZIP Code areas 111, 113, 114, and 116 are in the borough of Queens.

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

## Individual Income by Zip Code Area

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

## POSTAL NATIONAL SERVICE AREA 0

## MASSACHUSETTS

010 - Springfield\*4/  
011 - Springfield (City)  
012 - Pittsfield5/  
013 - Greenfield  
014 - Fitchburg  
015 - Worcester  
016 - Worcester (City)  
017 - Framingham  
018 - Woburn  
019 - Lynn  
020 - Boston  
021 - 022 - Boston (City)  
023 - Brockton  
024 - Brockton (City)  
025 - Buzzards Bay5/  
026 - Hyannis4/  
027 - Providence, R.I.  
(Massachusetts Offices)\*5/

## RHODE ISLAND

028 - Providence\*6/  
029 - Providence (City)4/

## NEW HAMPSHIRE

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

## MAINE

039 - Portsmouth, N.H.  
(Maine Offices)\*  
040 - Portland\*4/  
041 - Portland (City)  
042 - Auburn5/  
043 - Augusta  
044 - Bangor  
045 - Bath  
046 - Ellsworth  
047 - Houlton  
048 - Rockland  
049 - Waterville

## VERMONT

050 - White River Junction  
051 - Bellows Falls  
052 - Bennington  
053 - Brattleboro  
054 - Burlington  
056 - Montpelier  
057 - Rutland  
058 - St. Johnsbury5/  
059 - Littleton, N.H.  
(Vermont Offices)\*4/

## CONNECTICUT

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

## NEW JERSEY

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

## POSTAL NATIONAL SERVICE AREA 1

## NEW YORK

090-094 and 096-098 - APO  
(New York City)  
095 - FPO (New York City)  
100 - Manhattan (City)1/  
103 - Staten Island (City) 1/  
104 - Bronx (City)1/  
105 - Westchester County  
106 - White Plains (City)  
107 - Yonkers (City)  
108 - New Rochelle (City)  
109 - Suffern  
110 - Long Island Terminal\*  
111 - Long Island City (City)1/  
112 - Brooklyn (City)1/  
113 - Flushing (City)1/  
114 - Jamaica (City)1/  
115 - Mineola  
116 - Far Rockaway (City)1/  
117 - Hicksville\*  
118 - Hicksville (City)  
119 - Riverhead  
120-121 - Albany\*5/  
122 - Albany (City)  
123 - Schenectady (City)4/  
124 - Kingston5/  
125 - Poughkeepsie\*4/  
126 - Poughkeepsie (City)  
127 - Monticello  
128 - Glens Falls

129 - Plattsburg  
130-131 - Syracuse\*6/  
132 - Syracuse (City)  
133-134 - Utica\*6/  
135 - Utica (City)  
136 - Watertown  
137-138 - Binghamton\*6/  
139 - Binghamton (City)  
140-141 - Buffalo\*6/  
142 - Buffalo\*  
143 - Niagara Falls (City)  
144-145 Rochester\*6/  
146 - Rochester (City)  
147 - Jamestown  
148 - Elmira\*6/  
149 - Elmira (City)

## PENNSYLVANIA

150 - Pittsburgh\*  
151 - Pittsburgh (Metro)\*5/  
152 - Pittsburgh (City)4/  
153 - Washington  
154 - Uniontown  
155 - Somerset  
156 - Greensburg  
157 - Indiana  
158 - Du Bois  
159 - Johnstown  
160 - Butler  
161 - New Castle  
162 - Kittanning  
163 - Oil City  
164 - Erie\*  
165 - Erie (City)  
166 - Altoona  
167 - Bradford  
168 - State College  
169 - Wellsboro  
170 - Harrisburg\*  
171 - Harrisburg (City)  
172 - Chambersburg  
173 - York\*2/  
174 - York (City)4/  
175 - Lancaster\*  
176 - Lancaster (City)  
177 - Williamsport  
178 - Sunbury  
179 - Pottsville  
180 - Lehigh Valley4/  
181 - Allentown (City)  
182 - Hazleton  
183 - East Stroudsburg  
184 - Scranton\*  
185 - Scranton (City)  
186 - Wilkes-Barre\*5/  
187 - Wilkes-Barre (City)6/  
188 - Montrose  
189 - Doylestown  
190 - Philadelphia\*  
191 - Philadelphia (City)  
193 - Paoli  
194 - Norristown  
195 - Reading\*  
196 - Reading (City)

## DELAWARE

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

## Individual Income by Zip Code Area

POSTAL NATIONAL SERVICE AREA 2

### MARYLAND<sup>2/</sup>

- 200 - Washington, D.C. (City)
- 202-205 - Federal Government<sup>3/</sup>
- 206 - Waldorf
- 207-208 - Prince Georges<sup>5/</sup>
- 209 - Silver Spring (City)<sup>4/</sup>
- 210-211 - Baltimore\*<sup>6/</sup>
- 212 - Baltimore (City)
- 214 - Annapolis (City)
- 215 - Cumberland
- 216 - Easton
- 217 - Frederick
- 218 - Salisbury
- 219 - Wilmington, Del.  
(Maryland Offices)\*

### VIRGINIA

- 220-221 - Northern Virginia
- 222 - Arlington (City)
- 223 - Alexandria (City)
- 224-225 - Fredericksburg<sup>6/</sup>
- 226 - Winchester
- 227 - Culpeper
- 228 - Harrisonburg
- 229 - Charlottesville
- 230-231 - Richmond\*<sup>6/</sup>
- 232 - Richmond (City)
- 233-234 - Norfolk\*<sup>6/</sup>
- 235 - Norfolk (City)
- 236 - Newport News (City)
- 237 - Portsmouth (City)
- 238 - Petersburg
- 239 - Farmville
- 240-241 - Roanoke<sup>6/</sup>
- 242 - Bristol
- 243 - Pulaski
- 244 - Staunton
- 245 - Lynchburg<sup>4/</sup>
- 246 - Bluefield, W. Va.  
(Virginia Offices)<sup>5/</sup>

### WEST VIRGINIA

- 247 - Bluefield (East)
- 248 - Bluefield (West)\*
- 249 - Lewisburg
- 250-251-252 Charleston\*<sup>6/</sup>
- 253 - Charleston (City)<sup>4/</sup>
- 254 - Martinsburg
- 255 - Huntington (North)\*
- 256 - Huntington (South)\*
- 257 - Huntington (City)
- 258-259 - Beckley<sup>6/</sup>
- 260 - Wheeling
- 261 - Parkersburg<sup>4/</sup>
- 262 - Buckhannon
- 263-264 - Clarksburg<sup>6/</sup>
- 265 - Morgantown
- 266 - Sutton
- 267 - Cumberland, Md.  
(West Virginia Offices)\*
- 268 - Petersburg

### NORTH CAROLINA

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

- 277 - Durham (City)
- 278 - Rocky Mount
- 279 - Elizabeth City
- 280-281 - Charlotte\*<sup>6/</sup>
- 282 - Charlotte (City)
- 283 - Fayetteville
- 284 - Wilmington<sup>5/</sup>
- 285 - Kinston<sup>5/</sup>
- 286 - Hickory
- 287 - Asheville\*<sup>4/</sup>
- 288 - Asheville (City)
- 289 - Gainesville, Ga  
(North Carolina Offices)\*

### SOUTH CAROLINA

- 290-291 - Columbia<sup>6/</sup>
- 292 - Columbia (City)
- 293 - Spartanburg
- 294 - Charleston
- 295 - Florence
- 296 - Greenville
- 297 - Charlotte, N.C.  
(South Carolina Offices)\*
- 298 - Augusta, Ga.  
(South Carolina Offices)\*
- 299 - Savannah, Ga.  
(South Carolina Offices)\*

POSTAL NATIONAL SERVICE AREA 3

### GEORGIA

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

### FLORIDA

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

### ALABAMA

- 350-351 - Birmingham\*<sup>6/</sup>
- 352 - Birmingham (City)<sup>5/</sup>
- 354 - Tuscaloosa
- 355 - Jasper
- 356 - Decatur
- 357 - Huntsville\*<sup>5/</sup>
- 358 - Huntsville (City)<sup>4/</sup>
- 359 - Gadsden
- 360 - Montgomery\*
- 361 - Montgomery (City)
- 362 - Anniston
- 363 - Dothan
- 364 - Evergreen
- 365 - Mobile\*
- 366 - Mobile (City)
- 367 - Selma
- 368 - Opelika
- 369 - Meridian, Miss.  
(Alabama Offices)\*

### TENNESSEE

- 370-371 - Nashville\*<sup>6/</sup>
- 372 - Nashville (City)
- 373 - Chattanooga\*<sup>5/</sup>
- 374 - Chattanooga (City)<sup>4/</sup>
- 376 - Johnson City
- 377-378 - Knoxville\*<sup>6/</sup>
- 379 - Knoxville (City)
- 380 - Memphis\*<sup>4/</sup>
- 381 - Memphis (City)<sup>5/</sup>
- 382 - McKenzie
- 383 - Jackson
- 384 - Columbia
- 385 - Cookeville<sup>4/</sup>

### MISSISSIPPI

- 386 - Memphis, Tenn.  
(Mississippi Offices)\*<sup>6/</sup>
- 387 - Greenville<sup>5/</sup>
- 388 - Tupelo
- 389 - Grenada
- 390-391 - Jackson\*<sup>6/</sup>
- 392 - Jackson (City)
- 393 - Meridian
- 394 - Laurel
- 395 - Gulfport
- 396 - McComb<sup>4/</sup>
- 397 - Columbus

POSTAL NATIONAL SERVICE AREA 4

### KENTUCKY

- 400 - Louisville (East)\*
- 401 - Louisville (West)\*
- 402 - Louisville (City)
- 403 - Lexington (North)\*<sup>6/</sup>
- 404 - Lexington (South)\*<sup>6/</sup>
- 405 - Lexington (City)
- 406 - Frankfort<sup>4/</sup>
- 407 - Corbin (West)<sup>4/</sup>
- 408 - Corbin (East)\*<sup>5/</sup>
- 409 - Corbin (Central)<sup>6/</sup>
- 410 - Cincinnati, Ohio  
(Kentucky Offices)\*
- 411 - Ashland (North)<sup>4/</sup>
- 412 - Ashland (South)\*<sup>5/</sup>
- 413 - Campton (South)
- 414 - Campton (North)\*
- 415 - Pikeville (East)
- 416 - Pikeville (West)\*

## Individual Income by Zip Code Area

417 - Hazard (West)4/  
 418 - Hazard (East)\*5/  
 420 - Paducah  
 421 - Bowling Green (East)  
 422 - Bowling Green (West)\*  
 423 - Owensboro  
 424 - Evansville, Ind.  
 (Kentucky Offices)\*  
 425 - Somerset (North)  
 426 - Somerset (South)\*  
 427 - Elizabethtown

## OHIO

430 - Columbus (North)\*  
 431 - Columbus (South)\*  
 432 - Columbus (City)  
 433 - Marion  
 434 - Toledo (East)\*  
 435 - Toledo (West)\*  
 436 - Toledo (City)  
 437 - Zanesville (South)  
 438 - Zanesville (North)\*  
 439 - Steubenville  
 440 - Cleveland\*  
 441 - Cleveland (City)  
 442 - Akron\*  
 443 - Akron (City)  
 444 - Youngstown\*  
 445 - Youngstown (City)  
 446 - Canton\*  
 447 - Canton (City)  
 448 - Mansfield\*5/  
 449 - Mansfield (City)4/  
 450 - Cincinnati (West)\*  
 451 - Cincinnati (East)\*4/  
 452 - Cincinnati (City)  
 453 - Dayton\*5/  
 454 - Dayton (City)  
 455 - Springfield (City)  
 456 - Chillicothe  
 457 - Athens  
 458 - Lima

## INDIANA

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

## MICHIGAN

480 - Royal Oak  
 481 - Detroit\*4/  
 482 - Detroit (City)  
 484 - Flint\*  
 485 - Flint (City)  
 486 - Saginaw (West)

487 - Saginaw (East)\*  
 488 - Lansing\*  
 489 - Lansing (City)  
 490 - Kalamazoo (East)  
 491 - Kalamazoo (West)\*  
 492 - Jackson  
 493 - Grand Rapids (East)\*  
 494 - Grand Rapids (West)\*  
 495 - Grand Rapids (City)  
 496 - Traverse City  
 497 - Mackinaw City  
 498 - Iron Mountain (East)5/  
 499 - Iron Mountain (West)4/

## POSTAL NATIONAL SERVICE AREA 5

## IOWA

500-502 - Des Moines6/  
 503 - Des Moines (City)  
 504 - Mason City  
 505 - Fort Dodge  
 506 - Waterloo\*  
 507 - Waterloo (City)  
 508 - Creston  
 510 - Sioux City\*  
 511 - Sioux City (City)  
 512 - Sheldon  
 513 - Spencer  
 514 - Carroll  
 515 - Council Bluffs  
 516 - Shenandoah  
 520 - Dubuque  
 521 - Decorah  
 522-523 - Cedar Rapids\*  
 524 - Cedar Rapids (City)  
 525 - Ottumwa  
 526 - Burlington  
 527 - Rock Island, Ill.  
 (Iowa Offices)\*  
 528 - Davenport (City)

## WISCONSIN

530 - Milwaukee (North)\*  
 531 - Milwaukee (South)\*4/  
 532 - Milwaukee (City)5/  
 534 - Racine (City)  
 535 - Madison\*  
 537 - Madison (City)  
 538 - Dubuque, Iowa  
 (Wisconsin Offices)\*  
 539 - Portage  
 540 - St. Paul, Minn.  
 (Wisconsin Offices)\*  
 541 - Green Bay (West)\*  
 542 - Green Bay (East)\*  
 543 - Green Bay (City)  
 544 - Wausau5/  
 545 - Rhinelander  
 546 - La Crosse  
 547 - Eau Claire  
 548 - Spooner  
 549 - Oshkosh4/

## MINNESOTA

550 - St. Paul\*  
 551 - St. Paul (City)  
 553 - Minneapolis\*  
 554 - Minneapolis (City)  
 556 - Duluth (East)\*  
 557 - Duluth (West)\*5/  
 558 - Duluth (City)4/

559 - Rochester  
 560 - Mankato  
 561 - Windom  
 562 - Willmar5/  
 563 - St. Cloud  
 564 - Brainerd  
 565 - Detroit Lakes  
 566 - Bemidji  
 567 - Thief River Falls4/

## SOUTH DAKOTA

570 - Sioux Falls\*  
 571 - Sioux Falls (City)  
 572 - Watertown5/  
 573 - Mitchell  
 574 - Aberdeen4/  
 575 - Pierre  
 576 - Mobridge  
 577 - Rapid City

## NORTH DAKOTA

580 - Fargo\*  
 581 - Fargo (City)  
 582 - Grand Forks  
 583 - Devils Lake  
 584 - Jamestown5/  
 585 - Bismarck4/  
 586 - Dickinson  
 587 - Minot  
 588 - Williston

## MONTANA

590 - Billings\*4/  
 591 - Billings (City)  
 592 - Wolf Point  
 593 - Miles City  
 594 - Great Falls  
 595 - Havre  
 596 - Helena5/  
 597 - Butte  
 598 - Missoula  
 599 - Kalispell

## POSTAL NATIONAL SERVICE AREA 6

## ILLINOIS

600 - Chicago North  
 Suburban (East)\*5/  
 601 - Chicago North  
 Suburban (West)\*  
 602 - Evanston (City)  
 603 - Oak Park (City)  
 604 - Chicago South Suburban (East)\*  
 605 - Chicago South Suburban (West)\*  
 606 - Chicago (City)4/  
 609 - Kankakee  
 610 - Rockford\*  
 611 - Rockford (City)  
 612 - Rock Island  
 613 - LaSalle  
 614 - Galesburg  
 615 - Peoria\*  
 616 - Peoria (City)  
 617 - Bloomington  
 618 - Champaign (North)\*  
 619 - Champaign (South)\*  
 620 - East St. Louis (North)\*  
 622 - East St. Louis (South)4/  
 623 - Quincy  
 624 - Effingham  
 625 - Springfield (East)\*

## Individual Income by Zip Code Area

626 - Springfield (West)\*  
 627 - Springfield (City)  
 628 - Centralia<sup>5/</sup>  
 629 - Carbondale

### MISSOURI

630 - St. Louis\*  
 631 - St. Louis (City)  
 633 - St. Charles  
 634 - Hannibal  
 635 - Kirksville  
 636 - Flat River  
 637 - Cape Girardeau  
 638 - Sikeston  
 639 - Poplar Bluff  
 640 - Kansas City\*  
 641 - Kansas City (City)  
 644 - St. Joseph\*  
 645 - St. Joseph (City)  
 646 - Chillicothe  
 647 - Harrisonville  
 648 - Joplin  
 650 - Jefferson City\*<sup>5/</sup>  
 651 - Jefferson City (City)<sup>4/</sup>  
 652 - Columbia  
 653 - Sedalia  
 654-655 - Rolla<sup>6/</sup>  
 656-657 - Springfield\*<sup>6/</sup>  
 658 - Springfield (City)

### KANSAS

660 - Kansas City\*<sup>6/</sup>  
 661 - Kansas City (City)  
 662 - Shawnee Mission (City)  
 664-665 - Topeka\*<sup>6/</sup>  
 666 - Topeka (City)  
 667 - Fort Scott  
 668 - Emporia<sup>6/</sup>  
 669 - Concordia<sup>4/</sup>  
 670-671 - Wichita\*<sup>6/</sup>  
 672 - Wichita (City)  
 673 - Independence  
 674 - Salina  
 675 - Hutchinson<sup>4/</sup>  
 676 - Hays  
 677 - Colby  
 678 - Dodge City  
 679 - Liberal

### NEBRASKA

680 - Omaha\*  
 681 - Omaha (City)  
 683-684 - Lincoln\*<sup>6/</sup>  
 685 - Lincoln (City)<sup>5/</sup>  
 686 - Columbus  
 687 - Norfolk  
 688 - Grand Island  
 689 - Hastings  
 690 - McCook  
 691 - North Platte  
 692 - Valentine  
 693 - Alliance

POSTAL NATIONAL SERVICE AREA 7

### LOUISIANA

700 - New Orleans\*  
 701 - New Orleans (City)  
 703 - Thibodaux  
 704 - Hammond

705 - Lafayette  
 706 - Lake Charles  
 707 - Baton Rouge\*  
 708 - Baton Rouge (City)  
 710 - Shreveport\*<sup>5/</sup>  
 711 - Shreveport (City)<sup>5/</sup>  
 712 - Monroe  
 713 - Alexandria (East)  
 714 - Alexandria (West)\*<sup>4/</sup>

### ARKANSAS

716 - Pine Bluff  
 717 - Camden  
 718 - Hope  
 719 - Hot Springs National Park<sup>5/</sup>  
 720-721 - Little Rock\*<sup>6/</sup>  
 722 - Little Rock (City)  
 723 - West Memphis  
 724 - Jonesboro  
 725 - Batesville<sup>4/</sup>  
 726 - Harrison<sup>6/</sup>  
 727 - Fayetteville  
 728 - Russellville<sup>5/</sup>  
 729 - Fort Smith<sup>6/</sup>

### OKLAHOMA

730 - Oklahoma City\*  
 731 - Oklahoma City (City)  
 734 - Ardmore  
 735 - Lawton  
 736 - Clinton<sup>5/</sup>  
 737 - Enid  
 738 - Woodward<sup>4/</sup>  
 739 - Liberal, Kans.  
 (Oklahoma Offices)\*  
 740 - Tulsa\*<sup>5/</sup>  
 741 - Tulsa (City)  
 743 - Vinita  
 744 - Muskogee  
 745 - McAlester<sup>4/</sup>  
 746 - Ponca City  
 747 - Durant  
 748 - Poteau

### TEXAS

750 - Richardson<sup>5/</sup>  
 751 - Mesquite  
 752 - Dallas (City)<sup>4/</sup>  
 754 - Greenville<sup>5/</sup>  
 755 - Texarkana  
 756 - Longview<sup>4/</sup>  
 757 - Tyler  
 758 - Palestine  
 759 - Lufkin  
 760 - Fort Worth\*<sup>4/</sup>  
 761 - Fort Worth (City)  
 762 - Denton  
 763 - Wichita Falls  
 764 - Stephenville  
 765 - Temple  
 766 - Waco\*<sup>5/</sup>  
 767 - Waco (City)  
 768 - Brownwood  
 769 - San Angelo  
 770 - Houston (City)  
 773 - Conroe  
 774 - Bellaire  
 775 - Pasadena  
 776 - Beaumont\*  
 777 - Beaumont (City)  
 778 - Bryan  
 779 - Victoria  
 780 - San Antonio (West)\*

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

### TEXAS

786 - Austin\*  
 787 - Austin (City)<sup>4/</sup>  
 788 - Uvalde  
 789 - La Grange<sup>5/</sup>  
 790 - Amarillo\*  
 791 - Amarillo (City)  
 792 - Childress  
 793 - Lubbock\*  
 794 - Lubbock (City)  
 795 - Abilene\*<sup>5/</sup>  
 796 - Abilene (City)<sup>4/</sup>  
 797 - Midland  
 798 - El Paso\*<sup>5/</sup>  
 799 - El Paso (City)<sup>4/</sup>

POSTAL NATIONAL SERVICE AREA 8

### COLORADO

800 - Denver (North)\*  
 801 - Denver (South)\*  
 802 - Denver (City)  
 803 - Boulder  
 804 - Golden  
 805 - Longmont  
 806 - Brighton  
 807 - Fort Morgan  
 808 - Colorado Springs\*  
 809 - Colorado Springs (City)  
 810 - Pueblo  
 811 - Alamosa  
 812 - Salida  
 813 - Durango  
 814 - Montrose  
 815 - Grand Junction<sup>4/</sup>  
 816 - Glenwood Springs<sup>5/</sup>

### WYOMING

820 - Cheyenne  
 822 - Wheatland<sup>5/</sup>  
 823 - Rawlins  
 824 - Worland  
 825 - Riverton  
 826 - Casper<sup>4/</sup>  
 827 - Newcastle  
 828 - Sheridan  
 829 - Rock Springs (East)  
 830 - Rock Springs (North)\*  
 831 - Rock Springs (West)\*

### IDAHO

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

### UTAH

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



## Individual Income by Zip Code Area

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

## ARIZONA

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

## NEW MEXICO

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

## NEVADA

890 - Las Vegas (City)<sup>5/</sup>  
891 - Las Vegas (City)<sup>4/</sup>  
893 - Ely  
894 - Reno\*  
895 - Reno (City)  
897 - Carson City (City)  
898 - Elko

POSTAL NATIONAL SERVICE AREA 9

## CALIFORNIA

900 - Los Angeles (City)  
902 - Inglewood\*

903 - Inglewood (City)  
904 - Santa Monica (City)  
905 - Torrance (City)  
906 - Whittier  
907 - Long Beach\*  
908 - Long Beach (City)  
910 - Pasadena\*  
911 - Pasadena (City)  
912 - Glendale (City)  
913 - Van Nuys\*  
914 - Van Nuys (City)  
915 - Burbank (City)  
916 - North Hollywood (City)  
917 - Alhambra\*  
918 - Alhambra (City)  
920 - San Diego\*  
921 - San Diego (City)  
922 - Indio  
923 - San Bernardino\*  
924 - San Bernardino (City)  
925 - Riverside (City)  
926 - Santa Ana\*  
927 - Santa Ana (City)  
928 - Anaheim (City)  
930 - Ventura  
931 - Santa Barbara (City)  
932 - Bakersfield\*<sup>5/</sup>

## CALIFORNIA

933 - Bakersfield (City)<sup>4/</sup>  
934 - San Luis Obispo  
935 - Mojave  
936 - Fresno\*  
937 - Fresno (City)  
939 - Salinas  
940 - San Francisco\*<sup>5/</sup>  
941 - San Francisco (City)  
943 - Palo Alto (City)  
944 - San Mateo (City)  
945 - Oakland  
946 - Oakland (City)  
947 - Berkeley (City)  
948 - Richmond (City)  
949 - San Rafael<sup>4/</sup>  
950 - San Jose\*  
951 - San Jose (City)  
952 - Stockton (North)  
953 - Stockton (South)\*  
954 - Santa Rosa  
955 - Eureka  
956 - Sacramento (West)\*  
957 - Sacramento (East)\*

958 - Sacramento (City)  
960 - Redding  
961 - Reno, Nevada  
(California Offices)  
962-965 - APO (San Francisco)  
966 - APO (San Francisco)

## HAWAII

967 - Honolulu\*  
968 - Honolulu (City)

## OREGON

970 - Portland (East)<sup>5/</sup>  
971 - Portland (West)\*  
972 - Portland (City)<sup>4/</sup>  
973 - Salem  
974 - Eugene  
975 - Medford  
976 - Klamath Falls  
977 - Bend  
978 - Pendleton  
979 - Boise, Idaho  
(Oregon Offices)\*

## WASHINGTON

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

## ALASKA

995-996 - Anchorage<sup>6/</sup>  
997 - Fairbanks  
998 - Juneau  
999 - Ketchikan

\*Surrounding area only; does not include central city.

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

<sup>2/</sup>Includes District of Columbia.

<sup>3/</sup>Individuals giving offices of the Federal Government as their address.

<sup>4/</sup>Area increased in size from 1969 to 1979.

<sup>5/</sup>Area reduced in size from 1969 to 1979.

<sup>6/</sup>Area with either a net increase or a net decrease in size from 1969 to 1979.

## NOTES AND REFERENCES

- [1] For a brief review of geographic patterns of filing individual income tax returns, see Blacksln, Jack and Plowden, Ray, "Statistics of Income for Individuals: A Historical Perspective", 1981 Proceedings, American Statistical Association, Section on Statistical Uses of Administrative Records.
- [2] Constant dollars were based on the personal consumption (PCE) implicit price deflator (1972=100) calculated by the Department of Commerce, Bureau of Economic Analysis. The deflator was available only on a national level; regional or state adjustment factors were not calculated. (Therefore, any evaluation of the varying effect of inflation on increases or decreases in median income by state, region or ZIP Code area must be based on the national deflation adjustment factor). See U.S. Department of Commerce, Bureau of Economic Analysis, National Income and Product Accounts of the United States, 1929-76, Statistical Tables, U.S. Government Printing Office, 1981, Table 7.1, page 219 and the Survey of Current Business, July 1982, Vol. 62, No. 7, Table 7.1, page 99. For discussions of the deflator, see the Survey of Current Business, March 1978, Vol. 57, No. 3, and March 1979, Vol. 58, No. 11.
- [3] Population and migration estimates by county based on individual income tax returns are available from the Internal Revenue Service. The migration data show the number of taxpayers whose county of residence changed between 1980 and 1982. AGI of migrants and nonmigrants is also available by county. For additional information about purchasing the results of this study, write to the Director, Statistics of Income Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.
- Some of the other factors that should be taken into account in comparing 1969 with 1979 are the varying effects of inflation by geographic area which have an unknown impact on median income in constant dollars (see also footnote 2). Also, data for the states of California, New York and Washington include overseas military personnel because army and fleet post office addresses are located in these states. Data for Maryland also include overseas military and governmental personnel to an unknown extent.
- [4] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Reports, Statistics of Income -- 1972 Small Area Data, Individual Income Tax Returns, Publication 1008, 1977, and Statistics of Income -- 1974, Small Area Data, Individual Income Tax Returns, Publication 1008, 1979. These reports present tax return data by county.
- [5] Maps generally of three-digit ZIP Code areas by state may be found in the 1979 National ZIP Code and Post Office Directory, U.S. Postal Service, 1979. Maps are also presented annually in the various Bell System Yellow Pages directories.
- [6] Income in kind, such as food produced for home consumption, is another factor that might be included as "economic" in contrast to "taxable" income. Such income is likely to have a more noticeable effect at the lower end of the income scale.
- [7] In this context, see Irwin, Richard and Herriot, Roger, "An Initial Look at Preparing Local Estimates of Household Size from Income Tax Returns", 1982 Proceedings, American Statistical Association, Section on Applications of Administrative Records Data.
- [8] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income -- 1966, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1969. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1966.
- [9] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income -- 1969, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1972. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1969.
- [10] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income -- 1969, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1971.
- [11] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income 1979, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1982.
- [12] See Oh, H. Lock, "Osculatory Interpolation with a Monotonocity Constraint", 1977 Proceedings, American Statistical Association, Section on Statistical Computing.
- [13] For further details on the methods employed, see Wilson, Robert A., Oh, H. Lock and Alvey, Wendy, "Postal ZIP Code Area Statistics from Administrative Records" to be presented at the 1983 annual meetings of the American Statistical Association.

**Individual Income by ZIP Code Area**

**Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area**

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969								NUMBER OF RETURNS FOR TAX YEAR 1979							
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS							TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN	UNDER 10,000		10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		
<b>UNITED STATES</b>																
TOTAL	75844914	33987775	23308142	12388888	4669644	1490465	11920	92694302	40528425	25818406	15330535	8675455	2341481	12200		
<b>ALABAMA</b>																
TOTAL	1054293	502959	374267	122922	41951	12194	10800	1372550	651443	384111	215676	98805	22515	10750		
350	144385	66790	57607	15707	3629	652	10580	191064	83628	55972	36196	13493	1775	12170		
352	159498	68842	54816	29150	8960	3730	11670	191873	85973	50240	30836	18603	6221	11780		
354	41978	20991	14044	4829	1568	546	9680	57023	28224	15061	8612	4006	1120	10140		
355	41308	22521	14940	2948	681	218	8890	52928	25203	16541	8022	2538	624	10640		
356	83047	36848	31579	10723	3284	613	11140	106417	46990	29207	19740	9143	1337	12180		
357	23925	12506	8283	2305	724	107	9170	33277	15005	10108	5704	2191	269	11550		
358	48347	17203	13227	10045	6505	1367	15900	63185	28720	15323	9638	7982	1522	11640		
359	63644	31734	23240	6618	1664	388	9720	80294	38490	23577	12542	4833	852	10600		
360	52165	28815	17227	4362	1382	379	8690	72383	38943	19166	9812	3623	839	9370		
361	53226	25042	17252	7130	2784	1018	10520	72170	34160	19500	10845	5871	1794	10750		
362	47510	22837	18770	4460	1171	272	10130	58489	28878	18571	8078	2483	479	10150		
363	51655	26366	18412	4860	1664	353	9440	69792	34882	20273	9664	4235	738	10010		
364	30283	16753	10396	2228	652	254	8740	37649	20299	10976	4288	1587	499	9410		
365	46849	22598	17539	5051	1344	317	10120	72342	32800	21032	12669	4939	902	11550		
366	83084	38048	29840	10323	3629	1244	10810	105214	51052	28496	15323	8128	2215	10430		
367	32492	18535	9983	2760	901	313	8280	40845	23756	9978	4651	1911	549	8410		
368	45352	23461	15314	4910	1289	378	9300	60038	30506	17939	8050	2867	676	9890		
369	5545	3069	1798	513	120	45	8660	7567	3934	2151	1006	372	104	9690		
<b>ALASKA</b>																
TOTAL	90953	30950	23572	18787	13596	4048	16570	188339	67026	45992	27773	33827	13721	15480		
995	56795	18718	14933	11756	8661	2727	17040	125036	43338	30419	18597	22908	9774	15980		
997	17981	6416	4428	3604	2780	753	16530	37159	14797	8968	5054	6064	2276	14140		
998	10351	3738	2493	2152	1535	433	16700	17884	5924	4500	2748	3418	1294	16330		
999	5826	2078	1718	1275	620	135	15840	8260	2967	2105	1374	1437	377	15040		
<b>ARIZONA</b>																
TOTAL	614078	269560	206999	91372	36376	9771	11700	1076686	505301	292335	165799	89293	23958	10960		
850	217966	91570	73869	35345	13494	3688	11990	322881	148417	91645	50002	25714	7103	11260		
852	109595	45795	34665	18604	7865	2666	12310	231842	105157	59214	36853	22900	7718	11760		
853	62787	29998	21158	8185	3409	637	10450	136646	60511	39013	22437	12350	2335	11910		
855	16261	6670	6677	2264	566	84	11910	23148	10888	5857	4566	1611	226	11160		
856	30996	14324	10825	3902	1620	325	10630	49734	23868	13923	7767	3429	747	10550		
857	119807	53945	40746	16180	7014	1922	10990	202007	97760	54077	29856	15794	4520	10460		
859	6237	3095	2263	658	196	25	9790	13128	6322	3619	2044	1025	118	10550		
860	22112	11012	7250	2736	992	122	9750	37568	20250	9529	4558	2908	323	9230		
863	13787	6671	4709	1604	609	194	10080	26248	12990	7200	3830	1669	559	10140		
864	8856	3808	3091	1417	469	71	11710	20681	10648	5476	2791	1550	216	9730		
865	5674	3272	1746	477	142	37	8280	12803	8490	2782	1095	343	93	6570		
<b>ARKANSAS</b>																
TOTAL	611567	353248	175001	59093	17890	6335	8300	801906	407290	233481	105614	42830	12691	9880		
716	52547	29010	15391	5947	1785	414	8700	62351	30724	17032	9449	4322	824	10200		
717	38361	20982	11471	4331	1185	392	8850	44237	22339	12454	6330	2437	677	9920		
718	24678	14901	7451	1785	436	105	7870	31965	17078	9056	4245	1316	270	9400		
719	35799	22181	9665	2771	916	266	7370	46883	25388	13746	5038	2170	541	9340		
720	128963	71702	39091	13485	3770	915	8700	176607	83984	52780	27070	10614	2159	10710		
722	65005	32160	18144	9651	3547	1503	9940	84460	39075	23085	12780	6988	2532	11200		
723	57280	33997	15629	5414	1539	701	7890	69968	39015	18676	7666	3372	1239	8970		
724	49387	30540	13739	3521	1004	583	7570	62291	32862	18909	6935	2373	1212	9580		
725	18868	12778	4528	1117	338	107	6500	26873	15260	7899	2674	799	241	8870		
726	23088	15582	5385	1447	476	198	6440	33310	19249	9740	2883	1041	397	8740		
727	48348	28337	14094	4094	1290	533	8120	70467	35809	21434	8735	3284	1205	9880		
728	21705	13852	5948	1401	358	146	7290	29430	15951	8805	3102	1187	385	9360		
729	47538	27226	14465	4129	1246	472	8430	63064	30556	19865	8707	2927	1009	10410		
<b>CALIFORNIA</b>																
TOTAL	7841121	3192385	2405617	1399946	667973	175200	12810	10069500	4292255	2727372	1605527	1115953	328393	12660		
900	790084	378989	261242	88573	42095	19185	10350	793738	404842	233123	83384	46306	26083	9860		
902	392154	147349	124103	69689	35464	15549	14020	432249	175611	124288	63770	44862	23718	13260		
903	47088	18142	16813	8266	3541	326	13130	48911	22487	16165	6890	3007	362	11000		

FOOTNOTES AT THE END OF TABLE.













Individual Income by ZIP Code Area

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

Table with 16 columns: ZIP CODE AREA, TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME IN 1979 DOLLARS (UNDER 10,000, 10,000 TO 20,000, 20,000 TO 30,000, 30,000 TO 50,000, 50,000 OR MORE, MEDIAN), TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME IN 1979 DOLLARS (UNDER 10,000, 10,000 TO 20,000, 20,000 TO 30,000, 30,000 TO 50,000, 50,000 OR MORE, MEDIAN). Rows include MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, and MISSOURI.

FOOTNOTES AT THE END OF TABLE.

















## Individual Income by ZIP Code Area

Table 1. — Number of Returns for Tax Years 1969 and 1979, by Size of Adjusted Gross Income in 1979 Dollars, and By ZIP Code Area — Continued

ZIP CODE AREA	NUMBER OF RETURNS FOR TAX YEAR 1969							NUMBER OF RETURNS FOR TAX YEAR 1979						
	TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS						TOTAL NUMBER OF RETURNS	ADJUSTED GROSS INCOME IN 1979 DOLLARS					
		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN		UNDER 10,000	10,000 TO 20,000	20,000 TO 30,000	30,000 TO 50,000	50,000 OR MORE	MEDIAN
WEST VIRGINIA - CONTINUED														
255	30371	13300	12726	3401	821	123	11280	39527	15399	12644	8176	2997	311	14190
256	19885	9679	7766	1771	504	165	10170	22120	9217	6192	4236	2033	442	13770
257	33188	14782	11474	4570	1860	502	11340	34248	15573	9184	5555	3270	666	11520
258	38735	19223	14640	3590	960	322	9920	49523	22346	14387	8699	3306	785	12010
260	61749	24436	24411	9705	2561	636	12610	66381	26094	17802	14621	6729	1135	14420
261	44595	17249	18387	6636	1904	419	12660	53461	20707	16307	11197	4517	733	14190
262	22558	12445	7921	1661	415	116	8850	28799	13938	9033	4128	1418	282	10440
263	48187	23548	18657	4472	1158	352	10100	53124	23700	17019	8911	2850	644	12050
265	46713	20936	17972	5584	1766	455	11130	54682	22936	16116	10276	4499	855	13390
266	7812	4155	2849	622	127	59	9110	9913	4737	2760	1652	593	171	10640
267	13048	6383	5160	1208	216	81	10080	14936	6719	4888	2625	550	154	11660
268	7406	4703	2217	355	98	33	7340	9376	5351	2746	954	254	71	8940
WISCONSIN														
TOTAL	1664977	716690	536339	303160	85271	23517	12220	1968083	835774	544875	375671	173575	38188	13150
530	158679	60826	47602	35710	10930	3611	14940	207025	77210	52197	46272	24744	6602	15090
531	161850	60184	49077	38707	11400	2482	15480	214554	79782	52351	47807	29726	4888	15240
532	394838	160161	127029	78632	23014	6002	13300	397575	166606	112849	74850	35656	7614	13140
534	47073	18100	14812	10387	2920	854	14570	54662	20916	13687	11831	6734	1494	14790
535	131837	56339	42997	24438	6583	1480	12370	166257	67789	46321	34046	15335	2766	13820
537	75262	32050	20206	14790	5961	2255	13220	94915	42840	25824	14190	9120	2941	11710
538	18930	9728	6108	2360	646	88	9410	22363	10435	5941	4233	1572	182	11060
539	55510	27017	18415	7714	1836	528	10200	63279	30072	18740	10278	3371	818	10780
540	24656	11407	8163	3904	1014	168	11000	32614	13757	8685	6767	3012	393	13750
541	59155	27941	20830	8196	1778	410	10600	72192	31862	21322	13497	4663	848	12450
542	44218	19835	15745	6711	1463	464	11350	50829	21712	15950	9605	2805	757	12610
543	45027	18267	14989	9083	2081	607	13300	57317	23860	15728	12037	4622	1070	13770
544	107230	50301	37535	14809	3633	952	10680	131638	59128	38091	23679	8862	1878	11920
545	25962	14176	8519	2431	582	254	8820	33169	18046	9370	4224	1095	434	9270
546	66320	33945	22013	7785	1904	673	9470	78689	38593	22477	12587	3850	1182	10250
547	67542	33032	22239	9232	2336	703	10120	78952	38019	23702	11933	4228	1070	10540
548	52096	27646	17062	5662	1340	386	9060	61293	31254	17956	8650	2766	667	9840
549	128792	55735	42998	22609	5850	1600	12070	150760	63893	43684	29185	11414	2584	13340
WYOMING														
TOTAL	123989	54924	42435	19789	5131	1710	11140	205402	81627	54128	40773	23761	5113	14230
820	30310	13206	10200	5151	1390	363	11800	43834	19423	11939	7465	4257	750	12270
822	7570	3935	2614	769	189	63	9740	11084	4777	3379	1932	805	191	12970
823	5530	2438	1998	856	180	58	11590	10319	3798	2230	2420	1584	287	16730
824	14801	6897	5099	2098	502	205	10940	20138	8689	5697	3881	1437	434	12740
825	8804	3945	3188	1284	298	89	11360	15253	6832	3476	3037	1601	307	12340
826	23021	9144	7645	4477	1271	484	13070	41528	14563	10925	8507	6050	1483	15480
827	8268	3498	2876	1420	361	113	12080	15783	5427	4153	3229	2508	466	16050
828	9048	4433	2925	1194	367	129	10380	13255	5395	3795	2461	1276	328	13610
829	10517	4541	3812	1701	363	100	11800	23319	7859	5648	5842	3408	562	17390
830	2320	1115	704	335	103	63	10650	5169	2548	1273	778	391	179	10190
831	3800	1772	1974	504	107	43	10900	5720	2316	1613	1221	444	126	13720

1/Includes returns with overseas military (APO or FPO) addresses.

2/Also includes District of Columbia.

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

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

# Male and Female Operated Nonfarm Proprietorships, Tax Year 1980

By Paul E. Grayson\*

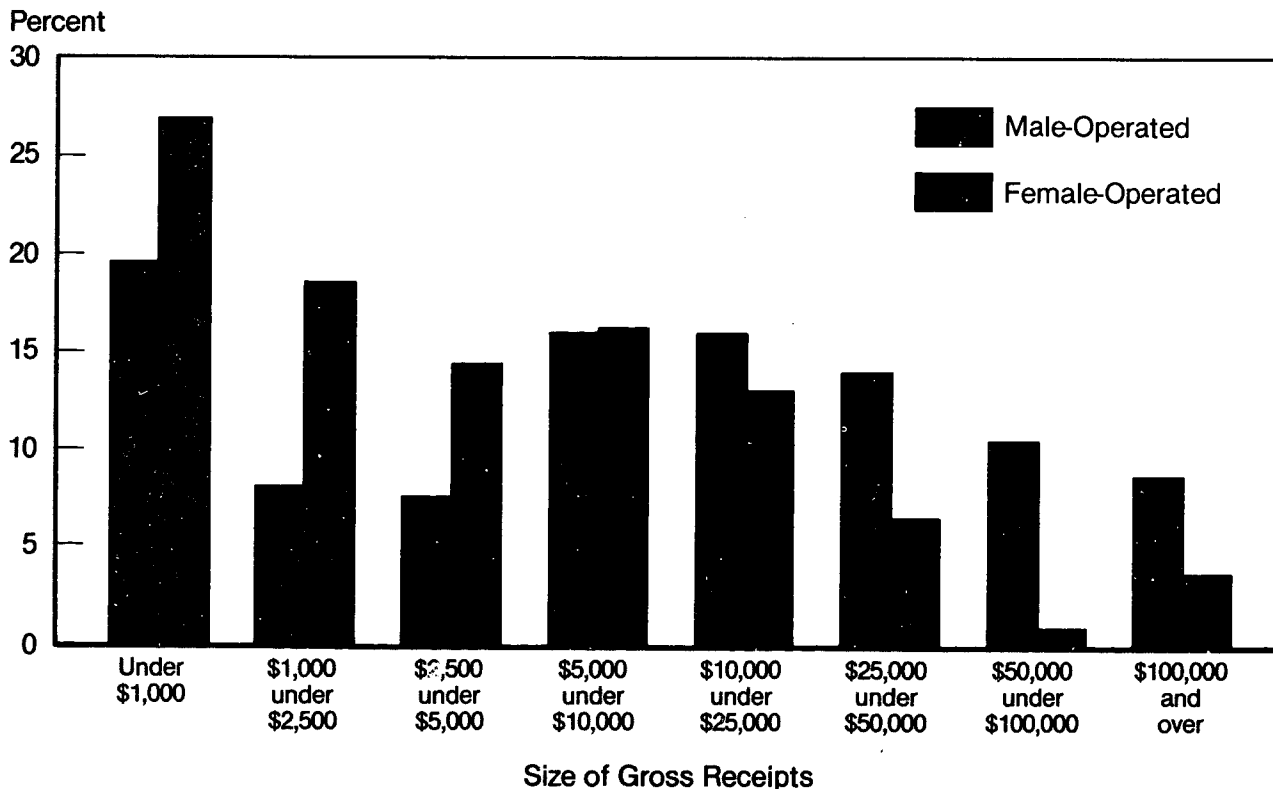
In 1980, almost three times as many nonfarm sole proprietorships were operated by men as by women. The male-operated proprietorships, on the average, did a volume of business three times as great as the female-headed proprietorships. Both male and female operated proprietorships were likely to be headquartered at home, the female-operated ones more so than their male counterparts. Businesses headquartered away from home, however, were likely to be substantially larger, in terms of gross receipts, than the at-home businesses.

For Tax Year 1980, nonfarm proprietorships reported (on Schedule C of Form 1040) total business receipts of \$411.2 billion, of which one-eleventh--\$36.4 billion--was reported by female proprietors. Ten times as much--\$367.5 billion--was reported by male proprietors, and the balance of \$7.3

billion was reported for jointly operated businesses. Trade (predominantly retail) and services were, by far, the most important of the major types of business reported (Table 1). These two categories accounted for 80 percent of the female-operated businesses and 60 percent of the businesses run by men.

The tendency of female-operated businesses to be smaller than male-operated ones shows up clearly in Table 2 (also see Figure A below). Only about 11 percent of the former had 1980 gross receipts of \$25,000 or more, compared to one-third of the male businesses. Male businesses reported on returns jointly filed by husband and wife tended to be larger than those reported on nonjoint returns. This filing status differentiation was much less clearcut for female-operated businesses.

**Figure A — Percentage Distributions by Amount of Gross Receipts: Male- and Female-Operated Nonfarm Sole Proprietorships Tax Year 1980**



\*Research Division; assisted by Janet Barnhardt, Individual Returns and Sandra Byberg, Corporation Returns Analysis Sections.

## Nonfarm Proprietorships and Sex of Owner, 1980

The adjusted gross income (AGI) distribution (see Table 3) of returns reporting a male-operated business showed no consistent pattern of difference from the corresponding distribution for female-headed businesses, (in marked contrast to the gross receipts data). Larger business volume among male-operated enterprises thus did not result in higher AGI; instead, it was apparently accompanied by lower levels of nonbusiness income.

In Table 4, data from 1973/74 show that profits from the business tend to be a much higher percentage of AGI on the corresponding return when male-headed businesses are considered. Among the female-operated businesses, on the other hand, business profits accounted for one-half or more of AGI on only 22 percent of the related returns, in contrast to 43 percent for male businesses. It is noteworthy that female-operated businesses reported on nonjoint returns contributed to AGI in a manner similar to male businesses. These businesses, operated by (mainly) single women, were less likely to be a secondary or sideline income source than businesses headed by wives reporting on joint returns.

Whether nonfarm proprietorships are head-quartered at home [1] or at a different location depends, to some extent, on the sex of the proprietor and filing status of the return (see Table 5). Overall, 63 percent of the businesses with identified business addresses were located at home. Female proprietors were more likely to have their businesses at home than male proprietors: about 66 percent of the female proprietors,--many of whom were involved in direct selling organizations--compared with 60 percent of the males, reported the same address for the business and the residence. Nonjoint business returns were more likely than joint returns to indicate an at-home business--68 percent of the former group versus 61 percent of the latter. Although the sample of jointly operated proprietorships was rather small, it is interesting to note that over 80 percent of those were apparently at-home businesses.

Table 6 shows that the average size of away-from-home businesses (as measured by gross business receipts) was about two and one-half times larger than at-home businesses--\$66,000 versus \$26,900; this marked disparity was also true within the separate male and female groups. Male-operated businesses averaged gross receipts three times greater than their female counterparts--\$49,700 to \$16,500. The filing status of the return was also an important factor: businesses reported on jointly filed returns averaged almost two and one-half times larger receipts than nonjoint returns--almost \$45,000 versus \$19,200.

### DATA SOURCES AND LIMITATIONS

The tables in this report, except as otherwise indicated, are based on the annual Taxpayer Usage Studies (TPUS) of individual income tax returns (Forms 1040 and 1040A). Tax Year 1980 TPUS data are based on a sample of returns filed by June 30, 1981. The sample of about 7,800 tax returns, drawn at an effective rate of about 1:13,000, covered about 98 percent of the individual returns filed in 1981 and 96 percent of the nonfarm proprietorship returns. Tax Years 1973 and 1974 TPUS data are based on samples of returns filed by May 1 of the following years and represent about 85 percent of the nonfarm proprietorship returns filed.

TPUS data (particularly with respect to counts of businesses) may therefore be expected to differ from Statistics of Income (SOI) data which are based on proprietorship returns sampled throughout the year. Returns filed later in the year generally report higher amounts of gross receipts and adjusted gross income [2] than returns filed earlier, as is illustrated by the following Table for 1980.

### Percentage distribution of proprietorships by size of gross receipts

Size of gross receipts	TPUS	SOI
Totals: Number		
(millions).....	9.33	9.73
Percent.....	100.0	100.0
Under \$2,500.....	32.7	28.6
\$2,500 under 5,000.....	9.6	11.9
\$5,000 under 10,000.....	16.1	13.0
\$10,000 under 25,000.....	15.3	17.6
\$25,000 under 50,000.....	11.8	11.1
\$50,000 under 100,000.....	7.5	8.6
\$100,000 and over.....	7.0	9.2

TPUS estimates are also subject to greater sampling variability than SOI, the sample for the latter being stratified and more than ten times larger.

The upper limits of the coefficient of variation are indicated below for estimates of different sizes:

Coefficient of Variation (percent)	Number of Returns
2.5.....	6,500,000
5.0.....	3,300,000
10.0.....	1,100,000
15.0.....	500,000
20.0.....	290,000
25.0.....	190,000
30.0.....	140,000

### NOTES AND REFERENCES

- [1] Businesses were classed as "at home" if the business address on Schedule C (for nonfarm businesses) was the same as the taxpayer address on page 1 of Form 1040.
- [2] Grayson, Paul., "Individual Income Tax Returns: Selected Characteristics from the 1980 Taxpayer Usage Study," SOI Bulletin, vol. 1, no. 3, Winter 1981-1982, p. 21.

Nonfarm Proprietorships and Sex of Owner, 1980

Table 1. — Nonfarm Proprietorships: Distribution by Major Industry Group and by Sex of Proprietor, Tax Year 1980

[Figures are estimates based on samples--numbers are in thousands]

Major industry	Total <sup>1</sup>		Male operated		Female operated	
	Number	Percent	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total nonfarm sole proprietorships.....	9,730	100.0	6,929	100.0	2,535	100.0
Agricultural services, forestry, and fishing.....	307	3.2	264	3.8	30	1.2
Mining.....	120	1.2	102	1.5	11	0.4
Construction.....	1,073	11.0	1,045	15.1	20	0.8
Manufacturing.....	296	3.0	234	3.4	53	2.1
Transportation, communication, and utilities.....	439	4.5	404	5.8	28	1.1
Wholesale and retail trade.....	2,527	26.0	1,579	22.8	825	32.5
Wholesale trade.....	330	3.4	286	4.1	34	1.3
Retail trade.....	2,066	21.2	1,201	17.3	759	29.9
Wholesale and retail trade not allocable.....	131	1.3	92	1.3	32	1.3
Finance, insurance, and real estate.....	1,049	10.8	664	9.6	355	14.0
Services.....	3,843	39.5	2,580	37.2	1,200	47.3
Nature of business not allocable.....	75	0.8	56	0.8	13	0.5

<sup>1</sup>Also includes businesses jointly operated by husband and wife.

NOTE: Detail may not add to total due to rounding.

SOURCE: Statistics of Income--Sole Proprietorship Returns, 1979-1980, Table 13.

Table 2. — Nonfarm Proprietorships: Percentage Distribution by Amount of Gross Receipts, by Sex of Proprietor and Filing Status, Tax Year 1980

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

Size of gross receipts	Total <sup>1</sup>	Male operated			Female operated		
		All	Joint	Nonjoint	All	Joint	Nonjoint
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total:							
Number.....	9,330	6,256	4,985	1,271	2,614	1,767	847
Percent.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under \$2,500.....	32.7	27.5	25.7	34.3	45.4	43.8	48.5
Under \$1,000.....	21.5	19.3	16.8	29.5	26.9	23.3	34.2
\$1,000 under \$2,500.....	11.1	8.1	9.0	4.8	18.5	20.5	14.3
\$2,500 under \$5,000.....	9.6	7.4	7.3	7.6	14.3	13.7	15.7
\$5,000 under \$10,000.....	16.1	15.9	15.0	19.0	16.2	19.9	8.6
\$10,000 under \$25,000.....	15.3	16.0	16.0	16.2	13.0	11.7	15.7
\$25,000 under \$50,000.....	11.8	13.9	14.8	10.5	6.5	5.5	8.6
\$50,000 under \$100,000.....	7.5	10.6	11.7	6.7	0.9	0.7	1.4
\$100,000 and over.....	7.0	8.7	9.5	5.7	3.7	4.8	1.4

<sup>1</sup>Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.

NOTE: Detail may not add to total due to rounding.

Table 3. — Nonfarm Proprietorships: Percentage Distribution by Adjusted Gross Income Class of Related Tax Return and by Sex of Proprietor; Taxpayer Usage Study (TPUS) and Statistics of Income (SOI) compared, Tax Years 1974-1980

[All figures are estimates based on samples]

Size of adjusted gross income	1980 businesses				All businesses, 1974	
	SOI, all	TPUS			TPUS	SOI
		All <sup>1</sup>	Male operated	Female operated		
	(1)	(2)	(3)	(4)	(5)	(6)
Total, percent.....	100.0	100.0	100.0	100.0	100.0	100.0
No positive AGI.....	3.5	3.3	4.1	1.5	2.7	3.1
\$1 under \$2,000.....	*	4.1	3.3	6.3	6.4	*
\$2,000 under \$5,000.....	*10.8	7.2	6.5	8.7	14.3	*19.7
\$5,000 under \$10,000.....	15.0	17.5	17.9	14.6	25.2	21.6
\$10,000 under \$20,000.....	26.0	26.6	29.1	22.8	32.2	33.8
\$20,000 under \$50,000.....	36.9	36.8	34.4	41.7	17.0	18.6
\$50,000 under \$100,000.....	6.2	3.8	4.1	3.4	1.9	2.6
\$100,000 and over.....	1.6	0.7	0.4	1.0	0.3	0.5

<sup>1</sup>Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.

\*SOI data are available only for the combined class, \$1 under \$5,000.

NOTE: Source of SOI data is Statistics of Income--Sole Proprietorship Returns, 1979-1980, Table 15 and Statistics of Income--Business Tax Returns, 1974, Table 1.6. TPUS data labelled "1974" are actually averages for the combined Tax Year 1973 and 1974 samples.

Table 4. — Nonfarm Proprietorships: Percentage Distribution by Relative Importance of Business Profit (or Loss) — as a Percent of Adjusted Gross Income of Related Tax Return by Sex of Proprietor, Tax Years 1973-1974 Combined

[All figures are estimates based on samples]

Percent	All businesses <sup>1</sup>	Male operated	Female operated		
			All	Joint filing status	Nonjoint filing status
	(1)	(2)	(3)	(4)	(5)
Total.....	100.0	100.0	100.0	100.0	100.0
With AGI.....	97.4	97.7	98.2	100.0	91.2
No business income.....	21.8	17.7	20.7	27.5	4.4
Business income:					
Not 0, under 5.....	11.6	7.9	21.6	22.1	17.6
5 under 10.....	6.6	5.9	9.0	10.7	5.9
10 under 25.....	10.8	11.1	11.7	14.1	7.4
25 under 50.....	11.6	12.5	12.6	11.4	14.7
50 under 75.....	9.8	11.1	8.1	6.7	11.8
75 under 100.....	13.4	16.7	7.2	4.0	14.7
100 or more.....	11.9	14.8	7.2	3.4	14.7
With no AGI.....	2.6	2.3	1.8	-	8.8

<sup>1</sup>Also includes jointly operated businesses, joint returns with proprietor's sex not determined, and joint returns with both a husband-operated business and wife-operated business.

NOTE: Detail may not add to total due to rounding.

## Nonfarm Proprietorships and Sex of Owner, 1980

**Table 5. — Nonfarm Proprietorships: Percentage Distribution by Location of Business by Sex of Proprietor and Filing Status of Return, Tax Year 1980**

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

Sex of proprietor and filing status	Nonfarm proprietorships		Location of business				
	Total number	Percent	Percent of total		Percent of determined		
			Undetermined	Determined	Total	At home	Away from home
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	9,330	100.0	11.9	88.1	100.0	62.7	37.3
Joint.....	7,212	100.0	11.9	88.1	100.0	61.3	38.7
Nonjoint.....	2,118	100.0	12.0	88.1	100.0	67.5	32.5
Males, total.....	6,256	100.0	11.2	88.8	100.0	60.1	39.9
Joint.....	4,985	100.0	11.4	88.6	100.0	58.6	41.4
Nonjoint.....	1,271	100.0	10.5	89.5	100.0	66.0	34.0
Females, total.....	2,614	100.0	13.0	87.0	100.0	65.9	34.0
Joint.....	1,767	100.0	12.3	87.7	100.0	64.0	36.0
Nonjoint.....	847	100.0	14.3	85.7	100.0	70.0	30.0
Males/Females jointly <sup>1</sup> .....	460	100.0	15.9	84.1	100.0	81.2	18.2

<sup>1</sup>Also includes business with proprietor's sex not determined; estimates should be used with caution because of the small number of sample returns upon which they are based.

**Table 6. — Nonfarm Proprietorships: Average Gross Receipts for At Home and Away From Home Business by Sex of Proprietor and Filing Status of Returns, Tax Year 1980**

[All figures are estimates in dollars based on samples]

Sex of proprietor and filing status	All businesses	Location of business		
		At home	Away from home	Undetermined
		(1)	(2)	(3)
Total.....	38,900	26,900	66,000	20,200
Joint.....	44,700	29,200	76,300	24,700
Nonjoint.....	19,200	19,800	24,000	4,800
Males, total.....	49,700	34,700	82,400	18,000
Joint.....	56,700	38,700	93,500	20,600
Nonjoint.....	22,300	20,900	30,400	6,900
Females, total.....	16,500	13,000	23,900	17,200
Joint.....	17,500	10,400	27,000	25,300
Nonjoint.....	14,600	18,300	12,600	2,500
Males/Females jointly <sup>1</sup> .....	19,400	10,700	21,700	55,000

<sup>1</sup>Also includes businesses with proprietor's sex not determined; estimates should be used with caution because of the small number of sample returns upon which they are based.

# U.S. Possessions Corporation Tax Credit, 1980

By Kenneth Szefflinski\*

The possessions tax credit of almost \$1.6 billion was a relatively small portion of the more than \$42 billion in credits claimed by all U.S. corporations for 1980. However, for the 589 corporations that claimed it, the credit was significant because it offset 100 percent of their U.S. tax liability on possession business income and qualified investment income. U.S. corporations conducting their business activities in Puerto Rico have claimed this tax credit since 1976, the first year for which a credit, rather than an income exclusion, was allowed.

## Returns Claiming Possessions Tax Credit

Income Year	Number of Returns	Net Income (Billions)	Possessions Tax Credit (Billions)
1976	384	\$1.5	\$0.7
1977	519	1.8	0.8
1978	598	2.5	1.2
1979	597	3.1	1.4
1980	589	3.5	1.6

The amount of the possessions credit exceeded the Federal revenue loss attributable to the credit, since corporations which claimed the possessions credit could not claim the foreign tax credit for taxes paid with respect to possessions source income, as well as certain other Federal tax benefits which otherwise would have been available. The Treasury Department estimates that for 1980, the Federal revenue foregone as a result of the possessions tax credit was \$1.2 billion, compared to a total possessions credit of \$1.6 billion [1].

The 589 corporations claiming the credit for 1980 represented approximately 70 percent of the 820 corporations electing to be treated as possessions corporations. The remaining corporations were either inactive or reported a loss from their operations in a possession for 1980.

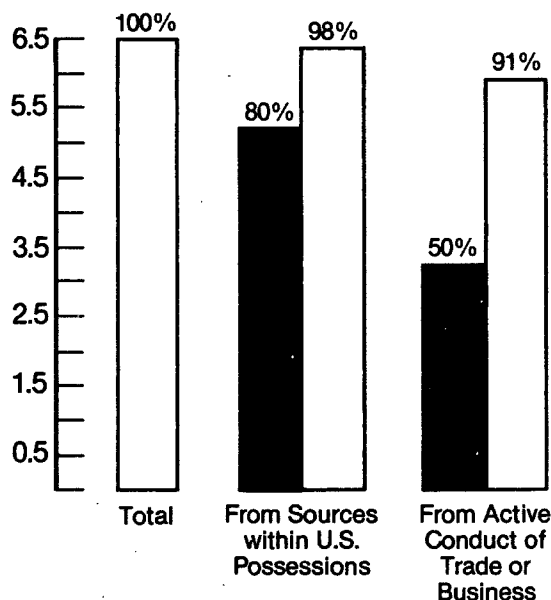
## THE EVOLUTION OF THE POSSESSIONS TAX CREDIT

Although the credit presently benefits corporations deriving most of their income from the conduct of a trade or business in Puerto Rico or U.S. possessions (excluding the Virgin Islands), beneficial tax treatment of possessions income first began in 1921 to aid U.S. companies with subsidiaries operating in the Philippines (a possession of the United States from 1898 to 1945). Under the Revenue Act of 1921, corporations were exempt from U.S. taxation on all foreign, including possession, source income if at least 80 percent of their gross income was derived from sources within a U.S. possession, and at least 50 percent of their gross income was derived from the active conduct of a trade or business in a U.S.

possession. Moreover, under certain conditions, these subsidiaries could be included in consolidated returns which included their U.S. parent corporation and other affiliates. These rules remained the basis for later provisions enacted in the Internal Revenue Code of 1954. Corporations which claimed the benefit of these provisions came to be known as "possessions corporations." Figure A shows that for 1980, possessions corporations greatly exceeded these gross income requirements.

Figure A  
Possessions Corporation  
Gross Income, 1980

Billions of Dollars



■ Minimum Requirements  
□ Actual

\*Returns Analysis Section, Corporation Statistics Branch. Prepared under the direction of Daniel F. Skelly, Chief, Foreign Statistics Branch.

Before 1976, the provisions for possessions corporations entitled their parent corporations to a unique form of domestic tax treatment. In profitable years, the possessions income was excluded from taxation, while in loss years, the corporate parents were allowed to offset their profits with the subsidiaries' losses by joining the subsidiary in the filing of a consolidated return.

This "best of both worlds" tax benefit was removed by the Tax Reform Act of 1976. Although the 80 and 50 percent tests remained intact, possessions corporations were no longer permitted to be included in consolidated returns, thus eliminating the parents' tax benefits in both a profit year and a loss year (there were about 90 possessions corporations reporting a loss for 1980). It was also necessary for the company to make an election to be treated as a possessions corporation (the election was irrevocable for 10 years unless the Secretary of the Treasury consented). Also, the exemption of income was changed to a credit against U.S. income tax equal to that portion of the tax attributable to possessions business income and qualified possession source investment income.

The Tax Equity and Fiscal Responsibility Act of 1982 made two additional changes in the provisions for possessions corporations. First, it cut back the amount of passive investment income that a corporation could earn and still qualify for the possessions tax credit. The 50 percent active trade or business test was increased to 55, 60 and 65 percent for taxable years beginning in 1983, 1984 and 1985 (and thereafter), respectively. Secondly, the Act provided new rules for the allocation, between a U.S. parent corporation and an affiliated possessions corporation, of income attributable to intangible property.

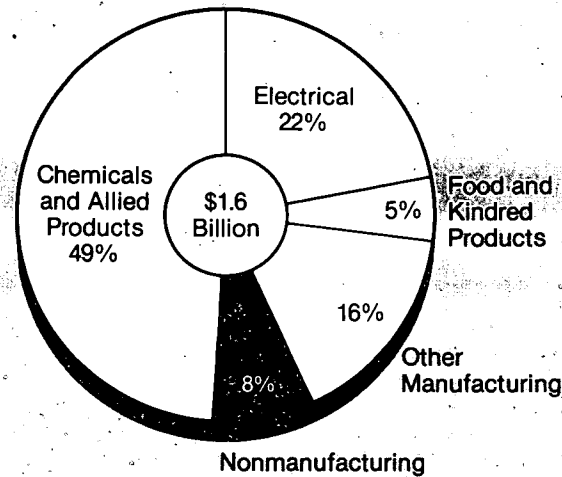
#### INDUSTRY HIGHLIGHTS

Manufacturers received most of the tax benefits permitted under the possessions system of taxation. Corporations manufacturing chemicals and allied products (pharmaceuticals, in particular) or electrical and electronic equipment claimed over 70 percent of the total possessions tax credit while representing less than 40 percent of the corporations.

While the companies that manufactured chemicals and drugs claimed an average credit of nearly \$8 million, corporations that manufactured electrical and electronic equipment earned nearly \$3 million of credit on the average. These two industries accounted for approximately 50 percent of the more than \$12 billion in total receipts of all the possessions corporations. Nonmanufacturing corporations represented only about 20 percent of those claiming the credit, and their credit accounted for less than 10 percent of the total.

This reflects the incentives which the Government of Puerto Rico enacted to attract manufacturing companies to the island. Under Puerto Rico's Industrial Incentive Acts, U.S. corporations opening plants on the island have been granted various exemptions, up to 100 percent, from Puerto Rican taxes. In return, the companies have provided new employment opportunities, as well as new investments in the Puerto Rican economy. The exemptions from Puerto Rican tax applied to qualified passive investment income, as well as business income.

Figure B  
Percent of Total Tax Credit  
by Industry, 1980



Of the 589 corporations that claimed the possessions tax credit in 1980, there were 303 corporations that reported over \$375 million of "qualified possession source investment income," i.e., non-business income attributable to the investment, in a possession, of funds derived from the active conduct of business in that same possession. Interest from deposits in Puerto Rican financial institutions is generally considered qualified possession source investment income and is therefore eligible for the possessions tax credit.

Although the discussion so far has centered on the possessions credit claimed for business operations conducted in Puerto Rico, there were also 14 corporations that claimed the credit for operations in Guam and other U.S. possessions.

U.S. Possession	Number of returns	Credit (000)
Puerto Rico	575	\$1,569,930
Guam	5	1,130
Other	9	1,674
Total	589	1,572,734

The data for these corporations are included in tables 1 and 2 of this article, although not shown separately.

The fourteen largest returns, those with total assets of \$250 million or more, accounted for over one-third of the assets for all corporations that claimed the possessions tax credit and over 27 percent of the credit itself. Nine of the corporations manufactured chemicals and allied products and claimed a combined possessions tax credit of \$285 million.



EMPLOYMENT DATA

One of the major benefits to the economy of Puerto Rico under the possessions corporation system of taxation is the expansion of employment opportunities. Employment data, based on the Federal unemployment insurance tax returns available for 282 possessions corporations in manufacturing industries reveals a total of 54,202 employees. It is estimated that employment in all possessions corporations in manufacturing industries in 1980 was approximately 77,000 or about 9 percent of the total employment in Puerto Rico of approximately 830,000 [2,3]. Four manufacturing industries accounted for over 73 percent of the employees of possessions corporations for which employment data are available.

Industry	Number of Corporations	Employees	
		Number	Percent
Food and kindred products	10	5,355	9.9
Apparel	52	11,361	21.0
Chemicals	52	10,347	19.1
Electrical and electronic equipment	74	12,712	23.5
Total	282	54,202	100.0

All manufacturers operating in Puerto Rico reported a total employment of 157,000 for 1980 [4]. Possessions corporations employed approximately one-half of all employees in the manufacturing sector of Puerto Rico.

The significant number of employees of possessions corporations highlights their value to the economy of Puerto Rico in light of the 17.1 percent unemployment rate reported for the year ending June 30, 1980. It appears that the possessions corporation system of taxation has benefited both the Commonwealth of Puerto Rico through additional employment in Puerto Rico, and the corporations themselves through the credit.

SOURCES OF DATA

The data in this article were tabulated from all returns filed no later than June 30, 1982 by possessions corporations for accounting periods ending between July 1980 and June 1981. Because 100 percent of the returns filed were used for the statistics, they are not subject to sampling error. General information about nonsampling error may be found in the Appendix of this report. Table 1 gives various details from the income statement, balance sheet and tax computation schedule as reported by the corporations claiming a credit [5]. These data are classified by selected industry. Table 2 provides data reported on the tax credit computation schedule and are classified by size of total assets. The data in table 2 are based on the 571 possessions corporations for which the possessions tax credit computation schedules were available.

REFERENCES

- [1] U.S. Department of the Treasury, The Operation and Effect of the Possessions Corporation System of Taxation--Fourth Report, 1983.
- [2] U.S. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States--1981.
- [3] See U.S. Department of the Treasury, op. cit.
- [4] Ibid.
- [5] It should be noted that the data in Table 1 are not directly comparable to those found in Table 5-2 of the Treasury Report which covers all corporations that made an election under Internal Revenue Code section 936 to be treated as possessions corporations even though they may not have been able to claim a credit for 1980. Moreover, the data in Table 5-2 were based on returns filed no later than January 31, 1982.

## Possessions Corporation Tax Credit, 1980

Table 1. — All Corporation Income Tax Returns With U.S. Possession Tax Credit: Selected Balance Sheet and Income Statement Items, Income Tax, and Possessions Tax Credit, by Industry

(Money amounts are in thousands of dollars)

Industry	Number of corporations	Total assets	Depreciable assets	Accumulated depreciation	Retained earnings	Total receipts	Business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries.....	589	15,775,166	3,587,303	1,138,728	10,606,627	12,086,402	11,319,684
Manufacturing, total.....	473	12,750,508	2,300,897	827,401	9,983,741	9,813,751	9,225,373
Food and kindred products.....	18	900,829	175,931	46,188	680,295	819,277	782,250
Tobacco manufactures.....	3	147,108	24,389	9,129	90,427	201,368	195,431
Textile mill products.....	8	120,977	10,165	5,828	115,791	51,989	48,345
Apparel.....	72	346,453	34,167	17,237	267,410	432,795	419,044
Furniture and fixtures.....	3	7,328	2,598	1,353	4,328	7,471	7,244
Paper and allied products.....	5	12,352	4,121	1,242	7,753	23,794	23,693
Printing and publishing.....	4	22,799	4,016	1,534	18,255	17,202	15,934
Chemicals and allied products.....	98	6,795,523	1,335,034	472,810	5,157,303	4,017,995	3,673,745
Rubber products.....	10	64,137	31,308	5,272	37,106	60,989	58,175
Leather and leather products.....	14	91,894	10,001	4,973	75,756	138,724	136,811
Stone, clay, and glass products.....	8	35,079	8,546	5,173	30,125	56,851	54,385
Primary metal industries.....	4	20,409	744	455	13,602	17,627	16,661
Fabricated metal products.....	23	189,265	36,652	10,496	149,851	142,458	136,169
Machinery.....	13	184,217	17,921	5,363	161,366	148,161	140,155
Electrical and electronic equipment.....	118	2,754,115	319,116	128,690	2,391,524	2,179,890	2,045,953
Motor vehicles and equipment.....	6	39,268	4,457	1,598	35,213	36,704	35,546
Scientific instruments.....	35	410,677	58,944	16,360	315,979	303,235	289,423
All other manufacturing.....	31	608,079	222,788	93,701	431,659	1,157,222	1,146,409
Nonmanufacturing, total.....	113	3,013,432	1,283,291	310,458	613,811	2,261,892	2,083,781
Mining and construction.....	9	16,617	3,558	1,246	10,459	21,952	20,947
Transportation and public utilities.....	5	818,154	904,291	183,250	8,258	252,782	251,273
Wholesale trade.....	27	536,250	178,096	69,618	352,247	1,198,921	1,167,754
Retail trade.....	22	208,829	103,709	40,056	72,490	487,892	462,963
Finance, insurance, and real estate.....	23	1,235,952	23,509	1,991	58,591	116,854	10,303
Services.....	27	197,630	70,128	14,297	111,766	183,491	170,541
Nature of business not allocable.....	3	11,226	3,115	869	9,075	10,758	10,530

Industry	Total deductions	Cost of sales and operations	Net income	Income tax before credits	U.S. possessions tax credit	Income tax after credits
	(8)	(9)	(10)	(11)	(12)	(13)
All industries.....	8,528,414	6,620,907	3,532,562	1,599,768	1,572,734	25,334
Manufacturing, total.....	6,532,815	5,120,563	3,255,509	1,474,330	1,450,946	22,120
Food and kindred products.....	636,345	535,096	182,932	82,647	80,472	1,217
Tobacco manufactures.....	169,985	73,501	31,382	14,436	14,033	403
Textile mill products.....	36,359	30,131	15,630	7,171	6,533	638
Apparel.....	346,818	319,593	85,506	38,910	37,366	1,524
Furniture and fixtures.....	6,753	4,211	718	330	290	41
Paper and allied products.....	22,133	20,418	1,661	764	764	-
Printing and publishing.....	11,362	8,284	5,840	2,636	2,636	-
Chemicals and allied products.....	2,272,088	1,472,714	1,730,109	778,394	768,450	9,845
Rubber products.....	40,397	33,591	20,591	9,452	9,407	45
Leather and leather products.....	119,960	107,759	18,714	8,556	8,478	78
Stone, clay, and glass products.....	49,595	44,115	7,255	3,291	3,280	11
Primary metal industries.....	14,598	13,368	3,029	1,393	1,393	-
Fabricated metal products.....	102,846	86,347	39,598	18,160	18,158	2
Machinery.....	104,223	90,042	43,484	19,852	19,771	60
Electrical and electronic equipment.....	1,382,611	1,158,888	788,739	360,517	353,417	6,935
Motor vehicles and equipment.....	25,510	22,186	11,195	5,145	5,124	21
Scientific instruments.....	181,858	141,223	121,335	55,659	55,186	471
All other manufacturing.....	1,009,372	959,096	147,790	67,018	66,188	829
Nonmanufacturing, total.....	1,987,010	1,492,765	274,882	124,478	120,906	3,138
Mining and construction.....	16,659	13,685	5,293	2,379	2,370	9
Transportation and public utilities.....	198,088	94,712	54,694	25,082	25,061	10
Wholesale trade.....	1,048,869	981,201	150,052	68,865	66,662	2,201
Retail trade.....	477,438	307,982	10,454	4,667	3,682	568
Finance, insurance, and real estate.....	107,123	148	9,731	4,082	3,941	141
Services.....	138,833	95,037	44,658	19,403	19,190	209
Nature of business not allocable.....	8,589	7,578	2,169	959	884	76

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

Possessions Corporation Tax Credit, 1980

Table 2. — Corporation Income Tax Returns With Form 5735 Filed in Support of U.S. Possessions Tax Credit: Possession Source Gross Income and Deductions, Total and Qualified Taxable Income, Income Tax and Possessions Tax Credit, by Size of Total Assets

[Money amounts are in thousands of dollars]

Item	All returns	Size of total assets					
		Assets zero or not reported	\$1 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	571	9	8	7	17	60	180
Total assets.....	15,466,711	-	233	1,195	6,594	44,367	446,018
Qualified gross income, total....	6,257,163	81,264	1,871	2,237	7,938	40,919	339,254
From trade or business.....	5,780,668	28,818	1,871	2,231	7,744	40,600	334,171
From sale of assets.....	100,670	41,220	-	-	-	-	-
Possession source investment income.....	376,801	11,225	-	6	194	319	5,083
Deductions, total.....	2,916,226	20,302	1,613	1,967	5,855	25,764	231,378
Definitely allocable.....	2,714,302	17,531	1,613	1,785	5,601	22,740	221,165
Not definitely allocable.....	201,924	2,771	-	182	254	3,024	10,213
Qualified taxable income.....	3,339,950	60,962	258	271	2,082	15,156	107,598
Taxable income from all sources..	3,391,136	60,970	256	271	2,083	15,298	108,226
Income tax against which credit was allowed.....	1,556,117	24,075	93	119	887	6,710	48,923
U.S. possessions tax credit.....	1,529,774	24,073	93	119	885	6,656	48,531

Item	Size of total assets--Continued					
	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns.....	80	87	57	31	21	14
Total assets.....	575,823	1,452,814	1,977,918	2,167,672	3,525,874	5,268,204
Qualified gross income, total.....	278,451	615,343	776,773	952,951	1,117,491	2,042,670
From trade or business.....	266,177	576,518	722,692	882,877	1,010,857	1,906,110
From sale of assets.....	178	1,356	-	12,852	-	45,065
Possession source investment income.....	12,096	38,444	54,081	57,222	106,634	91,495
Deductions, total.....	109,460	242,756	264,626	439,322	460,964	1,112,220
Definitely allocable.....	106,104	228,248	256,045	396,514	393,343	1,063,614
Not definitely allocable.....	3,356	14,508	8,582	42,808	67,621	48,606
Qualified taxable income.....	168,991	372,306	512,147	513,629	656,098	930,451
Taxable income from all sources.....	170,196	377,280	524,133	519,858	663,177	949,388
Income tax against which credit was allowed...	78,099	173,304	242,158	240,103	304,984	436,661
U.S. possessions tax credit.....	77,549	170,842	235,542	236,234	301,742	427,508

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

# 1982 Crude Oil Windfall Profit Tax, Second Quarter

By Rashida Belal\*

The price of domestic crude oil is largely determined by the international market price. As the foreign oil supply has been increasing relative to demand, prices of oil on both foreign and domestic markets have been dropping significantly. In turn, falling prices for domestic crude oil have resulted in declining windfall profits and a reduction in tax revenues for the Treasury.

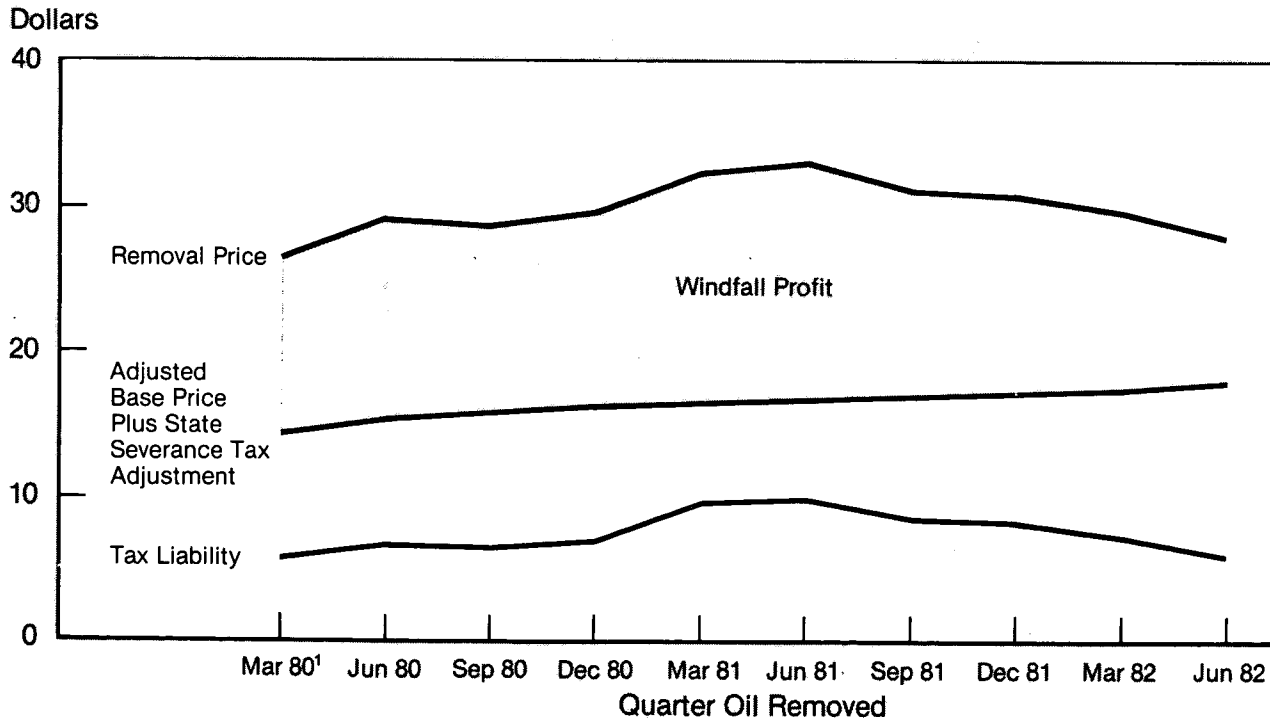
Data for the second quarter of 1982 reflect the continuing decrease in the average removal price (generally the price for which the oil is sold). The average price per barrel, which was slightly more than \$28 for the second quarter of 1982, decreased more than 15 percent since the same quarter in 1981.

Current figures for this quarter also show tax liability, after adjustments, of approximately \$4.0

billion, a decline from the first quarter of 1982 of about \$1 billion, or 20 percent. However, when compared to the high point, the quarter ended June 1981, tax liability declined about 44 percent. The liability decrease reflected not only the abundant supply of foreign crude oil relative to world wide demand, but also the continuing efforts in the United States to conserve oil and gasoline.

Shown in the table below is windfall profit tax liability before and after adjustments. Adjustments become necessary as a result of errors in withholding or from the net income limitation. (The net income limitation provision limits the windfall profit to 90 percent of the net income per barrel of oil and can be claimed quarterly.) Should under- or over-withholding occur, the depositing or withholding agent (usually

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



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

<sup>1</sup>One month only.

Crude Oil Windfall Profit Tax

the first purchaser) is responsible for correcting that error to the extent possible by adjusting the amounts withheld in succeeding quarters. It is this type of adjustment that is reflected in the table. However, over-withholding of windfall profit tax due to error or the net income limitation which has not been corrected by the withholding agent can be claimed as a refund or credit by producers on their income tax returns.

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

Quarter Ending	Tax Before Adjustments	Adjustments	Tax After Adjustments
Total .....	\$47,023	-\$2,165	\$44,858
Mar. 1980 <sup>1/</sup> ...	788	---	788
June 1980 .....	2,842	-21	2,821
Sept. 1980 .....	3,413	-88	3,325
Dec. 1980 .....	3,918	-927	2,991
Mar. 1981 .....	6,953	+242	7,195
June 1981 .....	7,253	-107	7,146
Sept. 1981 .....	6,344	-251	6,093
Dec. 1981 .....	6,007	-497	5,510
Mar. 1982 .....	5,222	-221	5,001
June 1982 .....	4,283	-295	3,988

According to taxpayers who provided complete detail on how the tax is computed [1], liabilities generated by the production of tier one oil have always been the dominant element. For the quarter ended June 1982, tier one oil represented 67 percent of the total production and included all domestically-produced crude oil other than oil specifically classified as tier two or three or explicitly exempted from the tax. Tier two oil represented 13 percent of the total production, and included oil produced from stripper well property and oil from economic interests in a Naval Petroleum Reserve held by the United States. Tier three oil accounted for 20 percent of production. Tier three oil included heavy oil, incremental tertiary oil and newly discovered oil. Newly discovered oil, the tax rate for which was lowered for oil removed in 1982, increased in importance as is shown below.

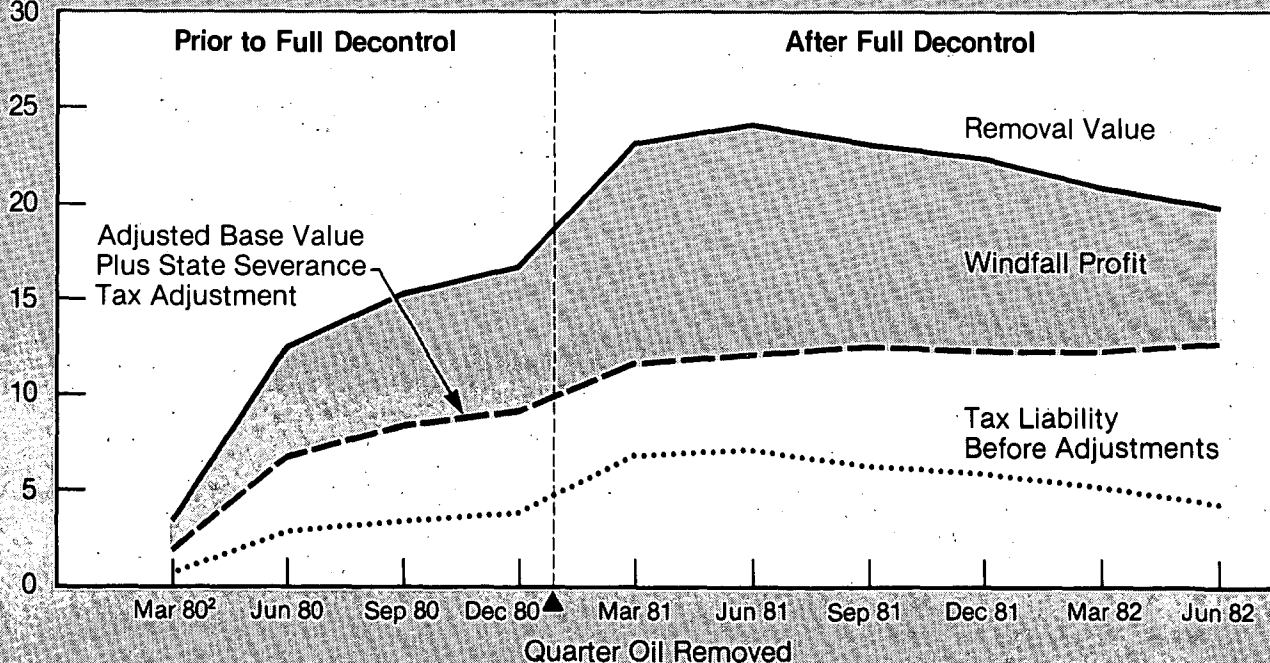
Percentage of Tax Liability by Tier of Oil

Quarter Ending	Tier One	Tier Two	Tier Three
June 1981	70	14	16
Sept. 1981	69	14	17
Dec. 1981	69	13	18
Mar. 1982	68	13	19
June 1982	67	13	20

<sup>1/</sup> One month only.

Components<sup>1</sup> of Windfall Profit Tax Liability Before Adjustments:  
Aggregate Values By Quarter Oil Removed

Billions of Dollars



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

<sup>2</sup>One month only.

## DATA SOURCES AND LIMITATIONS

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

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

## DEFINITIONS

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

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

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

Base Price.--For tier one oil, the upper tier ceiling price, as defined by Department of Energy price control regulations, which would have applied to the oil had it been produced and sold in May 1979, reduced by 21 cents. For tiers two and three oil, the base prices were \$15.20 and \$16.55, respectively, adjusted for grade and quality.

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

Exempt Alaskan Oil.--Oil from a reservoir other than the Sadlerochit reservoir that has been commercially exploited by any well north of the Arctic Circle; and oil produced north of the divides of the Alaska and Aleutian Ranges, and at least 75 miles from the nearest point of the Trans-Alaskan Pipeline System.

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

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

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

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

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

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

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

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

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

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

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

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

Tier Three Oil, Incremental Tertiary Oil.--Production in excess of a base level on a property on which

a qualified tertiary recovery project (one which utilizes one of several specific chemical, fluid or gaseous recovery methods to extract oil not recoverable using standard techniques) has been undertaken. The non-incremental oil (i.e., the amount of production up to the base level) remains in the otherwise applicable tier.

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

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

#### NOTES AND REFERENCES

- [1] At the inception of the windfall profit tax, taxpayers were not required to complete the detail of the Form 6047, which shows how the tax is computed. However, taxpayers were required to provide full information as of January 1981.
- [2] U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business.
- [3] Belal, Carol and Clark, Phil, "Windfall Profit Tax Liability for 1980," SOI Bulletin, Volume 1, No. 2, pages 50-54.
- [4] Joint Committee on Taxation (Staff), General Explanation of the Crude Oil Windfall Profit Tax Act of 1980, U.S. Government Printing Office, 1981.

**Table 1. — Windfall Profit Tax Liability by Oil Tier and Tax Rate for Quarter Ending June 1982**  
**Aggregate Components of Windfall Profit**

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total.....	671,913	18,824	11,692	366	6,766	4,044
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent.....	303,270	9,151	4,767	186	4,198	2,939
Taxed at 50 percent.....	28,933	901	465	26	410	205
Tier one, Sadlerochit oil:						
Taxed at 70 percent.....	118,277	2,211	1,885	58	268	188
Taxed at 50 percent.....	7	1	1	-	-	-
Tier two oil:						
Taxed at 60 percent.....	52,312	1,573	999	26	548	329
Taxed at 30 percent.....	32,832	1,008	647	16	345	104
Tier three oil (taxed at 30 percent):						
Newly discovered oil <sup>1</sup> .....	94,146	2,950	2,121	50	779	214
Incremental tertiary oil.....	9,400	296	211	4	81	24
Heavy oil.....	32,737	734	596	1	137	41
Returns with total tax liability only.....	-	-	-	-	-	240 <sup>2</sup>

**Table 2. — Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for the Quarter Ending June 1982 Average Daily Production and Average Dollars per Barrel**

Oil tier and tax rate	Daily production (000's)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total.....	7,384	28.01	17.40	.54	10.07	6.01
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent.....	3,333	30.17	15.71	.61	13.85	9.69
Taxed at 50 percent.....	318	31.15	16.07	.89	14.19	7.09
Tier one, Sadlerochit oil:						
Taxed at 70 percent.....	1,300	18.69	15.93	.48	2.28	1.58
Taxed at 50 percent.....	( <sup>3</sup> )	29.02	15.34	.57	13.11	6.55
Tier two oil:						
Taxed at 60 percent.....	575	30.06	19.10	.49	10.47	6.28
Taxed at 30 percent.....	361	30.70	19.70	.47	10.53	3.15
Tier three oil: (taxed at 30 percent):						
Newly discovered oil <sup>1</sup> .....	1,035	31.33	22.53	.52	8.28	2.27
Incremental tertiary oil.....	103	31.49	22.47	.43	8.59	2.57
Heavy oil.....	360	22.41	18.20	.03	4.18	1.25

<sup>1</sup>Newly discovered oil is taxed at 27.5 percent beginning in 1982; however, some returns continue to withhold at the 30 percent rate.

<sup>2</sup>Also includes \$34 million for returns that reported by tier and type, but did not report data for columns 1-5 in Table 1.

<sup>3</sup>Less than 1,000 barrels.

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



## Crude Oil Windfall Profit Tax

Table 3. — Windfall Profit Tax Liability by Oil Tier and Tax Rate for January — June 1982  
Aggregate Components of Windfall Profit

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total.....	1,340,365	38,828	22,903	812	15,113	9,010
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent.....	611,183	19,032	9,451	407	9,174	6,422
Taxed at 50 percent.....	58,443	1,882	927	57	898	449
Tier one, Sadlerochit oil:						
Taxed at 70 percent.....	236,028	4,600	3,703	134	763	534
Taxed at 50 percent.....	27	1	-	-	1	-
Tier two oil:						
Taxed at 60 percent.....	104,010	3,235	1,959	56	1,220	732
Taxed at 30 percent.....	66,168	2,124	1,284	36	804	237
Tier three oil (taxed at 30 percent):						
Newly discovered oil <sup>1</sup> .....	182,657	5,886	4,048	108	1,730	479
Incremental tertiary oil.....	18,964	617	405	11	201	60
Heavy oil.....	62,886	1,452	1,125	2	325	98
Returns with total tax liability only.....	-	-	-	-	-	496 <sup>2</sup>

Table 4. — Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for January — June 1982 Average Daily Production and Average Dollars per Barrel

Oil tier and tax rate	Daily production (000's)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total.....	7,405	28.97	17.09	.60	11.28	6.72
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent.....	3,377	31.13	15.46	.66	15.01	10.50
Taxed at 50 percent.....	323	32.19	15.86	.97	15.36	7.67
Tier one, Sadlerochit oil:						
Taxed at 70 percent.....	1,304	19.49	15.69	.56	3.24	2.26
Taxed at 50 percent.....	( <sup>3</sup> )	28.66	15.26	.63	12.77	6.39
Tier two oil:						
Taxed at 60 percent.....	575	31.10	18.83	.54	11.73	7.04
Taxed at 30 percent.....	366	32.09	19.41	.55	12.13	3.57
Tier three oil: (taxed at 30 percent):						
Newly discovered oil <sup>1</sup> .....	1,009	32.25	22.15	.59	9.51	2.63
Incremental tertiary oil.....	105	32.52	21.38	.58	10.56	3.16
Heavy oil.....	347	23.11	17.87	.04	5.20	1.56

<sup>1</sup>Newly discovered oil is taxed at 27.5 percent beginning in 1982; however, some returns continue to withhold at the 30 percent rate.

<sup>2</sup>Also includes \$47 million for returns that reported by tier and type, but did not report data for columns 1-5 in Table 1.

<sup>3</sup>Less than 1,000 barrels.

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

**Table 5. — Exempt Oil Volume by Tier and Category, Quarter Ending June 1982**  
(Thousands of barrels)

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	37,103	20,650	4,871	11,019	257	306
Exempt governmental interest.....	18,781	15,458	875	2,163	123	162
Exempt charitable interest.....	1,141	630	304	159	33	15
Exempt Indian oil.....	1,571	575	463	520	3	9
Exempt Alaskan oil.....	7,084	368	242	6,471	1	1
Exempt Royalty oil.....	8,525	3,618	2,986	1,705	97	118

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

**Table 6. — Exempt Oil Volume by Tier and Category, January — June 1982**  
(Thousands of barrels)

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	69,899	39,872	8,579	20,320	531	597
Exempt governmental interest.....	36,715	30,271	1,705	4,197	248	295
Exempt charitable interest.....	2,304	1,231	575	342	128	28
Exempt Indian oil.....	2,802	1,126	916	737	5	18
Exempt Alaskan oil.....	12,855	523	245	12,085	1	1
Exempt Royalty oil.....	15,223	6,721	5,138	2,960	148	255

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

# Selected Statistical Series, 1970-1983

## Table

- 1 - Individual Income Tax Returns: Selected Income and Tax Items for Selected Years, 1970-1981, 56
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The Government are very keen on amassing statistics. They collect them, add them, raise them to the  $n$ th power, take the cube root and prepare wonderful diagrams. But, you must never forget that every one of these figures comes in the first instance from the Village Watchman, who just puts down what he damn pleases.

Sir Josiah Stamp  
Inland Revenue Department  
England 1896-1919

## Selected Statistical Series, 1970-1983

Table 1.-- Individual Income Tax Returns: Selected Income and Tax Items for Selected Years, 1970-1981

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

Item	1970	1975	1978	1979	1980	1981 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
All returns.....	74,279,831	82,229,332	89,771,551	92,694,302	93,902,469	95,284,813
Joint returns.....	42,376,365	44,140,085	44,483,348	44,855,141	45,243,211	45,750,313
Sources of income:						
Salaries and wages:						
Number of returns.....	66,965,659	73,520,046	80,278,349	83,200,646	83,802,109	84,199,098
Amount.....	531,883,892	795,399,462	1,090,291,855	1,229,251,389	1,349,842,802	1,489,233,708
Interest received:						
Number of returns.....	32,630,355	40,378,240	46,107,411	47,885,069	49,019,575	49,706,957 <sup>1</sup>
Amount.....	22,021,267	43,433,554	61,222,522	73,875,462	102,009,444	139,901,533 <sup>1</sup>
Taxable pensions and annuities:						
Number of returns.....	3,249,558	5,088,937	6,373,564	6,866,851	7,373,704	8,173,818
Amount.....	7,878,808	20,886,871	32,743,819	37,346,510	43,339,736	52,079,899
Dividends:						
No. of returns before exclusion..	12,452,227	13,370,427	13,587,058	13,969,453	14,640,139	16,500,857 <sup>1</sup>
Amount.....	17,018,148	23,270,182	31,671,858	37,479,767	43,567,241	48,470,224 <sup>1</sup>
No. of returns after exclusion..	7,729,939	8,853,491	9,425,819	9,881,105	10,738,982	n.a.
Amount.....	15,806,924	21,892,126	30,206,475	33,482,508	36,761,253	n.a.
Net capital gain less loss:						
Number of returns.....	7,962,663	7,574,823	8,711,086	8,641,573	8,929,474	9,432,857
Amount.....	9,006,683	14,071,893	23,231,376	28,448,300	29,659,600	29,281,172
Business net income less loss:						
Number of returns.....	6,159,985	7,242,542	8,194,375	8,562,834	8,881,119	9,567,696
Amount.....	30,554,201	39,421,478	53,546,508	56,564,467	55,129,154	53,611,092
Total adjustments:						
Number of returns.....	6,370,552	9,024,255	10,576,655	11,543,369	13,148,919	14,097,241
Amount.....	7,665,251	15,101,999	22,364,088	24,778,484	28,614,061	31,466,384
Individual Retirement Arrangement:						
Number of returns.....	N/A	1,211,794	r2,382,741	2,451,955	2,564,421	3,434,455
Amount.....	N/A	1,436,443	r2,970,121	3,198,788	3,430,894	4,773,035
Self-Employed Retirement (Keogh):						
Number of returns.....	591,655	595,892	r627,367	590,189	568,936	568,636
Amount.....	847,692	1,603,788	r1,994,029	2,029,300	2,007,666	2,062,043
Adjusted gross income.....	631,692,540	947,784,873	1,302,447,386	1,465,394,530	1,613,731,497	1,779,359,494
Exemptions:						
Total number.....	204,126,402	212,202,596	219,867,696	224,691,732	227,925,098	230,987,875
Number, age 65 or over.....	8,904,331	9,937,208	10,996,804	11,322,713	11,847,168	13,119,268
Total amount.....	127,531,204	159,140,845	164,900,772	223,891,529	227,569,280	230,897,764
Total deductions:						
Number of returns.....	73,862,448	81,585,541	85,473,429	87,202,857	88,491,251	90,254,513
Amount.....	120,549,755	233,181,778	304,282,120	332,957,555	346,000,155	400,137,637
Total itemized deductions:						
Number of returns.....	35,430,047	26,074,061	25,756,298	26,483,877	28,950,282	31,515,624
Amount.....	88,178,487	122,260,601	164,432,406	184,168,669	218,028,139	255,370,622
Medical and dental expense.....	10,585,749	11,422,312	12,203,983	12,915,626	14,972,082	17,629,757
Taxes paid.....	32,014,673	44,141,289	59,506,835	60,674,905	69,404,275	79,888,089
Interest paid.....	23,929,477	38,885,282	60,681,144	74,427,045	91,187,006	107,686,938
Contributions.....	12,892,332	15,393,331	19,691,249	22,210,838	25,809,608	30,924,436
Taxable income:						
Number of returns.....	59,593,598	65,852,602	85,280,660	86,932,978	88,104,696	89,805,882
Amount.....	401,154,285	595,492,866	1,062,190,322	1,157,247,646	1,279,985,360	1,415,615,526
Income tax before credits:						
Number of returns.....	59,596,755	65,854,734	73,087,283	74,243,824	76,135,819	78,974,594
Amount.....	84,156,695 <sup>2</sup>	132,452,044	203,803,653	220,099,516	256,294,315	295,662,844
Total tax credits.....	369,610	8,069,846	17,085,591	6,780,186	7,215,839	11,430,046
General tax credit.....	N/A	5,020,477	10,248,475	N/A	N/A	3,405,381 <sup>3</sup>
Investment credit.....	30,554	1,593,150	2,926,988	3,313,836	3,288,415	3,897,559
Foreign tax credit.....	169,623	381,985	901,030	850,212	1,341,645	1,426,830
Child care credit.....	N/A	N/A	654,304	793,143	956,439	1,147,591
Credit for the elderly.....	167,656	128,968	145,255	131,734	134,993	122,552
Residential energy credit.....	N/A	N/A	576,545	473,603	562,141	602,430
Earned income credit.....	N/A	252,141	152,934	495,500	451,366	453,095
Income tax after credits.....	83,787,323	124,382,197	186,718,062	213,319,330	249,078,475	284,232,797
Additional tax for tax preferences..	121,988	144,100	1,514,475	1,175,188	1,262,964	1,617,053
Total income tax:						
Number of returns.....	59,317,371	61,490,737	68,688,305	71,694,983	73,906,244	76,682,212
Amount.....	83,909,311	124,526,297	188,232,537	214,494,519	250,341,440	285,849,851

See notes following Table 7.

Table 2.--Nonfarm Sole Proprietorship Returns: Selected Income and Deduction Items for Selected Years, 1970-1981  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1970	1975	1978	1979	1980	1981 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns <sup>1</sup> .....	5,769,741	7,221,346	8,229,952	8,595,736	8,931,712	9,584,768
Inventory, end of year.....	11,060,775	15,578,040	19,602,909	21,925,135	21,996,236	22,921,503
Business receipts, total.....	198,582,172	273,954,741	361,630,253	395,669,594	411,205,713	427,062,663
Income from sales and operations..	n.a.	272,342,560	358,922,485	392,497,616	407,169,299	421,700,025
Total deductions.....	168,044,746	234,318,288	308,148,911	339,141,191	356,258,495	373,991,035
Cost of goods sold/operations....	109,148,811	146,261,435	187,635,841	202,498,637	209,889,809	209,723,950
Purchases.....	88,585,913	117,722,352	146,141,140	161,798,251	168,301,517	167,751,431
Cost of labor.....	7,704,285	8,791,083	10,971,193	10,943,072	10,922,221	10,923,120
Materials and supplies.....	6,216,057	9,090,638	13,044,634	13,230,280	12,909,222	12,081,423
Commissions.....	1,274,016	2,225,830	3,680,402	3,744,999	3,333,345	3,539,843
Salaries and wages.....	15,107,047	20,227,859	25,634,002	27,338,570	26,560,821	28,749,357
Car and truck expenses.....	n.a.	n.a.	n.a.	11,442,680	13,378,289	12,358,476
Rent paid.....	4,636,528	6,676,314	8,008,711	8,885,890	9,636,290	10,715,102
Repairs.....	2,444,607	3,044,175	4,150,126	4,769,757	5,031,573	5,414,152
Taxes paid.....	3,775,502	5,423,961	6,969,754	7,484,662	7,672,459	6,661,054
Utilities.....	n.a.	n.a.	n.a.	4,502,560	4,790,337	8,275,515
Insurance.....	2,309,608	3,503,812	5,308,705	5,861,950	6,003,126	6,238,702
Interest paid.....	1,784,276	3,390,845	4,997,828	6,386,472	7,190,257	9,052,338
Depreciation.....	5,451,525	7,958,143	10,998,979	12,929,133	13,952,703	15,854,381
Pension and profit sharing plans..	72,741	125,296	125,421	135,952	141,463	152,588
Net income less deficit.....	30,537,426	36,636,453	53,481,341	56,528,403	54,947,219	53,071,628
Net income.....	33,735,732	45,624,890	62,271,438	67,078,638	68,010,051	68,531,412
Deficit.....	3,198,306	5,988,437	8,790,096	10,550,235	13,062,832	15,459,784

See notes following Table 7.

Table 3.--Partnership Returns: Selected Income Statement and Balance Sheet Items for Selected Years, 1970-1980  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1970	1975	1977	1978	1979	1980
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships.	936,133	1,073,094	1,153,398	1,234,157	1,299,593	1,379,654
Number with net income.....	639,795	661,134	710,256	761,753	765,575	774,173
Number with balance sheets <sup>1</sup> .....	555,741	783,271	905,744	1,023,542	n.a.	1,194,236
Number of partners.....	3,697,818	4,950,634	6,079,860	6,121,455	6,954,767	8,419,899
Total assets <sup>1</sup> .....	116,752,751	235,468,301	296,098,262	353,696,180	447,130,068	597,503,923
Buildings/other depreciable assets	n.a.	152,377,129	n.a.	219,149,769	n.a.	330,110,060
Inventories, end of year.....	n.a.	11,985,431	n.a.	17,202,990	n.a.	33,218,272
Land.....	n.a.	36,731,958	n.a.	46,442,485	n.a.	70,241,248
Total liabilities.....	n.a.	193,875,629	n.a.	293,050,496	n.a.	488,734,023
Accounts payable.....	n.a.	12,302,055	n.a.	20,943,025	n.a.	33,899,048
Short-term debt <sup>2</sup> .....	n.a.	22,709,476	n.a.	27,810,649	n.a.	48,001,839
Long-term debt <sup>3</sup> .....	n.a.	136,296,764	n.a.	114,942,633	n.a.	178,044,406
Partner's capital accounts.....	n.a.	41,592,672	n.a.	60,645,684	n.a.	108,769,900
Total receipts.....	93,348,080	148,417,529	180,848,961	219,192,109	258,197,936	291,998,115
Business receipts.....	90,208,834	142,505,781	171,424,236	207,731,266	242,653,710	271,108,832
Interest received.....	942,304	2,477,173	3,102,538	4,346,928	7,246,203	10,869,323
Total deductions.....	83,557,684	140,679,959	167,584,793	204,745,300	242,992,028	283,749,460
Cost of goods sold/operations....	46,040,874	64,672,843	75,853,364	87,217,203	102,096,671	113,885,668
Cost of labor.....	4,146,927	4,585,836	5,219,444	5,667,139	6,737,888	7,015,547
Purchases.....	31,820,581	42,608,734	48,210,198	55,983,188	64,201,085	70,439,607
Salaries and wages.....	8,129,233	12,489,039	14,745,011	16,585,456	19,392,819	22,336,337
Taxes paid.....	3,159,258	5,770,918	6,914,357	7,364,870	8,328,583	9,553,145
Interest paid.....	4,470,206	12,097,100	13,455,385	16,022,804	21,275,551	28,362,385
Depreciation.....	4,578,820	10,108,834	12,334,740	14,519,760	17,662,667	21,576,189
Net income less deficit.....	9,790,396	7,737,570	13,264,168	14,446,809	15,205,908	8,248,655
Net income.....	14,419,124	22,431,931	28,929,500	33,689,343	40,000,896	45,061,756
Deficit.....	4,628,728	14,694,361	15,665,332	19,242,534	24,794,987	36,813,100

See notes following Table 7.

## Selected Statistical Series, 1970-1983

Table 4.-- Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Items for Selected Years, 1970-1980

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

Item	1970	1975	1977	1978	1979	1980
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
Total.....	1,665,477	2,023,647	2,241,887	2,376,779	2,577,801	2,710,538
Number with net income.....	1,008,337	1,226,208	1,424,528	1,523,648	1,599,322	1,596,632
Small Business Corp. returns.....	257,475	358,413	428,204	478,679	518,550	545,389
Domestic International Sales Corporation returns.....	N/A	6,431	6,665	7,208	8,066	8,665
Total assets.....	2,634,706,564	4,286,556,273	5,326,389,281	6,014,452,008	6,844,891,231	7,617,238,403
Notes and acc'ts receivable.....	614,667,376	1,051,542,806	1,337,902,515	1,589,330,717	1,817,469,863	1,984,601,790
Inventories.....	190,401,642	317,718,545	396,032,639	442,652,820	504,315,590	534,806,547
Investments in Gov't obligations....	196,625,390	316,131,699	380,540,830	403,628,383	421,441,738	472,059,737
Net capital assets, except land <sup>1</sup> ....	552,838,384	825,107,002	1,001,921,728	1,115,564,447	1,264,872,322	1,418,605,742
Total liabilities.....	1,882,295,401	3,189,491,468	3,975,418,416	4,519,695,153	5,125,337,041	5,672,850,147
Accounts payable.....	148,812,597	263,417,584	346,521,170	403,553,630	482,558,295	542,172,368
Short-term debt <sup>2</sup> .....	170,884,261	272,123,551	319,805,729	380,851,818	452,958,194	504,802,288
Long-term debt <sup>2</sup> .....	362,700,303	586,703,526	694,119,251	780,536,053	885,515,693	986,663,932
Net worth.....	752,411,163	1,097,064,806	1,350,970,865	1,494,756,856	1,719,554,190	1,944,388,256
Total receipts.....	1,750,776,503	3,198,627,860	4,128,304,478	4,714,602,615	5,615,625,519	6,361,284,012
Business receipts.....	1,620,886,576	2,961,729,640	3,813,925,121	4,353,704,519	5,152,613,019	5,731,616,337
Interest on Gov't obligations.....	9,687,116	17,264,405	22,177,902	25,381,712	30,420,365	38,061,592
United States.....	5,911,199	10,552,799	14,356,996	16,241,045	19,541,449	25,440,716
State and Local.....	3,775,917	6,711,606	7,820,906	9,140,667	10,878,916	12,620,876
Other interest.....	61,883,309	126,034,505	154,491,738	193,479,301	259,146,298	328,802,958
Rents and royalties.....	16,524,889	26,932,271	38,773,512	38,164,761	40,303,671	53,821,391
Net short-term capital gain less net long-term capital loss.....	190,439	301,601	521,410	884,646	1,209,842	2,013,510
Net long-term capital gain less net short-term capital loss.....	5,481,580	8,364,523	11,916,138	14,679,876	20,005,538	24,910,957
Net gain, noncapital assets.....	5,315,562	7,757,287	11,169,250	12,137,078	15,397,176	20,117,615
Dividends received from domestic corporations.....	5,238,421	8,818,282	13,932,345	13,321,287	16,863,766	18,654,800
Dividends received from foreign corporations.....	3,466,515	5,467,726	8,275,849	9,277,932	12,715,084	14,563,353
Total deductions.....	1,682,778,847	3,052,674,597	3,908,781,721	4,467,196,877	5,331,970,825	6,125,365,155
Cost of sales and operations.....	1,146,263,273	2,129,928,467	2,725,009,554	3,113,421,507	3,721,782,971	4,204,905,905
Bad debts.....	6,479,814	13,781,147	14,249,343	15,660,693	17,486,107	18,769,771
Taxes paid.....	49,523,243	81,530,302	104,282,166	116,155,070	128,172,063	163,003,622
Interest paid.....	62,055,010	129,307,921	152,865,323	192,403,316	261,530,850	344,612,542
Contributions or gifts.....	797,029	1,202,130	1,789,747	2,084,022	2,294,755	2,358,554
Depreciation.....	52,941,266	86,295,664	106,972,692	121,299,900	138,490,396	157,345,828
Depletion.....	5,623,339	5,341,489	5,658,877	6,402,020	7,828,973	8,871,993
Pension, profit-sharing, stock bonus, and annuity plans.....	12,225,912	26,526,129	36,463,699	41,825,415	46,583,431	51,529,310
Net loss, noncapital assets.....	1,289,305	1,804,079	1,618,022	2,155,305	4,074,858	5,903,104
Net income (less deficit).....	65,901,614	142,636,826	219,243,043	246,867,473	285,300,630	239,006,542
Net income.....	83,710,924	169,483,336	245,274,490	274,519,721	322,517,550	296,787,201
Deficit.....	17,809,310	26,846,510	26,031,447	27,652,248	37,216,920	57,780,659
Income subject to tax.....	72,374,437	146,589,287	212,501,782	239,631,773	280,155,155	246,598,486
Income tax before credits <sup>3</sup> .....	32,910,634	65,769,822	95,627,563	106,976,893	119,157,964	103,831,172
Tax credits, total.....	5,414,940	26,452,791	39,605,284	43,501,607	54,229,274	42,167,741
Foreign tax credit.....	4,548,986	19,987,724	26,006,028	26,357,629	36,828,057	24,861,315
Possessions tax credit.....	N/A	N/A	837,687	1,134,422	1,376,124	1,565,681
Investment credit.....	865,954	6,459,746	11,038,404	12,897,172	14,678,306	15,102,812
Jobs credit.....	N/A	N/A	1,703,838	3,093,915	1,318,837	601,444
Income tax after credits <sup>3</sup> .....	27,495,694	39,317,031	56,022,279	63,475,286	64,928,690	61,663,431
Additional tax for tax preferences....	265,249	156,740	263,316	340,519	433,649	438,820
Total income tax after credits.....	27,838,775	39,691,517	56,735,169	64,386,838	66,120,672	62,974,695
Distributions to stockholders, except in own stock.....	32,012,677	45,224,392	61,536,761	70,294,349	86,833,911	97,378,617

See notes following Table 7.

Selected Statistical Series, 1970-1983

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Table 5.--Gross Internal Revenue Collections: Amount Collected by Quarter and Fiscal Year, 1979-1983

[Money amounts are in millions of dollars]

Quarter and fiscal year	Total	Source of revenue				
		Individual income taxes <sup>1</sup>	Corporation income taxes	Excise taxes <sup>2</sup>	Employment taxes <sup>3</sup>	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
<b>1979</b>						
Total.....	460,412	251,546	71,448	19,050	112,850	5,519
October 1978 to December 1978.....	91,796	49,563	14,745	4,983	21,154	1,351
January 1979 to March 1979.....	108,284	60,070	14,124	4,468	28,237	1,385
April 1979 to June 1979.....	149,817	82,684	28,304	4,731	32,775	1,323
July 1979 to September 1979.....	110,515	59,228	14,275	4,868	30,684	1,460
<b>1980</b>						
Total.....	519,375	287,548	72,380	24,619	128,330	6,498
October 1979 to December 1979.....	105,947	58,899	14,894	4,902	25,755	1,497
January 1980 to March 1980.....	122,422	68,723	15,074	4,250	32,850	1,524
April 1980 to June 1980.....	166,827	91,480	28,360	7,335	38,036	1,617
July 1980 to September 1980.....	124,179	68,447	14,051	8,132	31,689	1,861
<b>1981</b>						
Total.....	606,799	332,850	73,733	40,420	152,886	6,910
October 1980 to December 1980.....	118,804	67,081	14,527	7,305	28,193	1,698
January 1981 to March 1981.....	143,899	77,467	14,844	10,082	39,878	1,628
April 1981 to June 1981.....	196,970	108,600	29,204	11,963	45,510	1,692
July 1981 to September 1981.....	147,126	79,702	15,158	11,069	39,304	1,893
<b>1982</b>						
Total.....	632,241	352,609	65,991	36,779	168,718	8,143
October 1981 to December 1981.....	137,570	71,526	15,898	10,577	37,654	1,915
January 1982 to March 1982.....	154,128	85,930	14,722	9,426	41,751	2,299
April 1982 to June 1982.....	196,506	113,852	23,115	8,389	49,165	1,986
July 1982 to September 1982.....	144,036	81,301	12,256	8,387	40,148	1,943
<b>1983</b>						
October 1982 to December 1982.....	132,205	70,312	13,404	8,498	38,404	1,588

See notes following Table 7.

Table 6.--Selected Returns and Forms Filed During Selected Calendar Years, 1970-1984

Type of return or form	Actual					Projected	
	1970	1975	1980	1981	1982	1983	1984
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Individual income <sup>1</sup> .....	77,281,384	84,026,785	93,194,916	94,156,710	95,574,230	95,617,000	98,202,000
Form 1040.....	77,143,251	61,450,279	55,360,030	57,088,682	57,800,627	57,710,000 <sup>2</sup>	59,151,000
Nonbusiness.....	68,129,351	51,377,153	43,957,141	45,288,528	45,480,555	45,248,000	46,217,000
Business.....	9,013,900	10,073,126	11,402,889	11,800,154	13,320,072	12,462,000	12,935,000
Schedule C.....	6,351,304	7,438,968	8,944,298	9,345,121	9,877,372	10,070,000	10,593,000
Schedule F.....	2,662,596	2,634,158	2,458,591	2,455,033	2,442,700	2,392,000	2,342,000
Form 1040A.....	N/A	22,462,776	37,692,282	36,924,610	37,618,855	26,764,000 <sup>3</sup>	25,706,000
Form 1040EZ.....	N/A	N/A	N/A	N/A	N/A	11,000,000 <sup>4</sup>	13,200,000
Corporation income:							
Form 1120.....	1,487,244	1,705,789	2,030,092	2,265,811	2,346,203	2,234,000	2,280,000
Form 1120S.....	248,936	367,219	528,070	547,176	566,787	638,000	679,000
Partnership, Form 1065.....	991,904	1,132,839	1,401,567	1,457,974	1,552,735	1,534,000	1,576,000
Fiduciary, Form 1041 <sup>5</sup> .....	1,149,445	1,558,570	1,876,392	1,944,494	1,962,485	2,112,000	2,200,000
Estate Tax, Forms 706 and 706NA.....	141,156	225,827	147,303	146,496	127,051	109,000	89,000
Gift Tax, Form 709.....	146,338	273,184	214,389	190,106	84,364	89,000	99,000
Exempt Organization:							
Form 990 <sup>6</sup> .....	377,030	346,627	362,632	322,572	368,278	270,000	276,000
Form 990-PF.....	N/A	29,637	33,137	31,688	31,831	32,000	32,000
Form 990-T.....	5,041	19,683	23,455	24,562	23,720	25,000	26,000

See notes following Table 7.

Table 7.-- Classes of Excise Taxes by Selected Fiscal Years, 1970-1983

[Money amounts are in thousands of dollars]

Selected class of tax	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
Alcohol taxes, total.....	4,746,382	5,350,858	5,647,924	5,704,768	5,688,413	5,459,810
Distilled spirits.....	3,501,538	3,865,162	3,945,034	3,945,377	3,837,640	3,634,519
Wine.....	163,337	177,113	198,289	211,538	244,445	218,987
Beer.....	1,081,507	1,308,583	1,504,601	1,547,853	1,606,328	1,606,303
Tobacco taxes, total.....	2,094,212	2,315,090	2,495,517	2,446,416	2,583,857	2,539,495
Cigarettes.....	2,036,101	2,261,116	2,454,829	2,402,857	2,538,674	2,499,046
Cigars.....	56,834	51,226	36,225	39,500	40,742	35,666
Manufacturers excise taxes, total.....	6,683,061	5,516,611	7,057,612	6,487,421	6,088,156	6,382,900
Gasoline and lubricating oil.....	3,517,586	4,071,465	4,633,712	4,326,549	4,108,716	4,320,856
Tires, tubes and tread rubber.....	614,795	697,660	878,283	682,624	668,902	616,785
Motor vehicles, bodies, parts, etc.....	1,753,327	662,556	1,189,169	1,088,696	914,524	884,845
Recreational products.....	53,427	84,946	124,392	136,521	158,054	131,288
Black Lung taxes.....	N/A	N/A	232,056	251,288	237,097	426,620
Special fuels, total <sup>1</sup> .....	257,820	404,187	553,291	560,144	587,486	628,625
Diesel and special motor fuels.....	257,712	370,489	506,651	512,718	553,107	598,840
Miscellaneous excise taxes, total <sup>1</sup> .....	2,084,730	3,306,077	3,223,033	6,359,198	19,773,803	24,813,053
Telephone and teletype.....	1,469,562	2,023,744	1,362,193	1,117,834	998,503	919,749
Air transportation.....	250,802	850,567	1,425,656	1,748,837	1,326,829	1,154,818
Highway use tax.....	135,086	207,663	251,793	263,272	266,225	257,329
Foreign insurance.....	8,614	19,458	69,261	74,630	74,882	68,276
Exempt organizations net investment income.....	N/A	63,828	65,217	65,280	84,045	93,188
Crude oil windfall profit.....	N/A	N/A	N/A	3,051,719	16,930,548	22,035,927
Environmental taxes (superfund).....	N/A	N/A	N/A	N/A	61,264	252,903

Selected class of tax	Fiscal year quarter ending					
	Sept. 1981	Dec. 1981	Mar. 1982	June 1982	Sept. 1982	Dec. 1982
	(7)	(8)	(9)	(10)	(11)	(12)
Alcohol taxes, total.....	1,633,278	1,369,147	1,227,818	1,360,635	1,502,209	1,362,584
Distilled spirits.....	1,043,910	994,190	822,081	875,938	942,311	991,691
Wine.....	65,193	60,216	57,022	77,417	24,332	67,672
Beer.....	524,174	314,741	348,715	407,281	535,566	303,221
Tobacco taxes, total.....	682,419	653,343	588,809	611,915	685,428	638,860
Cigarettes.....	670,448	643,537	579,657	602,470	673,383	629,867
Cigars.....	10,883	8,687	7,959	8,383	10,636	7,798
Manufacturers excise taxes, total.....	1,604,274	1,571,307	1,576,431	1,610,776	1,624,385	1,463,058
Gasoline and lubricating oil.....	1,069,569	1,066,785	1,070,549	1,084,495	1,099,027	992,928
Tires, tubes and tread rubber.....	175,761	186,144	142,504	148,941	139,197	166,892
Motor vehicles, bodies, parts, etc.....	258,416	222,728	260,029	197,766	204,322	144,263
Recreational products.....	58,169	23,924	22,451	48,635	36,278	35,354
Black Lung taxes.....	41,364	71,730	80,394	130,979	143,517	123,114
Special fuels, total.....	145,928	154,587	154,556	152,806	166,676	151,540
Diesel and special motor fuels.....	138,164	149,461	146,588	144,370	158,421	140,554
Miscellaneous excise taxes, total.....	8,111,318	5,568,507	4,256,630	5,974,399	9,013,517	4,998,036
Telephone and teletype.....	328,416	265,170	294,784	185,752	174,043	140,756
Air transportation.....	294,291	283,763	280,722	285,463	304,870	343,762
Highway use tax.....	156,850	23,484	46,635	35,344	151,866	17,789
Foreign insurance.....	14,766	16,072	15,974	16,310	19,921	-14,801 <sup>2</sup>
Exempt organizations net investment income.....	28,991	9,649	11,013	36,893	35,632	7,654
Crude oil windfall profit.....	7,218,712	4,897,236	3,535,776	5,346,061	8,256,853	4,440,146
Environmental taxes (superfund).....	61,264	67,357	64,061	62,012	59,473	56,330

See notes on following page.



# Notes to Selected Statistical Series Tables

## General notations

N/A - Not applicable

n.a. - Not available

r - Revised

## Table 1

- [1] The 1981 data for interest and dividends are before exclusion. The combined amount of interest and dividends in adjusted gross income (after the exclusion) was \$177,710,950,000, reported on 34,146,670 returns. For 1980, there was no exclusion applicable to interest income.
- [2] Includes surcharge of \$2,018,078,000.
- [3] For 1981 only, this was the 1.25 percent rate reduction credit applicable to all returns with income tax before credits, as provided by the Economic Recovery Tax Act of 1981.

SOURCE: Statistics of Income, Individual Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

## Table 2

- [1] This table contains only nonfarm proprietorship returns and differs from Table 2 published in prior editions of the SOI Bulletin which contained both farm and nonfarm proprietorship returns.

SOURCE: Statistics of Income, Sole Proprietorship Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

## Table 3

- [1] Total Assets, total liabilities and partners capital accounts are somewhat understated because not all partnership returns filed contained a completed balance sheet.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.

SOURCE: Statistics of Income, Partnership Returns, for appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

## Table 4

- [1] Net capital assets, except land, consisted of depreciable, depletable, and intangible assets less accumulated depreciation, depletion and amortization.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.
- [3] Consists of normal tax, surtax, and alternative tax for Tax Years 1970 through 1978, and regular tax and alternative tax for Tax Years 1979 and 1980.

SOURCE: Statistics of Income, Corporation Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the appropriate Statistics of Income reports for a description of those law changes.

## Table 5

- [1] Consists of amounts paid by individuals or corporations as estimated tax payments or amounts withheld by employers prior to return filing, payments made with the return, and any subsequent payments.
- [2] Consists of taxes imposed on selected products, services, and activities, such as those on alcohol and tobacco products and the windfall profit tax on domestically produced crude oil.
- [3] Composed largely of payroll taxes levied on salaries and wages, such as social security, railroad retirement, and unemployment taxes.

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

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

**Notes to Selected Statistical Series Tables**Table 6

- [1] Includes Forms 1040NR, PR and SS.
- [2] Actual filings through April 9, 1983 were 33,100,000.
- [3] Actual filings through April 9, 1983 were 16,700,000.
- [4] This estimate was prepared in September, 1982. Filings of Form 1040EZ through April 9, 1983 were 12,500,000.
- [5] Includes Form 1041A in 1970 and 1975.
- [6] Includes Form 990A in 1970.

SOURCE: Internal Revenue Service, Research Division.

Table 7

- [1] Special fuels, total includes diesel and special motor fuels which were classified as miscellaneous excise taxes in 1970.
- [2] The negative amount is due to refunds of this tax under the United States - United Kingdom Income Tax Treaty, which provides for an exemption from the tax retroactive to January 1, 1975. Also, a similar United States - France treaty provides for an exemption retroactive to January 1, 1979.

NOTES: For 1970 and 1975, fiscal year was defined as July of the previous year through June of the year noted. For 1979, 1980, 1981, and 1982, fiscal year was defined as October of the previous year through September of the year noted.

Additional detail is published in the Annual Report of the Commissioner of Internal Revenue.

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

# Appendix

## GENERAL DESCRIPTION OF STATISTICS OF INCOME SAMPLE PROCEDURES AND DATA LIMITATIONS

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

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

### SAMPLE CRITERIA AND SELECTION OF RETURNS

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

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

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

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

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

### METHOD OF ESTIMATION

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

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

### SAMPLING VARIABILITY

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

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

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

150,000	(sample estimate)
x 0.02	(coefficient of variation)
= 3,000	(standard error of estimate)

150,000	(sample estimate)
± 3,000	(standard error)
= 147,000 - 153,000	(68% confidence interval)

## SOI Sampling Methodology

Based on these data, the interval estimate is from 147 to 153 thousand returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the standard error by two before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

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

### NONSAMPLING ERROR CONTROLS AND LIMITATIONS

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

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

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

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

### TABULAR CONVENTIONS

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

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

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

### REFERENCES

- [1] Statistics of Income--1980, Individual Income Tax Returns (see especially pages 11-14).
- [2] Statistics of Income--1978-79, Corporation Income Tax Returns (see especially pages 11 to 19).
- [3] Statistics of Income--1980, Partnership Returns (see especially pages 5-7).
- [4] Statistics of Income--1979-80, Sole Proprietorship Returns (see especially pages 5 to 8).
- [5] Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see especially pages 13-15 and 85-87).
- [6] Statistics of Income--1973, Sales of Capital Assets Reported on Individual Income Tax Returns (see especially pages 17 to 20).
- [7] Statistics of Income--1976, Estate Tax Returns (see especially pages 11 to 12).
- [8] Statistics of Income--1974-1978, Private Foundations (see especially pages 9 to 16).

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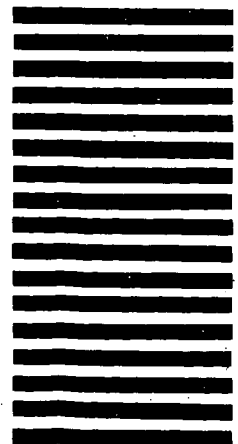


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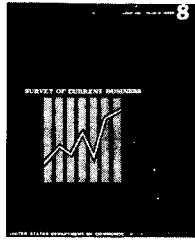
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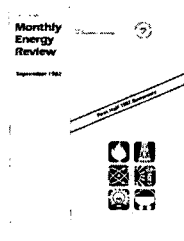
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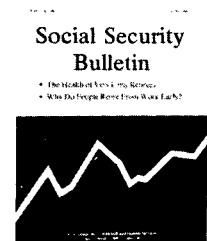
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# Other Publications And Related Information

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## Published Regular Reports

Individual Income Tax Returns,  
1980 (218 pp., \$7.50)

Sole Proprietorship Returns,  
1979-1980 (225 pp., \$7.50)

Corporation Income Tax Returns,  
1978-1979 (256 pp., \$8.00)

Partnership Returns, 1980 (158  
pp., \$5.50)

## Published Supplemental Reports

### International Income and Taxes:

Foreign Income and Taxes  
Reported on Individual Income  
Tax Returns, 1972-1978 (73  
pp., \$4.25)

Domestic International Sales  
Corporation Returns, 1972,  
1973 and 1974 (192 pp., \$6.00)

Foreign Tax Credit Claimed on  
Corporation Returns, 1974 (158  
pp., \$5.50)

U.S. Corporations and their  
Controlled Foreign  
Corporations, 1974-1978 (165  
pp., \$6.00)

Foreign Income and Taxes  
Reported on U.S. Tax Returns,  
1976-1979 (420 pp., \$10.00)

## Other:

Sales of Capital Assets Reported  
on Individual Income Tax  
Returns, 1973 (263 pp., \$7.00)

Individual Retirement  
Arrangements, 1976 (37 pp.,  
\$2.50)

Individual Income Tax Returns,  
Contents of Reports for  
1967-1976 (15 pp., \$1.50)

Estate Tax Returns, 1976 (60 pp.,  
\$3.25)

Private Foundations, 1974-1978  
(113 pp., \$4.75)

## Selected Reports in Preparation

Corporation Income Tax Returns,  
1980

Partnership Returns, 1957-81

Sole Proprietorship Returns,  
1957-81

Individual Income Tax Returns,  
1981

SOI Bulletin, Summer 1983

## Computer Files Available

Individual Tax Model File,  
1966-1980 (Includes State Tax  
Model File, 1979-1980)

State Tax Model File, 1977-1980

Corporation Source Book,  
1965-1976

Other tape files include:  
Estate Tax File, 1972, 1976  
Private Foundations File, 1974  
Employee Plans File, 1977  
Exempt Organizations File,  
1975

## Microfilm Files Available

Corporation Source Book,  
1977-1979

## Ordering Information

Statistics of Income reports are for  
sale by the Superintendent of  
Documents, U.S. Government  
Printing Office, Washington, DC  
20402.

Public-use magnetic tape files are  
available on a reimbursable basis  
by writing to the Statistics of  
Income Division, Internal Revenue  
Service, Washington, DC 20224.