

Individual Income Tax Returns Data by State, 1986-1988

By Barry Windheim*

From the inception of the Statistics of Income (SOI) program for Tax Year 1916 through the publication of the report for Tax Year 1981, data classified by State and size of adjusted gross income were a regular part of the annual report *Statistics of Income, Individual Income Tax Returns*. Beginning with Tax Year 1982, the sample used to produce the annual SOI reports became too small to be used for reliable data by State and size of income, and State data disappeared from the report.

In response to numerous requests from the users of SOI data, the Statistics of Income Division has decided to make State data by income class available from an alternative source. These data were tabulated, not from the SOI sample, but from the Internal Revenue Service's Individual Master File (IMF) [1]. While these data are not subject to sampling variability, they do have certain limitations, which are discussed later. This article includes data by size of adjusted gross income from returns for Tax Years 1986-1988 [2]. In the future, data by size of adjusted gross income by State will be published annually in the *Statistics of Income Bulletin*.

EFFECTS OF TAX REFORM

Part of the interest in State data is related to passage of the Tax Reform Act of 1986. The Act first became effective for 1987, although some of the major changes (i.e., the increase in the standard deduction and lower tax rates) were phased in over a 2-year period (1987 and 1988).

In comparing the data for the 3 years, it is important to keep in mind that the definition of "adjusted gross income" (AGI) changed radically as a result of the Tax Reform Act [3]. The elimination of the capital gains [4], dividend, and unemployment compensation exclusions; the introduction of limitations on the deductibility of contributions to Individual Retirement Arrangements (IRA's) and employee business expen-

ses; making moving expenses an itemized deduction rather than an adjustment to gross income, and changes in the rules regarding deductions for depreciation and "passive losses," all tended to increase adjusted gross income. The effect is to place many taxpayers in higher adjusted gross income classes in 1987 and 1988 than they would have been in under the pre-Tax Reform Act definition of AGI. The more inclusive definition of AGI after 1986 also means that the ratios of taxes paid to AGI ("effective" tax rates) are lower than they would have been under the pre-TRA definition of AGI.

It should also be kept in mind when comparing data across years for any State that changes in the number of returns filed (in total as well as by income class) are affected by several economic and demographic factors. Population movements among States, even over a short period of time, can have a significant effect on the data for a State. People moving into or out of a State may have quite different incomes and other characteristics from the current population of the State. Further, changes in income due to inflation as well as real growth move taxpayers into higher AGI classes over time, so the data for even a relatively stable State population will show shifts in the distribution of taxpayers.

The State of Alaska experienced a 33.3 percent decrease in average tax liability between 1986 and 1988. This decrease had more to do with changes in the filing requirements than with tax breaks. Total tax liability decreased by only 2.3 percent between 1986 and 1988. However, there was a 45 percent increase in the number of returns during this same period.

Since 1981, citizens of Alaska have enjoyed the benefits of the Alaska Permanent Fund, which pays out "dividends" from the State tax on oil and mineral production. In 1988, every man, woman, and child received a dividend of \$826.93 from the Alaska Fund. By receiving this dividend, children exceeded the min-

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

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imum filing requirement. Furthermore, if they were already being claimed as dependents on their parents' returns, they could not claim an exemption on their own returns (although they were entitled to a \$500 standard deduction). This resulted in a taxable income of \$326.93 and a tax liability of \$51.00 for a dependent child without any other additional income. The special circumstances in Alaska are reflected in the "under \$10,000" adjusted gross income class, in which there was an increase from 36,588 to 139,046 taxable returns between 1986 and 1988.

DATA SOURCES AND LIMITATIONS

The data for these tables were taken from a report tabulating all returns filed and processed through the Individual Master File (IMF) system during Calendar Years 1987, 1988, and 1989. This information was not edited for Statistics of Income purposes. For this reason, care should be taken when a comparison is made to other sources [5].

The purpose of the IMF system is to check tax liability. Thus, taxpayer or keying errors that have no tax consequence are not always corrected. This happens most frequently on returns with negative AGI. For example, for Tax Year 1988, AGI less deficit for returns in the "under \$10,000" income category was \$10.3 billion (or 8.9 percent) less in these tabulations than in reports based on the Statistics of Income file.

The information on itemized deductions on the IMF is not entirely comparable to SOI information. If the taxpayer included a Schedule A for itemized deductions, but did not use this information in computing taxable income (either because there was no income, or because the standard deduction was more advantageous), the itemized deduction data were removed from the SOI file, but not from the IMF. Thus, for Tax Year 1987, the IMF data show 1.3 million more returns with itemized deductions than do the SOI data. Of this difference, 35 percent is accounted for by the "under \$10,000" income class.

"Total tax" liability includes income tax after credits, the "alternative minimum tax" on certain tax preferences, tax from recomputing prior-year investment or low-income housing credit, tax applicable to Individual Retirement Arrangements (IRA's), self-employment tax, social security tax on tip income, and certain other income-related taxes. In contrast to data shown in

other Statistics of Income reports, total tax is shown before reduction by the earned income credit. The earned income credit, available to certain low-income workers, could result in a refund if there was no "total tax," in which case the full amount was refundable; or if the credit exceeded "total tax," the excess was refundable.

Finally, it should be noted that the number of exemptions shown in these tables for Tax Years 1987 and 1988 include additional "exemptions" for taxpayers who checked the age or blindness boxes on their tax returns (a total of 17.6 million for Tax Year 1988). These counts are shown in the statistics as exemptions solely for the purpose of maintaining comparability to the data for 1986 and earlier years, when elderly and blind taxpayers were, in fact, entitled to additional exemptions. Starting with Tax Year 1987, checking these boxes no longer increased the actual number of exemptions, but rather entitled the taxpayer to claim a higher standard deduction.

NOTES AND REFERENCES

- [1] Based on this source, State totals, without size distributions, have been published in the *Statistics of Income Bulletin*, starting with Tax Year 1984.
- [2] Size distributions for Tax Year 1988 were published in a prior *Statistics of Income Bulletin*. They are reproduced as part of this article to facilitate comparison among recent years.
- [3] Hostetter, Susan, and Bates, Jeffrey, "Individual Income Tax Returns, Preliminary Data, 1987," *Statistics of Income Bulletin*, Spring 1989, Volume 8, Number 4.
- [4] For Tax Year 1986, there was a 60 percent exclusion of long term gains in excess of short-term losses. For 1987, this exclusion was repealed, but the maximum tax rate on these gains was limited to 28 percent. For 1988, the maximum tax rate on capital gains was the same as for all other sources of income.
- [5] Data based on the edited Statistics of Income file are shown in: Internal Revenue Service, *Individual Income Tax Returns* 1986, 1987, Publication 1304. Also see Strudler, Michael, and Ring, Emily, "Individual Income Tax Returns, Preliminary Data, 1988," *Statistics of Income Bulletin*, Spring 1990, Volume 9, Number 4.

Individual Income Tax Returns Data by State

Table 1.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
				(4)	(5)	(6)	(7)
United States, total							
Total	103,633,570	246,191,989	2,472,559,802	87,807,445	2,012,988,153	16,582,775	58,806,709
Under \$10,000 ¹	33,478,732	58,505,592	119,099,675	25,992,428	133,128,340	2,608,603	3,849,621
\$10,000 under \$15,000	13,727,263	30,159,797	170,586,858	11,212,373	133,401,668	1,407,728	2,584,471
\$15,000 under \$30,000	28,139,958	70,103,084	612,821,575	24,820,287	517,878,239	3,928,278	8,590,588
\$30,000 under \$50,000	18,744,059	56,496,066	720,291,790	17,330,100	638,165,549	4,291,606	10,407,407
\$50,000 or more	9,543,558	30,927,450	849,759,904	8,452,257	590,414,357	4,346,560	33,374,623
Alabama							
Total	1,537,065	3,847,654	32,055,360	1,346,009	26,967,940	157,958	465,657
Under \$10,000 ¹	553,841	1,053,370	2,395,232	456,763	2,294,748	23,101	28,990
\$10,000 under \$15,000	223,791	541,501	2,769,827	192,402	2,295,845	12,399	19,642
\$15,000 under \$30,000	411,222	1,139,363	8,933,346	373,601	7,853,408	37,145	64,106
\$30,000 under \$50,000	248,278	784,515	9,486,037	233,651	8,641,673	42,976	79,415
\$50,000 or more	99,933	328,905	8,470,918	89,592	5,882,266	42,337	273,504
Alaska							
Total	230,883	534,843	6,496,460	201,311	5,855,266	58,557	76,053
Under \$10,000 ¹	65,251	98,997	117,326	49,208	270,052	14,408	10,836
\$10,000 under \$15,000	23,077	46,784	286,327	20,016	236,714	4,928	4,090
\$15,000 under \$30,000	54,601	125,869	1,208,502	49,319	1,048,633	13,078	11,879
\$30,000 under \$50,000	47,364	131,521	1,849,306	44,443	1,675,475	11,927	13,272
\$50,000 or more	40,590	131,672	3,034,999	38,325	2,624,392	14,216	35,976
Arizona							
Total	1,394,726	3,419,376	32,189,014	1,160,153	25,675,242	229,414	966,657
Under \$10,000 ¹	435,904	783,954	1,374,992	344,229	1,854,806	34,951	57,014
\$10,000 under \$15,000	199,950	454,372	2,485,617	161,528	1,938,682	22,623	47,486
\$15,000 under \$30,000	391,725	1,019,591	8,501,015	334,260	6,987,931	61,337	153,145
\$30,000 under \$50,000	246,771	766,095	9,475,554	219,859	8,108,602	57,861	268,220
\$50,000 or more	120,376	395,364	10,351,836	100,277	6,785,221	52,642	440,792
Arkansas							
Total	882,648	2,253,714	16,573,802	736,162	13,506,121	80,403	254,922
Under \$10,000 ¹	333,870	671,994	1,215,142	258,606	1,333,326	13,700	17,082
\$10,000 under \$15,000	137,497	346,730	1,704,803	113,734	1,349,958	7,925	13,103
\$15,000 under \$30,000	246,053	705,921	5,296,572	216,528	4,451,299	21,338	41,439
\$30,000 under \$50,000	122,049	388,435	4,621,750	110,838	3,968,054	19,677	44,873
\$50,000 or more	43,179	140,634	3,735,535	36,456	2,403,484	17,763	138,425
California							
Total	12,025,076	29,059,066	311,810,079	10,179,884	252,813,310	1,817,039	7,041,542
Under \$10,000 ¹	3,658,711	6,933,660	10,655,131	2,896,474	15,754,371	259,925	444,951
\$10,000 under \$15,000	1,527,689	3,546,963	18,976,457	1,251,325	15,112,136	145,769	304,106
\$15,000 under \$30,000	3,199,703	7,776,958	69,696,370	2,775,926	58,520,299	422,167	1,096,803
\$30,000 under \$50,000	2,232,703	6,381,196	86,238,271	2,025,383	75,119,105	451,773	1,186,287
\$50,000 or more	1,406,270	4,420,289	126,243,850	1,230,776	88,307,399	537,405	4,009,395
Colorado							
Total	1,431,107	3,307,373	34,123,276	1,221,838	28,642,676	255,654	707,694
Under \$10,000 ¹	437,422	722,095	963,320	340,382	1,814,014	39,860	61,974
\$10,000 under \$15,000	183,286	376,956	2,280,843	151,710	1,820,646	19,444	34,132
\$15,000 under \$30,000	394,207	938,557	8,612,456	349,645	7,318,343	61,695	106,110
\$30,000 under \$50,000	276,336	818,147	10,644,456	255,746	9,423,295	70,686	128,554
\$50,000 or more	139,856	451,618	11,622,201	124,355	8,266,378	63,969	376,924
Connecticut							
Total	1,592,585	3,470,065	47,914,355	1,362,992	38,330,784	349,358	1,386,236
Under \$10,000 ¹	428,005	620,113	1,784,105	325,708	1,569,770	55,617	74,304
\$10,000 under \$15,000	184,213	334,286	2,299,705	149,716	1,758,898	27,189	51,171
\$15,000 under \$30,000	428,462	879,081	9,361,409	380,819	7,906,549	75,244	170,415
\$30,000 under \$50,000	330,457	930,910	12,838,252	306,470	11,377,187	84,091	236,689
\$50,000 or more	221,448	705,675	21,630,884	200,279	15,718,380	107,217	853,657
Delaware							
Total	291,371	667,690	7,284,977	251,466	5,852,093	57,489	247,326
Under \$10,000 ¹	89,296	143,585	419,552	72,392	357,247	8,004	11,217
\$10,000 under \$15,000	39,450	79,773	489,016	32,730	385,833	4,549	7,666
\$15,000 under \$30,000	76,372	180,633	1,665,580	67,232	1,384,218	13,206	26,348
\$30,000 under \$50,000	55,873	164,890	2,163,511	51,825	1,899,693	15,609	34,837
\$50,000 or more	30,380	98,809	2,547,318	27,287	1,825,102	16,121	167,258
District of Columbia							
Total	325,266	660,561	8,277,611	279,821	6,231,360	47,337	278,076
Under \$10,000 ¹	97,118	162,856	382,498	80,400	433,376	5,629	9,164
\$10,000 under \$15,000	50,645	102,886	633,609	43,629	532,547	2,827	5,020
\$15,000 under \$30,000	100,663	209,519	2,138,804	90,095	1,857,720	10,389	19,663
\$30,000 under \$50,000	44,747	100,024	1,702,850	39,368	1,432,520	11,186	30,665
\$50,000 or more	32,083	85,276	3,419,850	26,329	1,975,197	17,306	213,565
Florida							
Total	5,300,996	12,412,785	123,771,407	4,212,686	86,085,972	1,002,261	5,447,144
Under \$10,000 ¹	1,783,856	3,167,916	6,989,130	1,376,222	7,167,954	165,571	423,146
\$10,000 under \$15,000	829,544	1,834,789	10,286,698	649,945	7,654,177	112,787	280,569
\$15,000 under \$30,000	1,466,011	3,711,147	31,496,703	1,195,934	24,310,087	276,626	902,365
\$30,000 under \$50,000	799,706	2,357,225	30,602,937	671,047	24,152,415	225,585	955,891
\$50,000 or more	421,879	1,341,708	44,395,939	319,538	22,801,339	221,692	2,865,173
Georgia							
Total	2,547,529	6,029,447	58,644,370	2,280,245	50,354,128	285,223	904,099
Under \$10,000 ¹	839,315	1,457,526	3,220,665	712,280	3,627,085	37,151	49,776
\$10,000 under \$15,000	359,929	789,174	4,473,313	319,185	3,848,265	18,608	30,966
\$15,000 under \$30,000	687,506	1,735,545	14,892,352	631,487	13,240,737	60,879	107,561
\$30,000 under \$50,000	437,368	1,321,564	16,812,723	413,131	15,359,265	76,810	142,900
\$50,000 or more	223,411	725,638	19,245,317	204,162	14,278,776	91,775	572,896

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

(Money amounts are in thousands of dollars, except where indicated)

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
United States, total						
Total.....	65,158,637	167,137,868	12,890,775	129,603,668	4,971,846	7,011,892
Under \$10,000 ¹	14,365,645	23,339,333	1,742,803	7,650,913	78,962	52,058
\$10,000 under \$15,000.....	7,198,609	16,178,828	967,370	1,459,301	471,566	354,197
\$15,000 under \$30,000.....	18,621,805	39,095,788	2,894,929	5,722,590	2,434,854	3,408,278
\$30,000 under \$50,000.....	15,919,154	34,160,740	3,282,193	9,412,213	1,627,518	2,601,403
\$50,000 or more.....	9,053,424	54,363,179	4,003,480	105,358,651	358,946	595,956
Alabama						
Total.....	781,959	1,643,153	130,307	1,152,369	83,920	73,873
Under \$10,000 ¹	166,299	250,190	17,053	70,492	776	589
\$10,000 under \$15,000.....	90,323	175,527	9,856	14,457	7,228	3,489
\$15,000 under \$30,000.....	233,747	407,688	29,607	53,757	47,101	42,264
\$30,000 under \$50,000.....	198,804	341,493	34,686	82,557	25,506	24,193
\$50,000 or more.....	92,786	468,255	39,105	931,106	3,309	3,338
Alaska						
Total.....	147,006	264,929	29,935	171,166	28,891	66,605
Under \$10,000 ¹	27,893	34,977	3,643	17,383	533	403
\$10,000 under \$15,000.....	11,216	11,885	1,460	3,012	2,566	2,436
\$15,000 under \$30,000.....	33,434	40,557	5,105	9,712	10,800	22,762
\$30,000 under \$50,000.....	37,397	55,104	7,380	16,652	9,923	28,339
\$50,000 or more.....	37,066	122,406	12,347	124,407	5,069	12,665
Arizona						
Total.....	849,024	2,605,656	209,181	2,068,547	45,332	49,206
Under \$10,000 ¹	174,859	315,801	26,738	166,110	552	356
\$10,000 under \$15,000.....	101,760	235,402	17,946	25,525	4,559	2,931
\$15,000 under \$30,000.....	255,247	611,248	53,095	110,156	23,093	25,810
\$30,000 under \$50,000.....	204,276	533,016	53,942	182,772	13,621	16,491
\$50,000 or more.....	112,882	910,189	57,460	1,583,984	3,507	3,618
Arkansas						
Total.....	461,444	1,294,035	95,394	576,316	43,142	48,012
Under \$10,000 ¹	116,833	217,206	17,134	47,680	656	467
\$10,000 under \$15,000.....	60,831	155,491	9,867	13,745	4,259	2,534
\$15,000 under \$30,000.....	144,197	344,064	26,022	48,075	26,894	28,832
\$30,000 under \$50,000.....	98,874	254,064	22,598	61,229	10,393	14,694
\$50,000 or more.....	40,709	323,210	19,773	405,587	940	1,485
California						
Total.....	7,412,186	21,639,047	1,577,337	19,033,404	603,323	822,812
Under \$10,000 ¹	1,421,900	2,490,334	167,140	1,311,418	8,535	5,549
\$10,000 under \$15,000.....	758,527	1,641,861	101,292	165,141	57,454	42,174
\$15,000 under \$30,000.....	2,048,360	4,458,441	330,440	709,420	266,343	366,831
\$30,000 under \$50,000.....	1,857,605	4,374,360	406,185	1,327,250	197,335	301,423
\$50,000 or more.....	1,325,794	8,674,051	572,280	15,520,175	73,656	106,835
Colorado						
Total.....	960,314	2,228,536	228,741	1,935,473	62,477	97,871
Under \$10,000 ¹	207,139	320,685	31,847	225,999	1,199	757
\$10,000 under \$15,000.....	100,259	190,224	16,387	24,761	6,505	5,276
\$15,000 under \$30,000.....	276,972	494,393	52,784	97,679	31,099	47,312
\$30,000 under \$50,000.....	242,325	473,096	61,970	155,549	19,655	36,713
\$50,000 or more.....	133,619	750,138	65,753	1,431,485	4,019	7,813
Connecticut						
Total.....	1,184,309	2,854,343	237,401	3,330,683	79,174	99,489
Under \$10,000 ¹	235,028	349,313	24,620	110,978	951	570
\$10,000 under \$15,000.....	113,529	254,663	13,106	24,334	7,496	5,080
\$15,000 under \$30,000.....	318,600	641,324	43,112	107,040	33,381	41,115
\$30,000 under \$50,000.....	301,302	641,022	59,084	218,185	29,774	40,954
\$50,000 or more.....	215,850	968,021	97,479	2,870,146	7,572	11,770
Delaware						
Total.....	180,200	385,870	35,675	310,043	14,536	26,033
Under \$10,000 ¹	36,155	48,736	3,576	8,953	179	120
\$10,000 under \$15,000.....	18,862	39,264	2,206	3,291	1,045	889
\$15,000 under \$30,000.....	48,929	93,869	7,126	14,934	5,993	11,456
\$30,000 under \$50,000.....	47,420	84,628	9,492	27,353	5,965	11,151
\$50,000 or more.....	28,834	119,373	13,275	255,512	1,354	2,417
District of Columbia						
Total.....	163,093	420,899	30,921	655,653	6,544	11,350
Under \$10,000 ¹	27,145	36,699	2,652	32,807	460	282
\$10,000 under \$15,000.....	18,550	20,449	1,333	2,738	1,554	1,558
\$15,000 under \$30,000.....	52,658	67,334	5,028	11,236	2,914	5,598
\$30,000 under \$50,000.....	34,956	75,093	6,976	22,770	1,177	2,738
\$50,000 or more.....	29,784	221,325	14,932	586,103	439	1,174
Florida						
Total.....	3,153,630	12,384,371	806,868	11,838,409	110,530	146,765
Under \$10,000 ¹	701,776	1,407,342	100,574	472,515	2,003	1,415
\$10,000 under \$15,000.....	425,499	1,162,514	74,538	94,215	11,821	8,842
\$15,000 under \$30,000.....	959,746	2,942,396	210,395	437,195	57,833	74,722
\$30,000 under \$50,000.....	668,237	2,440,920	196,079	722,036	31,342	48,890
\$50,000 or more.....	398,372	4,431,199	225,282	10,112,448	7,531	12,896
Georgia						
Total.....	1,272,215	2,871,629	243,899	2,710,320	103,437	89,746
Under \$10,000 ¹	241,572	360,920	27,351	162,128	1,136	833
\$10,000 under \$15,000.....	128,188	246,338	14,711	26,378	11,095	5,682
\$15,000 under \$30,000.....	358,626	625,334	49,454	107,581	53,049	44,708
\$30,000 under \$50,000.....	337,164	588,555	64,124	181,932	32,550	31,776
\$50,000 or more.....	206,665	1,050,482	88,259	2,232,301	5,607	6,747

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ²			Tax liability ³			Earned income credit ⁴	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States, total								
Total.....	40,639,456	448,694,963	11,041	87,249,754	380,561,577	4,362	6,428,594	2,081,287
Under \$10,000 ¹	2,731,794	19,408,887	7,105	18,085,610	6,962,452	385	5,749,593	2,040,490
\$10,000 under \$15,000.....	2,396,318	16,579,626	6,919	13,089,705	12,539,280	958	679,001	40,797
\$15,000 under \$30,000.....	11,571,085	82,007,733	7,087	27,846,926	64,780,914	2,326	—	—
\$30,000 under \$50,000.....	14,863,606	141,481,268	9,519	18,698,240	96,874,139	5,181	—	—
\$50,000 or more.....	9,076,653	189,217,449	20,847	9,529,273	199,404,792	20,925	—	—
Alabama								
Total.....	547,379	4,997,740	9,130	1,252,656	4,421,503	3,530	168,623	56,041
Under \$10,000 ¹	37,069	193,238	5,213	283,884	98,390	347	151,707	55,015
\$10,000 under \$15,000.....	40,590	240,375	5,922	212,936	183,654	862	16,916	1,026
\$15,000 under \$30,000.....	179,655	1,191,400	6,632	408,080	874,567	2,143	—	—
\$30,000 under \$50,000.....	195,904	1,719,130	8,775	247,911	1,256,488	5,068	—	—
\$50,000 or more.....	94,161	1,653,597	17,561	99,845	2,008,404	20,115	—	—
Alaska								
Total.....	89,844	1,171,273	13,037	200,388	1,088,004	5,429	8,458	2,475
Under \$10,000 ¹	6,023	59,640	9,902	36,588	16,126	441	7,467	2,416
\$10,000 under \$15,000.....	3,290	56,721	17,240	22,135	23,720	1,072	991	59
\$15,000 under \$30,000.....	16,120	140,505	8,716	53,897	139,659	2,591	—	—
\$30,000 under \$50,000.....	29,075	311,415	10,711	47,220	271,813	5,756	—	—
\$50,000 or more.....	35,336	602,992	17,065	40,548	636,686	15,702	—	—
Arizona								
Total.....	635,917	7,051,260	11,088	1,176,984	4,599,719	3,908	87,332	28,320
Under \$10,000 ¹	49,538	379,373	7,658	237,465	95,028	400	77,931	27,764
\$10,000 under \$15,000.....	49,716	331,270	6,663	187,596	172,511	920	9,401	556
\$15,000 under \$30,000.....	205,543	1,543,220	7,508	385,814	834,554	2,163	—	—
\$30,000 under \$50,000.....	214,172	2,239,379	10,456	245,983	1,184,774	4,816	—	—
\$50,000 or more.....	116,948	2,558,018	21,873	120,126	2,312,852	19,254	—	—
Arkansas								
Total.....	263,788	2,434,579	9,229	714,523	2,205,280	3,086	95,831	31,553
Under \$10,000 ¹	22,124	133,538	6,036	174,345	64,694	371	86,207	30,980
\$10,000 under \$15,000.....	20,168	122,746	6,086	131,177	116,076	885	9,624	573
\$15,000 under \$30,000.....	87,440	577,221	6,601	244,072	527,162	2,160	—	—
\$30,000 under \$50,000.....	93,091	807,335	8,673	121,818	622,566	5,111	—	—
\$50,000 or more.....	40,965	793,739	19,376	43,111	874,782	20,291	—	—
California								
Total.....	5,258,264	74,070,719	14,087	10,107,230	47,689,904	4,718	833,769	276,762
Under \$10,000 ¹	339,295	3,020,152	8,901	1,937,945	810,943	418	755,626	272,004
\$10,000 under \$15,000.....	295,267	2,396,547	8,117	1,410,655	1,352,073	958	78,143	4,758
\$15,000 under \$30,000.....	1,396,584	11,893,675	8,516	3,133,891	7,266,931	2,319	—	—
\$30,000 under \$50,000.....	1,849,718	21,185,899	11,454	2,221,691	11,065,168	4,981	—	—
\$50,000 or more.....	1,377,400	35,574,446	25,827	1,403,048	27,194,789	19,383	—	—
Colorado								
Total.....	671,251	7,589,251	11,306	1,225,989	5,073,718	4,138	68,832	22,048
Under \$10,000 ¹	52,154	397,306	7,618	248,034	103,128	416	61,394	21,609
\$10,000 under \$15,000.....	41,617	287,819	6,916	174,028	173,309	996	7,438	439
\$15,000 under \$30,000.....	200,774	1,563,135	7,786	388,798	886,702	2,281	—	—
\$30,000 under \$50,000.....	240,906	2,586,072	10,735	275,489	1,339,763	4,863	—	—
\$50,000 or more.....	135,800	2,754,919	20,287	139,640	2,570,816	18,410	—	—
Connecticut								
Total.....	638,673	7,930,874	12,418	1,406,387	8,735,571	6,211	36,974	11,452
Under \$10,000 ¹	43,276	280,092	6,472	251,799	95,602	380	32,172	11,168
\$10,000 under \$15,000.....	28,895	200,166	6,927	178,609	189,648	1,062	4,802	284
\$15,000 under \$30,000.....	134,158	966,861	7,207	425,096	1,106,822	2,604	—	—
\$30,000 under \$50,000.....	225,850	2,078,595	9,203	329,677	1,870,800	5,675	—	—
\$50,000 or more.....	206,494	4,405,160	21,333	221,206	5,472,699	24,740	—	—
Delaware								
Total.....	116,821	1,195,983	10,238	251,192	1,111,558	4,425	15,741	5,006
Under \$10,000 ¹	5,526	29,754	5,384	50,902	18,603	365	13,826	4,891
\$10,000 under \$15,000.....	5,212	31,925	6,125	38,228	37,544	982	1,915	115
\$15,000 under \$30,000.....	30,271	191,769	6,335	75,888	181,664	2,394	—	—
\$30,000 under \$50,000.....	46,184	399,725	8,655	55,809	297,224	5,326	—	—
\$50,000 or more.....	29,628	542,810	18,321	30,365	576,523	18,986	—	—
District of Columbia								
Total.....	130,803	1,695,559	12,963	275,330	1,398,385	5,079	25,311	8,244
Under \$10,000 ¹	7,200	46,560	6,467	52,083	20,975	403	22,462	8,072
\$10,000 under \$15,000.....	8,810	49,264	5,592	47,219	44,846	950	2,849	172
\$15,000 under \$30,000.....	45,576	305,960	6,713	99,432	231,394	2,327	—	—
\$30,000 under \$50,000.....	38,161	382,517	10,024	44,573	243,408	5,461	—	—
\$50,000 or more.....	31,056	911,258	29,342	32,023	857,762	26,786	—	—
Florida								
Total.....	1,822,042	20,660,927	11,339	4,442,667	20,901,193	4,705	360,801	117,868
Under \$10,000 ¹	159,058	1,657,879	10,423	988,502	395,751	400	320,591	115,440
\$10,000 under \$15,000.....	160,376	1,176,235	7,334	787,198	735,969	935	40,210	2,428
\$15,000 under \$30,000.....	572,483	4,374,205	7,640	1,448,745	3,238,088	2,235	—	—
\$30,000 under \$50,000.....	560,855	5,445,149	9,709	797,263	4,239,736	5,318	—	—
\$50,000 or more.....	369,270	8,007,459	21,685	420,959	12,291,650	29,199	—	—
Georgia								
Total.....	954,319	10,589,127	11,096	2,131,940	8,596,521	4,032	220,789	72,460
Under \$10,000 ¹	53,955	388,889	7,208	447,559	169,575	379	196,595	70,996
\$10,000 under \$15,000.....	52,644	350,296	6,654	343,024	323,866	944	24,194	1,464
\$15,000 under \$30,000.....	272,198	1,945,799	7,148	681,490	1,538,085	2,257	—	—
\$30,000 under \$50,000.....	357,414	3,490,008	9,765	436,650	2,195,240	5,027	—	—
\$50,000 or more.....	218,108	4,414,135	20,238	223,217	4,369,755	19,576	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

(Money amounts are in thousands of dollars, except where indicated)

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Hawaii							
Total.....	485,014	1,096,934	10,959,168	417,709	8,871,260	78,527	217,571
Under \$10,000 ¹	155,888	236,416	580,153	124,385	620,946	12,083	14,269
\$10,000 under \$15,000.....	70,147	139,546	873,927	60,757	731,552	6,196	6,676
\$15,000 under \$30,000.....	133,570	326,404	2,867,876	118,674	2,419,409	20,402	31,932
\$30,000 under \$50,000.....	82,541	253,411	3,186,782	75,873	2,736,643	20,582	39,825
\$50,000 or more.....	42,868	141,157	3,450,430	38,020	2,362,710	19,264	122,869
Idaho							
Total.....	365,805	981,909	6,976,504	300,963	5,766,421	50,961	136,644
Under \$10,000 ¹	130,136	255,818	271,066	98,024	515,959	9,699	12,991
\$10,000 under \$15,000.....	52,429	134,573	651,733	41,604	490,150	5,532	9,161
\$15,000 under \$30,000.....	106,088	322,561	2,311,529	92,227	1,895,831	14,406	26,461
\$30,000 under \$50,000.....	58,266	202,503	2,202,302	53,238	1,893,007	12,723	25,768
\$50,000 or more.....	18,886	66,454	1,539,874	15,870	971,474	8,601	62,263
Illinois							
Total.....	4,956,836	11,829,956	123,481,338	4,189,258	100,849,866	904,886	3,100,433
Under \$10,000 ¹	1,547,573	2,658,302	5,358,681	1,179,104	5,579,914	144,027	185,931
\$10,000 under \$15,000.....	602,026	1,321,217	7,495,483	478,347	5,646,321	73,841	132,454
\$15,000 under \$30,000.....	1,339,082	3,264,061	29,275,356	1,181,972	24,697,752	208,257	522,337
\$30,000 under \$50,000.....	974,760	2,969,213	37,580,769	908,235	33,619,691	238,017	528,504
\$50,000 or more.....	493,395	1,617,163	43,771,049	441,600	31,306,188	240,744	1,731,207
Indiana							
Total.....	2,308,198	5,590,219	51,454,068	1,961,212	42,754,719	315,385	825,160
Under \$10,000 ¹	769,717	1,319,775	3,018,300	592,156	2,761,423	48,592	55,441
\$10,000 under \$15,000.....	294,161	643,509	3,656,819	235,123	2,773,859	27,192	43,006
\$15,000 under \$30,000.....	625,770	1,640,731	13,728,041	556,719	11,733,218	73,597	133,360
\$30,000 under \$50,000.....	449,384	1,421,316	17,207,102	424,677	15,699,769	91,076	151,030
\$50,000 or more.....	169,156	564,888	13,843,806	152,537	9,786,450	74,928	442,323
Iowa							
Total.....	1,151,875	2,869,924	23,098,820	902,165	17,969,665	196,679	475,835
Under \$10,000 ¹	402,898	735,652	1,016,660	280,918	1,351,738	37,111	36,117
\$10,000 under \$15,000.....	150,963	344,737	1,876,347	110,035	1,251,894	20,607	29,660
\$15,000 under \$30,000.....	332,154	914,975	7,276,051	277,956	5,656,314	55,101	88,793
\$30,000 under \$50,000.....	198,385	645,916	7,531,849	177,506	6,285,050	50,575	94,670
\$50,000 or more.....	67,475	228,644	5,397,913	55,750	3,424,669	33,285	226,595
Kansas							
Total.....	1,029,405	2,535,614	23,141,840	848,072	18,674,353	169,505	459,760
Under \$10,000 ¹	330,051	582,161	766,769	244,845	1,229,318	26,900	32,374
\$10,000 under \$15,000.....	132,747	298,698	1,650,679	103,534	1,199,571	14,657	21,634
\$15,000 under \$30,000.....	289,008	766,774	6,318,486	250,073	5,133,553	43,454	68,437
\$30,000 under \$50,000.....	192,758	607,008	7,384,775	176,169	6,362,553	45,984	80,606
\$50,000 or more.....	84,841	280,973	7,021,131	73,451	4,749,358	38,510	256,709
Kentucky							
Total.....	1,382,471	3,383,047	27,961,310	1,166,565	22,904,413	152,702	523,209
Under \$10,000 ¹	515,738	964,948	2,109,293	396,299	1,956,709	23,755	34,369
\$10,000 under \$15,000.....	193,557	449,886	2,396,464	159,490	1,885,893	13,064	21,964
\$15,000 under \$30,000.....	369,931	998,542	8,043,182	331,744	6,918,294	37,297	71,819
\$30,000 under \$50,000.....	223,129	705,472	8,493,652	209,149	7,650,155	41,989	88,263
\$50,000 or more.....	80,116	264,199	6,918,719	69,883	4,493,362	36,597	306,794
Louisiana							
Total.....	1,606,074	4,147,948	32,810,720	1,382,750	27,518,646	173,817	558,088
Under \$10,000 ¹	610,904	1,222,147	1,931,506	493,459	2,511,937	26,275	41,105
\$10,000 under \$15,000.....	223,223	570,037	2,758,606	190,462	2,279,116	12,914	20,423
\$15,000 under \$30,000.....	404,182	1,143,359	8,772,082	361,967	7,537,271	39,832	70,412
\$30,000 under \$50,000.....	255,624	832,263	9,803,765	238,796	8,769,697	47,861	88,139
\$50,000 or more.....	112,141	380,142	9,544,761	98,066	6,420,625	46,935	338,009
Maine							
Total.....	512,336	1,189,180	10,633,420	438,252	8,327,608	74,779	279,173
Under \$10,000 ¹	176,053	291,010	810,118	140,988	680,605	13,630	17,507
\$10,000 under \$15,000.....	75,472	156,332	156,332	63,195	737,290	8,072	15,156
\$15,000 under \$30,000.....	148,542	385,281	3,232,690	132,795	2,730,737	20,742	46,060
\$30,000 under \$50,000.....	84,222	264,755	3,188,219	77,899	2,775,371	18,426	54,258
\$50,000 or more.....	28,047	91,802	2,465,055	23,375	1,403,605	13,909	146,192
Maryland							
Total.....	2,126,981	4,782,964	57,492,046	1,857,677	47,453,346	355,106	1,159,130
Under \$10,000 ¹	597,479	918,073	2,540,042	484,334	2,422,022	48,374	69,634
\$10,000 under \$15,000.....	265,311	515,504	3,309,635	225,060	2,702,908	23,216	40,971
\$15,000 under \$30,000.....	569,426	1,270,087	12,399,926	509,870	10,660,857	71,783	138,507
\$30,000 under \$50,000.....	419,484	1,189,473	16,269,818	388,220	14,441,430	92,653	199,362
\$50,000 or more.....	275,281	889,827	22,972,625	250,193	17,226,129	119,080	710,636
Massachusetts							
Total.....	2,801,179	6,022,344	74,561,622	2,408,927	59,830,878	508,025	1,901,212
Under \$10,000 ¹	786,536	1,175,259	3,420,665	603,089	2,981,493	83,588	101,635
\$10,000 under \$15,000.....	354,275	638,567	4,427,185	290,474	3,412,169	42,687	71,474
\$15,000 under \$30,000.....	804,885	1,653,622	17,496,744	722,670	14,919,153	119,312	319,464
\$30,000 under \$50,000.....	545,223	1,561,198	21,038,363	511,471	18,832,266	121,411	268,197
\$50,000 or more.....	310,260	993,698	28,178,665	281,223	19,685,797	141,027	1,140,442
Michigan							
Total.....	3,887,234	9,069,063	97,548,841	3,320,352	82,183,789	771,279	2,023,277
Under \$10,000 ¹	1,245,139	1,983,342	5,286,405	967,347	4,413,593	103,365	124,240
\$10,000 under \$15,000.....	448,841	925,401	5,566,968	343,238	3,982,135	59,184	104,550
\$15,000 under \$30,000.....	946,256	2,263,635	20,813,886	830,151	17,356,782	154,343	312,979
\$30,000 under \$50,000.....	821,502	2,475,469	31,807,939	781,064	29,145,171	236,679	455,092
\$50,000 or more.....	425,496	1,421,216	34,073,643	398,552	27,286,128	217,708	1,026,416

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Hawaii						
Total.....	358,642	690,704	56,164	528,772	17,107	24,777
Under \$10,000 ¹	84,781	89,525	6,457	52,187	274	163
\$10,000 under \$15,000.....	45,789	53,475	3,709	5,404	1,620	1,195
\$15,000 under \$30,000.....	108,615	157,014	13,125	25,682	7,797	11,030
\$30,000 under \$50,000.....	77,482	156,547	15,263	49,115	5,992	9,814
\$50,000 or more.....	41,975	234,143	17,610	396,384	1,424	2,575
Idaho						
Total.....	229,816	596,408	59,307	304,381	26,107	36,614
Under \$10,000 ¹	60,395	109,068	12,699	39,740	340	202
\$10,000 under \$15,000.....	29,571	73,724	6,559	10,030	2,685	1,965
\$15,000 under \$30,000.....	72,329	164,988	16,693	31,085	15,927	22,699
\$30,000 under \$50,000.....	49,664	117,656	13,694	35,852	6,593	10,803
\$50,000 or more.....	17,857	130,972	9,662	187,674	562	945
Illinois						
Total.....	3,334,214	8,838,159	622,676	6,421,325	238,605	396,121
Under \$10,000 ¹	755,361	1,228,131	76,186	292,328	4,094	2,452
\$10,000 under \$15,000.....	345,594	876,228	42,234	59,772	20,945	18,082
\$15,000 under \$30,000.....	921,524	2,102,110	132,822	239,413	110,963	185,631
\$30,000 under \$50,000.....	842,656	1,896,664	165,643	411,122	84,727	157,837
\$50,000 or more.....	469,079	2,735,026	205,791	5,418,690	17,876	32,119
Indiana						
Total.....	1,448,373	3,253,387	244,777	1,662,893	105,101	108,467
Under \$10,000 ¹	342,992	525,194	35,563	88,523	776	637
\$10,000 under \$15,000.....	158,527	385,008	20,368	26,216	7,445	4,423
\$15,000 under \$30,000.....	407,707	866,195	58,640	98,152	55,024	59,123
\$30,000 under \$50,000.....	379,193	696,729	66,267	140,424	36,428	39,025
\$50,000 or more.....	159,954	780,261	63,939	1,309,578	5,428	5,259
Iowa						
Total.....	845,001	2,414,251	197,776	771,892	53,462	70,892
Under \$10,000 ¹	237,660	402,804	42,064	82,960	766	476
\$10,000 under \$15,000.....	103,741	301,606	21,181	28,557	5,018	3,643
\$15,000 under \$30,000.....	258,160	695,177	56,011	94,194	31,553	42,141
\$30,000 under \$50,000.....	180,164	511,826	45,577	102,770	14,689	22,540
\$50,000 or more.....	65,276	502,838	32,943	463,411	1,436	2,092
Kansas						
Total.....	687,804	1,960,446	149,334	907,397	48,211	68,409
Under \$10,000 ¹	166,319	296,082	24,504	95,767	933	556
\$10,000 under \$15,000.....	76,167	217,805	12,936	16,481	4,500	3,584
\$15,000 under \$30,000.....	198,819	504,194	37,401	59,888	25,453	36,002
\$30,000 under \$50,000.....	165,744	411,488	37,473	79,890	14,989	24,347
\$50,000 or more.....	80,755	530,877	37,020	655,371	2,336	3,920
Kentucky						
Total.....	759,490	1,826,338	135,092	1,057,342	76,115	79,154
Under \$10,000 ¹	186,783	315,660	23,510	82,152	691	467
\$10,000 under \$15,000.....	91,338	216,250	12,091	19,891	5,554	3,216
\$15,000 under \$30,000.....	225,299	470,169	33,239	66,711	44,077	46,191
\$30,000 under \$50,000.....	181,307	362,475	33,262	91,777	23,225	26,076
\$50,000 or more.....	74,763	461,784	32,990	796,811	2,568	3,204
Louisiana						
Total.....	867,320	2,216,838	130,376	1,109,211	99,640	192,189
Under \$10,000 ¹	205,941	331,262	17,456	88,822	3,665	2,599
\$10,000 under \$15,000.....	99,449	199,112	8,964	12,650	11,728	11,079
\$15,000 under \$30,000.....	247,282	502,183	28,626	51,056	53,509	98,990
\$30,000 under \$50,000.....	209,673	444,542	34,534	77,651	26,352	68,302
\$50,000 or more.....	104,975	739,739	40,796	879,032	4,386	11,219
Maine						
Total.....	333,096	637,784	60,416	585,149	22,863	24,496
Under \$10,000 ¹	81,075	97,281	8,708	20,992	248	163
\$10,000 under \$15,000.....	42,794	73,356	5,559	11,869	2,423	1,379
\$15,000 under \$30,000.....	106,283	171,251	16,015	47,225	13,565	14,601
\$30,000 under \$50,000.....	75,564	135,227	15,842	69,023	5,997	7,435
\$50,000 or more.....	27,380	160,669	14,292	436,040	630	918
Maryland						
Total.....	1,384,767	2,966,091	239,731	2,599,699	71,815	102,484
Under \$10,000 ¹	252,778	330,052	23,992	120,182	1,410	916
\$10,000 under \$15,000.....	131,979	223,192	12,207	21,766	7,688	6,199
\$15,000 under \$30,000.....	373,759	595,248	42,134	86,844	32,211	45,911
\$30,000 under \$50,000.....	362,442	638,272	60,835	171,452	24,526	39,059
\$50,000 or more.....	263,809	1,179,327	100,563	2,199,455	5,980	10,399
Massachusetts						
Total.....	2,054,762	4,167,204	342,111	4,674,444	142,803	231,949
Under \$10,000 ¹	429,793	574,848	37,429	153,643	2,566	1,655
\$10,000 under \$15,000.....	221,631	418,241	20,670	39,867	13,612	11,574
\$15,000 under \$30,000.....	605,467	1,045,732	67,482	173,018	61,498	97,313
\$30,000 under \$50,000.....	495,598	942,719	85,628	332,543	51,827	95,668
\$50,000 or more.....	302,273	1,185,664	130,902	3,975,373	13,300	25,739
Michigan						
Total.....	2,614,822	5,340,793	482,924	3,317,929	312,489	417,860
Under \$10,000 ¹	582,137	770,788	60,182	120,745	3,146	1,941
\$10,000 under \$15,000.....	268,020	597,032	37,004	44,938	21,282	16,563
\$15,000 under \$30,000.....	658,515	1,302,642	103,246	171,619	120,134	180,362
\$30,000 under \$50,000.....	703,283	1,128,565	128,187	281,705	134,056	174,793
\$50,000 or more.....	402,867	1,541,766	154,305	2,698,922	33,871	44,201

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ²			Tax liability ³			Earned income credit ⁴	
	Number of returns (14)	Amount (15)	Average (whole dollars) (16)	Number of returns (17)	Amount (18)	Average (whole dollars) (19)	Number of returns (20)	Amount (21)
Hawaii								
Total.....	200,457	2,234,375	11,146	413,710	1,517,039	3,667	17,780	5,332
Under \$10,000 ¹	11,496	70,742	6,154	88,376	40,557	459	15,344	5,185
\$10,000 under \$15,000.....	11,632	69,857	6,006	68,094	68,448	1,005	2,436	147
\$15,000 under \$30,000.....	63,357	431,093	6,804	132,176	297,030	2,247	—	—
\$30,000 under \$50,000.....	72,097	759,905	10,540	82,278	402,182	4,888	—	—
\$50,000 or more.....	41,875	902,778	21,559	42,786	708,822	16,567	—	—
Idaho								
Total.....	145,765	1,376,295	9,442	301,839	900,570	2,984	27,118	8,725
Under \$10,000 ¹	13,500	84,892	6,288	70,848	27,313	386	24,272	8,557
\$10,000 under \$15,000.....	11,722	76,987	6,568	49,407	44,056	892	2,846	168
\$15,000 under \$30,000.....	52,880	379,452	7,176	104,684	219,504	2,097	—	—
\$30,000 under \$50,000.....	49,609	479,636	9,668	58,054	273,429	4,710	—	—
\$50,000 or more.....	18,054	355,328	19,681	18,846	336,268	17,843	—	—
Illinois								
Total.....	1,904,175	19,404,540	10,191	4,168,172	20,193,691	4,845	265,298	85,161
Under \$10,000 ¹	127,160	840,471	6,610	800,986	295,946	369	237,499	83,489
\$10,000 under \$15,000.....	101,325	637,359	6,290	573,236	555,092	968	27,799	1,672
\$15,000 under \$30,000.....	492,714	3,347,160	6,793	1,327,413	3,207,781	2,417	—	—
\$30,000 under \$50,000.....	721,763	6,379,945	8,839	973,457	5,268,921	5,413	—	—
\$50,000 or more.....	461,213	8,199,605	17,778	493,080	10,865,951	22,037	—	—
Indiana								
Total.....	795,410	6,988,793	8,786	1,919,661	7,595,219	3,957	126,067	40,479
Under \$10,000 ¹	48,043	301,687	6,280	395,787	143,160	362	112,727	39,689
\$10,000 under \$15,000.....	42,686	258,975	6,067	284,309	272,090	957	13,340	790
\$15,000 under \$30,000.....	223,899	1,427,410	6,375	621,603	1,461,772	2,352	—	—
\$30,000 under \$50,000.....	324,532	2,645,484	8,152	448,898	2,398,008	5,342	—	—
\$50,000 or more.....	156,250	2,355,237	15,074	169,064	3,320,189	19,639	—	—
Iowa								
Total.....	437,035	3,761,853	8,608	959,964	3,229,280	3,364	56,065	17,514
Under \$10,000 ¹	42,462	242,740	5,717	221,096	87,196	394	50,335	17,182
\$10,000 under \$15,000.....	31,072	193,168	6,217	144,588	140,441	971	5,730	332
\$15,000 under \$30,000.....	142,250	907,414	6,379	328,832	763,572	2,322	—	—
\$30,000 under \$50,000.....	158,063	1,324,987	8,383	198,029	1,022,761	5,165	—	—
\$50,000 or more.....	63,188	1,093,544	17,306	67,419	1,215,310	18,026	—	—
Kansas								
Total.....	426,914	4,124,039	9,660	873,306	3,492,057	3,999	49,752	15,653
Under \$10,000 ¹	34,026	305,865	8,989	182,814	73,729	403	44,084	15,318
\$10,000 under \$15,000.....	27,070	169,373	6,257	126,984	122,813	967	5,668	335
\$15,000 under \$30,000.....	127,803	841,005	6,580	286,275	666,874	2,329	—	—
\$30,000 under \$50,000.....	156,800	1,381,301	8,809	192,450	1,002,636	5,210	—	—
\$50,000 or more.....	81,215	1,426,495	17,564	84,783	1,626,005	19,178	—	—
Kentucky								
Total.....	481,724	4,165,543	8,647	1,136,929	3,932,907	3,459	119,612	38,930
Under \$10,000 ¹	32,367	169,322	5,231	278,081	101,955	366	108,113	38,245
\$10,000 under \$15,000.....	32,083	178,816	5,574	188,104	172,657	918	11,499	685
\$15,000 under \$30,000.....	159,801	997,943	6,245	367,838	824,274	2,241	—	—
\$30,000 under \$50,000.....	181,234	1,523,744	8,408	222,857	1,141,608	5,123	—	—
\$50,000 or more.....	76,239	1,295,718	16,995	80,049	1,692,413	21,142	—	—
Louisiana								
Total.....	522,627	5,200,762	9,951	1,270,955	4,776,940	3,759	202,052	65,617
Under \$10,000 ¹	43,597	303,038	6,951	295,627	105,321	356	182,614	64,435
\$10,000 under \$15,000.....	38,109	278,019	7,295	208,899	179,153	858	19,438	1,182
\$15,000 under \$30,000.....	158,596	1,142,179	7,202	399,537	869,167	2,175	—	—
\$30,000 under \$50,000.....	182,363	1,683,515	9,232	254,982	1,322,252	5,186	—	—
\$50,000 or more.....	99,962	1,794,011	17,947	111,910	2,301,047	20,562	—	—
Maine								
Total.....	167,105	1,506,180	9,013	433,975	1,488,985	3,431	28,167	8,938
Under \$10,000 ¹	9,718	52,032	5,354	100,461	37,913	377	25,096	8,755
\$10,000 under \$15,000.....	9,886	60,881	6,158	73,685	73,793	1,001	3,071	183
\$15,000 under \$30,000.....	54,300	345,551	6,364	147,727	343,362	2,324	—	—
\$30,000 under \$50,000.....	66,215	554,971	8,381	84,085	431,961	5,137	—	—
\$50,000 or more.....	26,986	492,745	18,259	28,017	601,956	21,485	—	—
Maryland								
Total.....	1,028,374	12,207,897	11,871	1,850,643	8,709,934	4,706	94,841	30,105
Under \$10,000 ¹	52,764	329,641	6,247	339,076	129,769	383	83,502	29,422
\$10,000 under \$15,000.....	48,950	293,717	6,000	254,130	254,667	1,002	11,339	683
\$15,000 under \$30,000.....	278,950	1,960,982	7,030	563,674	1,317,742	2,338	—	—
\$30,000 under \$50,000.....	375,270	3,974,401	10,591	418,674	2,083,280	4,976	—	—
\$50,000 or more.....	272,440	5,649,156	20,735	275,089	4,924,476	17,901	—	—
Massachusetts								
Total.....	1,147,145	12,666,575	11,042	2,470,823	12,382,608	5,012	77,830	24,581
Under \$10,000 ¹	68,028	447,914	6,584	473,051	182,001	385	68,629	24,033
\$10,000 under \$15,000.....	56,778	356,018	6,270	344,293	369,977	1,075	9,201	548
\$15,000 under \$30,000.....	288,903	1,940,867	6,718	799,262	2,059,903	2,577	—	—
\$30,000 under \$50,000.....	430,287	3,872,796	9,000	544,251	2,972,443	5,462	—	—
\$50,000 or more.....	303,149	6,048,980	19,954	309,966	6,798,284	21,932	—	—
Michigan								
Total.....	1,776,484	16,938,129	9,535	3,284,233	14,920,589	4,543	159,952	50,568
Under \$10,000 ¹	96,054	505,321	5,261	663,536	231,135	348	143,539	49,584
\$10,000 under \$15,000.....	90,450	615,448	6,804	434,679	420,774	968	16,413	984
\$15,000 under \$30,000.....	450,916	2,846,644	6,313	940,135	2,256,090	2,400	—	—
\$30,000 under \$50,000.....	719,434	6,099,325	8,478	820,622	4,363,538	5,317	—	—
\$50,000 or more.....	419,630	6,871,391	16,375	425,261	7,649,052	17,987	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

19

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Minnesota							
Total.....	1,824,501	4,324,929	43,701,683	1,530,650	35,841,273	347,167	882,820
Under \$10,000 ¹	574,178	952,840	1,978,343	430,020	2,131,898	56,620	63,585
\$10,000 under \$15,000.....	225,537	466,053	2,808,555	175,586	2,032,725	31,195	46,528
\$15,000 under \$30,000.....	500,761	1,221,036	10,961,219	437,234	8,962,988	87,254	137,449
\$30,000 under \$50,000.....	360,557	1,133,738	13,867,251	337,997	12,396,336	93,607	148,166
\$50,000 or more.....	163,468	551,262	14,086,315	149,813	10,317,326	78,491	487,092
Mississippi							
Total.....	917,726	2,419,071	16,395,150	807,397	13,942,358	77,061	209,433
Under \$10,000 ¹	379,046	811,065	1,394,980	320,711	1,642,405	12,580	16,859
\$10,000 under \$15,000.....	138,574	365,833	1,711,360	121,847	1,460,105	6,667	9,649
\$15,000 under \$30,000.....	234,985	696,836	5,058,676	214,226	4,445,099	19,264	33,042
\$30,000 under \$50,000.....	122,667	403,219	4,655,682	114,137	4,139,522	20,700	39,108
\$50,000 or more.....	42,454	142,118	3,574,452	36,476	2,255,227	17,850	110,775
Missouri							
Total.....	2,125,569	5,079,879	48,181,438	1,775,934	38,874,763	344,268	1,137,566
Under \$10,000 ¹	713,920	1,249,849	2,777,726	544,318	2,639,311	50,852	64,692
\$10,000 under \$15,000.....	285,107	629,460	3,541,466	225,841	2,654,579	29,221	50,913
\$15,000 under \$30,000.....	571,850	1,458,319	12,470,277	498,443	10,367,477	82,798	161,958
\$30,000 under \$50,000.....	385,931	1,186,474	14,797,928	357,953	13,177,347	97,820	193,230
\$50,000 or more.....	168,761	555,777	14,594,041	149,379	10,036,049	83,577	666,773
Montana							
Total.....	331,153	820,597	5,745,838	259,399	4,607,328	58,740	151,340
Under \$10,000 ¹	133,248	249,362	200,931	94,372	466,645	13,862	17,788
\$10,000 under \$15,000.....	45,058	108,571	558,831	34,597	403,123	6,622	11,347
\$15,000 under \$30,000.....	88,292	249,513	1,924,438	74,599	1,524,026	16,788	31,994
\$30,000 under \$50,000.....	49,563	162,760	1,873,491	44,084	1,550,892	13,684	32,448
\$50,000 or more.....	14,992	50,391	1,188,147	11,747	662,642	7,784	57,763
Nebraska							
Total.....	668,844	1,653,023	13,552,160	539,548	10,727,059	109,686	267,720
Under \$10,000 ¹	232,740	415,982	527,904	169,692	848,562	19,513	21,311
\$10,000 under \$15,000.....	92,010	205,418	1,143,716	71,582	832,462	10,499	15,576
\$15,000 under \$30,000.....	191,304	527,104	4,165,766	163,690	3,338,519	29,923	46,166
\$30,000 under \$50,000.....	112,405	367,501	4,267,361	100,899	3,585,479	29,315	51,709
\$50,000 or more.....	40,385	137,018	3,447,413	33,685	2,122,037	20,436	132,958
Nevada							
Total.....	467,586	1,047,854	11,211,641	404,794	8,888,758	58,121	237,640
Under \$10,000 ¹	144,440	233,320	477,130	116,269	632,514	8,878	16,725
\$10,000 under \$15,000.....	69,110	138,642	861,492	59,751	725,092	5,281	10,169
\$15,000 under \$30,000.....	133,760	315,685	2,896,151	120,013	2,510,768	14,993	31,518
\$30,000 under \$50,000.....	83,594	245,331	3,202,296	77,392	2,852,557	15,227	36,834
\$50,000 or more.....	36,682	114,876	3,774,572	31,369	2,167,827	13,742	142,394
New Hampshire							
Total.....	504,826	1,129,373	13,079,734	441,042	10,413,220	83,920	306,350
Under \$10,000 ¹	141,725	209,636	611,019	113,626	550,180	12,940	16,242
\$10,000 under \$15,000.....	65,225	117,882	815,122	55,378	655,386	7,193	13,349
\$15,000 under \$30,000.....	143,637	325,566	3,133,133	130,048	2,694,793	20,086	42,281
\$30,000 under \$50,000.....	103,108	310,035	3,976,892	96,584	3,556,396	21,689	51,798
\$50,000 or more.....	51,131	166,254	4,543,568	45,406	2,956,465	22,012	182,680
New Jersey							
Total.....	3,809,056	8,733,854	108,177,408	3,289,813	88,361,136	796,579	2,590,357
Under \$10,000 ¹	1,035,535	1,629,389	4,887,238	802,054	4,123,757	121,711	156,015
\$10,000 under \$15,000.....	502,463	1,024,070	6,254,204	419,064	4,990,149	61,766	120,622
\$15,000 under \$30,000.....	1,033,865	2,335,211	22,473,529	920,959	19,160,937	172,947	380,128
\$30,000 under \$50,000.....	734,083	2,111,800	28,505,264	684,148	25,425,515	195,616	470,253
\$50,000 or more.....	503,110	1,633,384	46,057,173	463,588	34,660,778	244,539	1,463,339
New Mexico							
Total.....	594,610	1,507,536	11,588,975	507,897	9,647,864	79,086	237,963
Under \$10,000 ¹	226,042	444,347	734,566	183,552	901,253	12,474	17,734
\$10,000 under \$15,000.....	85,134	210,935	1,056,058	72,358	871,614	6,605	12,054
\$15,000 under \$30,000.....	155,792	439,794	3,362,506	137,847	2,865,428	20,062	37,790
\$30,000 under \$50,000.....	89,843	289,145	3,433,146	81,722	2,981,156	21,652	46,533
\$50,000 or more.....	37,799	123,315	3,002,699	32,418	2,028,413	18,293	123,852
New York							
Total.....	7,659,120	17,714,051	209,807,910	6,482,306	164,379,475	1,465,839	6,194,836
Under \$10,000 ¹	2,239,355	3,809,337	9,216,097	1,662,878	8,526,544	233,389	318,263
\$10,000 under \$15,000.....	984,122	2,084,378	12,240,764	792,194	9,281,177	124,479	230,978
\$15,000 under \$30,000.....	2,145,035	4,996,199	46,578,756	1,910,404	39,340,088	333,287	710,939
\$30,000 under \$50,000.....	1,423,998	4,080,281	54,921,181	1,330,781	48,634,269	361,007	850,288
\$50,000 or more.....	866,610	2,743,856	86,851,112	786,049	58,597,397	413,677	4,084,368
North Carolina							
Total.....	2,710,326	6,297,773	57,576,908	2,407,469	47,803,806	328,362	1,316,960
Under \$10,000 ¹	933,056	1,580,803	4,246,953	782,683	8,997,791	46,924	57,439
\$10,000 under \$15,000.....	420,201	896,067	5,213,048	373,857	4,455,526	26,119	45,173
\$15,000 under \$30,000.....	741,873	1,910,665	16,049,506	681,556	14,088,361	77,734	151,095
\$30,000 under \$50,000.....	435,196	1,328,386	16,590,243	409,260	14,871,710	89,872	396,210
\$50,000 or more.....	180,000	581,852	15,477,158	160,113	10,490,418	87,913	667,043
North Dakota							
Total.....	273,194	686,712	5,176,279	211,485	3,883,579	38,106	71,680
Under \$10,000 ¹	99,512	181,335	216,926	71,018	362,708	7,158	7,647
\$10,000 under \$15,000.....	38,601	89,869	479,388	29,054	333,489	3,872	5,081
\$15,000 under \$30,000.....	76,426	128,068	1,656,489	62,311	1,231,956	10,707	15,470
\$30,000 under \$50,000.....	44,157	217,911	1,673,937	38,039	1,314,350	9,856	15,797
\$50,000 or more.....	14,498	49,529	1,149,539	11,063	641,076	6,513	27,685

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Minnesota						
Total	1,328,622	3,015,100	301,671	2,207,839	97,256	182,354
Under \$10,000 ¹	325,992	487,763	52,424	133,531	1,532	874
\$10,000 under \$15,000	147,356	353,875	26,743	39,617	9,250	8,013
\$15,000 under \$30,000	377,505	796,031	73,468	132,049	49,530	92,674
\$30,000 under \$50,000	321,156	613,258	74,472	172,802	31,827	69,628
\$50,000 or more	156,613	764,173	74,564	1,729,840	5,117	11,165
Mississippi						
Total	399,304	979,986	66,539	493,631	37,493	39,370
Under \$10,000 ¹	94,370	159,458	10,206	37,954	616	456
\$10,000 under \$15,000	49,103	106,779	5,654	9,561	4,056	2,260
\$15,000 under \$30,000	122,396	248,462	16,575	34,398	23,454	24,484
\$30,000 under \$50,000	94,325	201,485	17,101	46,423	8,487	10,858
\$50,000 or more	39,110	263,802	17,003	365,295	880	1,312
Missouri						
Total	1,343,363	3,646,277	285,393	2,122,461	98,110	100,190
Under \$10,000 ¹	315,610	557,824	46,069	112,305	1,023	759
\$10,000 under \$15,000	156,238	426,465	25,538	36,027	7,951	4,714
\$15,000 under \$30,000	383,192	960,761	70,371	126,149	50,436	52,794
\$30,000 under \$50,000	328,370	757,331	71,717	176,899	33,714	36,533
\$50,000 or more	159,953	943,896	71,698	1,671,081	4,986	5,390
Montana						
Total	224,408	621,115	63,085	273,086	17,146	22,745
Under \$10,000 ¹	69,542	119,353	17,589	50,379	255	141
\$10,000 under \$15,000	29,163	71,279	6,939	10,492	1,604	1,180
\$15,000 under \$30,000	67,208	166,791	16,716	33,200	10,559	14,334
\$30,000 under \$50,000	44,100	128,817	13,432	38,575	4,342	6,509
\$50,000 or more	14,395	134,875	8,409	140,440	386	581
Nebraska						
Total	465,973	1,278,785	107,710	587,680	22,348	23,293
Under \$10,000 ¹	126,958	216,697	22,238	58,438	279	188
\$10,000 under \$15,000	58,018	156,273	10,869	15,815	2,267	1,448
\$15,000 under \$30,000	141,938	355,977	29,133	49,975	13,601	14,456
\$30,000 under \$50,000	100,210	265,350	25,502	60,145	5,633	6,472
\$50,000 or more	38,849	284,488	19,968	403,307	568	729
Nevada						
Total	256,011	805,904	57,128	824,590	24,613	31,863
Under \$10,000 ¹	50,041	93,981	7,592	41,705	409	280
\$10,000 under \$15,000	29,407	57,568	4,793	6,030	2,704	1,943
\$15,000 under \$30,000	77,552	156,534	14,242	26,401	11,596	15,809
\$30,000 under \$50,000	65,288	145,607	14,822	41,732	8,235	11,537
\$50,000 or more	33,723	352,214	15,679	708,722	1,669	2,294
New Hampshire						
Total	356,885	751,149	66,126	988,202	18,463	19,563
Under \$10,000 ¹	72,542	95,292	6,828	31,279	148	87
\$10,000 under \$15,000	37,858	68,650	4,288	10,488	1,476	845
\$15,000 under \$30,000	103,824	171,180	14,023	43,592	8,494	8,114
\$30,000 under \$50,000	92,812	159,056	18,016	81,688	6,797	8,061
\$50,000 or more	49,849	256,971	22,971	821,155	1,548	2,456
New Jersey						
Total	2,611,157	6,231,321	490,107	5,948,208	171,878	295,541
Under \$10,000 ¹	506,314	759,866	50,284	143,367	3,648	2,147
\$10,000 under \$15,000	273,699	570,366	27,806	43,596	18,056	16,020
\$15,000 under \$30,000	714,647	1,423,574	90,994	183,233	69,090	116,628
\$30,000 under \$50,000	638,115	1,346,783	121,643	361,266	60,265	118,316
\$50,000 or more	478,382	2,130,732	199,380	5,216,746	20,819	42,430
New Mexico						
Total	326,553	816,866	72,495	458,045	19,664	26,276
Under \$10,000 ¹	78,222	117,008	10,976	41,864	432	263
\$10,000 under \$15,000	39,430	75,443	6,057	9,368	2,366	1,776
\$15,000 under \$30,000	98,246	196,371	18,141	35,105	11,468	15,458
\$30,000 under \$50,000	74,680	174,595	19,039	55,188	4,715	7,556
\$50,000 or more	35,975	253,449	18,282	316,520	683	1,223
New York						
Total	5,298,715	14,244,503	1,002,503	13,881,133	317,747	494,198
Under \$10,000 ¹	1,105,211	1,860,177	124,666	545,488	6,432	3,560
\$10,000 under \$15,000	575,447	1,325,690	66,976	100,056	34,266	28,987
\$15,000 under \$30,000	1,516,268	3,142,856	203,718	400,270	143,098	226,298
\$30,000 under \$50,000	1,267,615	2,790,906	247,211	687,975	102,732	178,659
\$50,000 or more	834,174	5,124,874	359,932	12,147,344	31,219	56,694
North Carolina						
Total	1,458,578	2,925,538	278,032	2,430,881	119,786	99,446
Under \$10,000 ¹	305,929	416,007	34,391	117,896	1,436	952
\$10,000 under \$15,000	175,262	293,029	20,766	34,916	13,963	6,447
\$15,000 under \$30,000	445,377	702,543	64,352	133,391	67,949	55,611
\$30,000 under \$50,000	360,233	606,073	75,408	214,671	33,304	32,341
\$50,000 or more	171,777	907,886	83,115	1,930,007	3,134	4,095
North Dakota						
Total	194,710	541,652	46,282	184,738	13,199	21,712
Under \$10,000 ¹	56,597	84,485	11,678	29,917	250	149
\$10,000 under \$15,000	25,533	63,836	5,151	8,269	1,516	1,282
\$15,000 under \$30,000	58,830	158,638	12,747	23,852	8,009	13,400
\$30,000 under \$50,000	39,753	117,083	9,785	24,105	3,179	6,407
\$50,000 or more	13,997	117,610	6,921	98,595	245	474

See footnotes at end of table.

Individual Income Tax Returns Data by State

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Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ²			Tax liability ³			Earned income credit ⁴	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Minnesota								
Total.....	866,237	9,178,650	10,596	1,565,900	6,308,508	4,029	69,033	21,480
Under \$10,000 ¹	57,327	341,000	5,948	331,845	126,087	380	61,823	21,059
\$10,000 under \$15,000.....	49,013	305,964	6,243	215,991	216,915	1,004	7,210	421
\$15,000 under \$30,000.....	265,705	1,801,557	6,780	495,021	1,148,897	2,321	—	—
\$30,000 under \$50,000.....	332,733	3,241,771	9,743	359,743	1,737,539	4,830	—	—
\$50,000 or more.....	161,459	3,488,358	21,605	163,300	3,079,070	18,855	—	—
Mississippi								
Total.....	261,814	2,423,806	9,258	706,696	2,100,578	2,972	155,269	51,735
Under \$10,000 ¹	19,908	109,570	5,504	179,902	61,784	343	141,640	50,901
\$10,000 under \$15,000.....	19,852	125,567	6,325	129,394	107,738	833	13,629	834
\$15,000 under \$30,000.....	88,241	621,363	7,042	232,607	482,116	2,073	—	—
\$30,000 under \$50,000.....	93,959	851,685	9,064	122,389	609,233	4,978	—	—
\$50,000 or more.....	39,854	715,621	17,956	42,404	839,707	19,803	—	—
Missouri								
Total.....	774,971	7,242,414	9,345	1,788,018	7,378,231	4,126	130,340	41,865
Under \$10,000 ¹	51,714	358,995	6,942	391,270	144,573	369	116,596	41,065
\$10,000 under \$15,000.....	44,820	273,980	6,113	274,939	263,475	958	13,744	800
\$15,000 under \$30,000.....	219,965	1,418,605	6,449	567,691	1,335,628	2,353	—	—
\$30,000 under \$50,000.....	298,491	2,520,022	8,443	385,481	2,051,802	5,323	—	—
\$50,000 or more.....	159,981	2,670,812	16,695	168,637	3,582,753	21,245	—	—
Montana								
Total.....	116,154	1,114,925	9,598	263,888	785,293	2,976	24,339	7,716
Under \$10,000 ¹	13,837	88,288	6,381	69,290	26,501	382	22,113	7,583
\$10,000 under \$15,000.....	9,965	132,663	13,313	42,987	39,806	926	2,226	133
\$15,000 under \$30,000.....	39,959	320,472	8,020	87,225	195,226	2,238	—	—
\$30,000 under \$50,000.....	38,772	336,566	8,860	49,419	252,099	5,101	—	—
\$50,000 or more.....	13,621	236,936	17,395	14,967	271,661	18,151	—	—
Nebraska								
Total.....	226,996	2,154,589	9,490	561,032	1,954,595	3,484	34,580	10,815
Under \$10,000 ¹	18,080	110,221	6,096	131,522	53,279	405	30,810	10,593
\$10,000 under \$15,000.....	15,221	99,621	6,544	87,768	86,305	983	3,770	222
\$15,000 under \$30,000.....	72,360	493,706	6,823	189,245	432,724	2,287	—	—
\$30,000 under \$50,000.....	84,407	752,918	8,920	112,153	573,093	5,110	—	—
\$50,000 or more.....	36,928	698,122	18,905	40,344	809,194	20,057	—	—
Nevada								
Total.....	168,013	1,983,481	11,806	399,866	1,855,190	4,640	23,421	7,459
Under \$10,000 ¹	12,261	123,042	10,035	81,814	33,494	409	20,591	7,289
\$10,000 under \$15,000.....	11,752	80,828	6,878	65,861	65,440	994	2,830	170
\$15,000 under \$30,000.....	50,998	394,755	7,741	132,243	306,808	2,320	—	—
\$30,000 under \$50,000.....	60,199	648,196	10,768	83,367	432,944	5,193	—	—
\$50,000 or more.....	32,803	736,660	22,457	36,581	1,016,504	27,788	—	—
New Hampshire								
Total.....	174,056	1,798,123	10,331	442,442	2,190,188	4,950	14,355	4,438
Under \$10,000 ¹	8,847	63,283	7,153	81,950	31,904	389	12,414	4,323
\$10,000 under \$15,000.....	8,068	53,654	6,650	63,701	69,064	1,084	1,941	115
\$15,000 under \$30,000.....	42,238	301,632	7,141	142,728	358,705	2,513	—	—
\$30,000 under \$50,000.....	69,105	617,235	8,932	102,963	566,769	5,505	—	—
\$50,000 or more.....	45,798	762,319	16,645	51,100	1,163,746	22,774	—	—
New Jersey								
Total.....	1,573,856	18,669,575	11,862	3,361,488	18,336,028	5,455	153,628	49,003
Under \$10,000 ¹	96,182	629,403	6,544	617,392	232,755	377	133,926	47,810
\$10,000 under \$15,000.....	80,419	502,408	6,247	482,798	473,150	980	19,702	1,193
\$15,000 under \$30,000.....	366,493	2,578,017	7,034	1,025,681	2,517,298	2,454	—	—
\$30,000 under \$50,000.....	548,760	5,198,950	9,474	732,832	4,016,208	5,480	—	—
\$50,000 or more.....	482,002	9,760,797	20,251	502,785	11,096,617	22,070	—	—
New Mexico								
Total.....	200,283	1,942,826	9,700	472,113	1,560,823	3,306	62,505	19,841
Under \$10,000 ¹	16,956	107,955	6,367	110,191	40,806	370	56,782	19,498
\$10,000 under \$15,000.....	14,880	92,358	6,207	80,575	71,443	887	5,723	343
\$15,000 under \$30,000.....	64,559	457,604	7,088	154,014	330,907	2,149	—	—
\$30,000 under \$50,000.....	68,559	648,993	9,466	89,606	453,065	5,056	—	—
\$50,000 or more.....	35,329	635,916	18,000	37,727	664,602	17,616	—	—
New York								
Total.....	3,674,359	45,939,827	12,503	6,633,319	34,044,487	5,132	439,923	142,984
Under \$10,000 ¹	217,148	1,412,004	6,502	1,289,924	492,231	382	390,035	139,957
\$10,000 under \$15,000.....	203,036	1,236,716	6,091	933,763	898,862	963	49,888	3,027
\$15,000 under \$30,000.....	1,089,823	7,338,933	6,734	2,123,378	4,937,670	2,325	—	—
\$30,000 under \$50,000.....	1,305,495	12,808,129	9,811	1,420,700	7,194,660	5,064	—	—
\$50,000 or more.....	858,857	23,144,045	26,947	865,554	20,521,064	23,709	—	—
North Carolina								
Total.....	1,011,017	9,786,413	9,680	2,264,416	7,932,771	3,503	212,369	67,953
Under \$10,000 ¹	60,730	381,043	6,274	505,846	187,307	370	186,178	66,373
\$10,000 under \$15,000.....	68,739	433,444	6,306	406,510	384,027	945	26,191	1,580
\$15,000 under \$30,000.....	334,377	2,186,938	6,540	737,549	1,627,786	2,207	—	—
\$30,000 under \$50,000.....	370,869	3,380,630	9,115	434,630	2,160,327	4,970	—	—
\$50,000 or more.....	176,302	3,404,358	19,310	179,881	3,573,324	19,865	—	—
North Dakota								
Total.....	76,352	666,325	8,727	228,549	744,188	3,256	15,581	4,818
Under \$10,000 ¹	7,885	48,050	6,094	57,749	23,237	402	14,017	4,727
\$10,000 under \$15,000.....	5,561	36,945	6,644	36,840	36,177	982	1,564	91
\$15,000 under \$30,000.....	23,685	159,302	6,726	75,447	174,981	2,319	—	—
\$30,000 under \$50,000.....	28,094	238,266	8,481	44,032	237,309	5,389	—	—
\$50,000 or more.....	11,127	183,762	16,515	14,481	272,484	18,817	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

(Money amounts are in thousands of dollars, except where indicated)

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ohio							
Total	4,579,516	10,787,793	105,307,257	3,891,705	87,381,936	764,663	2,512,694
Under \$10,000	1,498,366	2,452,940	6,470,895	1,160,914	5,378,737	117,975	150,556
\$10,000 under \$15,000	574,347	1,214,420	7,138,799	451,408	5,284,034	65,129	107,024
\$15,000 under \$30,000	1,254,699	3,138,615	27,538,520	1,112,075	23,369,349	182,120	339,786
\$30,000 under \$50,000	891,891	2,780,028	34,172,327	841,346	31,196,111	217,647	602,977
\$50,000 or more	360,213	1,201,790	29,986,716	325,962	22,153,705	181,792	1,312,351
Oklahoma							
Total	1,243,715	3,120,105	26,126,269	1,021,124	21,432,815	143,848	442,444
Under \$10,000	432,898	830,801	1,004,553	321,555	1,656,614	21,035	36,376
\$10,000 under \$15,000	166,705	403,504	2,073,764	133,031	1,594,794	11,233	17,656
\$15,000 under \$30,000	345,450	940,961	7,519,993	299,797	6,264,058	35,268	58,554
\$30,000 under \$50,000	209,433	654,590	7,998,870	190,974	6,967,941	40,004	70,566
\$50,000 or more	89,229	290,249	7,529,089	75,767	4,949,408	36,308	259,292
Oregon							
Total	1,139,392	2,734,830	24,358,380	926,394	19,196,581	184,956	624,276
Under \$10,000	386,549	684,622	1,384,593	284,804	1,423,535	34,262	145,038
\$10,000 under \$15,000	152,242	341,791	1,891,408	116,370	1,364,692	19,115	35,042
\$15,000 under \$30,000	321,520	833,554	7,040,141	275,852	5,721,389	50,286	100,840
\$30,000 under \$50,000	201,441	623,420	7,676,043	183,415	6,593,718	45,978	102,810
\$50,000 or more	77,640	251,443	6,366,195	65,953	4,093,247	35,315	240,546
Pennsylvania							
Total	5,142,034	11,883,176	116,983,029	4,265,919	93,268,724	931,099	3,176,719
Under \$10,000	1,686,397	2,824,823	7,500,411	1,247,410	5,827,096	169,812	212,310
\$10,000 under \$15,000	691,657	1,446,598	8,596,510	539,259	6,280,427	91,990	168,274
\$15,000 under \$30,000	1,457,184	3,566,036	31,874,052	1,283,276	26,658,772	238,427	502,134
\$30,000 under \$50,000	925,311	2,800,246	35,250,463	860,371	31,350,821	232,056	568,570
\$50,000 or more	381,485	1,245,473	33,761,593	335,603	23,151,608	198,814	1,725,431
Rhode Island							
Total	447,240	986,093	10,444,078	386,773	8,272,943	70,880	247,081
Under \$10,000	142,807	219,754	690,829	114,347	553,315	12,446	13,226
\$10,000 under \$15,000	62,781	118,441	781,725	52,756	620,021	6,875	11,028
\$15,000 under \$30,000	125,815	292,845	2,741,077	113,080	2,329,427	18,146	34,464
\$30,000 under \$50,000	81,506	243,705	3,109,290	76,271	2,751,724	17,354	41,695
\$50,000 or more	34,331	111,348	3,121,157	30,319	2,018,456	16,059	146,668
South Carolina							
Total	1,346,996	3,239,597	27,774,612	1,203,904	23,231,645	141,363	465,852
Under \$10,000	475,694	832,426	2,118,224	407,775	2,015,964	19,903	25,369
\$10,000 under \$15,000	201,642	453,686	2,505,349	179,776	2,164,051	10,968	18,387
\$15,000 under \$30,000	368,890	991,324	7,971,586	338,956	7,035,836	33,857	65,085
\$30,000 under \$50,000	218,009	688,691	8,311,772	204,971	7,458,549	39,181	84,982
\$50,000 or more	82,761	273,470	6,867,681	72,426	4,557,245	37,454	272,029
South Dakota							
Total	284,907	719,113	4,811,620	220,880	3,719,515	44,573	97,055
Under \$10,000	114,502	220,243	207,337	79,521	386,909	11,065	15,619
\$10,000 under \$15,000	42,101	101,383	522,376	32,606	372,302	5,130	7,618
\$15,000 under \$30,000	79,440	232,986	1,719,349	66,890	1,333,882	12,988	20,409
\$30,000 under \$50,000	37,866	126,937	1,419,108	33,251	1,132,159	9,994	19,423
\$50,000 or more	10,998	37,564	943,450	8,612	494,263	5,396	33,986
Tennessee							
Total	1,967,923	4,700,375	41,071,250	1,721,866	34,740,998	200,896	704,314
Under \$10,000	705,283	1,274,597	2,871,862	576,583	2,898,680	30,513	39,008
\$10,000 under \$15,000	287,726	651,641	3,572,514	249,462	3,005,118	16,387	25,628
\$15,000 under \$30,000	542,729	1,425,485	11,736,737	496,261	10,455,775	48,555	182,121
\$30,000 under \$50,000	307,103	941,281	11,685,499	288,839	10,707,550	53,475	96,226
\$50,000 or more	125,082	407,371	11,204,638	110,721	7,673,875	51,966	361,331
Texas							
Total	6,641,788	16,693,551	152,811,524	5,734,433	129,943,391	789,428	2,973,503
Under \$10,000	2,229,182	4,296,062	3,914,082	1,789,272	9,253,809	110,130	213,667
\$10,000 under \$15,000	877,098	2,151,511	10,897,373	749,838	9,070,630	52,664	90,183
\$15,000 under \$30,000	1,766,385	4,705,851	38,422,469	1,584,087	33,475,121	169,499	309,866
\$30,000 under \$50,000	1,146,282	3,519,677	44,137,192	1,062,064	39,615,397	207,704	505,755
\$50,000 or more	622,841	2,020,450	55,440,408	549,172	38,528,434	249,431	1,854,032
Utah							
Total	598,429	1,686,920	13,264,172	515,721	11,171,642	77,118	221,471
Under \$10,000	193,990	336,017	648,480	154,283	747,023	12,698	15,811
\$10,000 under \$15,000	73,231	177,931	911,373	59,633	712,368	7,067	11,357
\$15,000 under \$30,000	170,735	537,375	3,773,756	152,281	3,236,068	20,491	35,005
\$30,000 under \$50,000	118,147	464,877	4,496,516	111,503	4,073,224	20,792	37,780
\$50,000 or more	42,326	170,720	3,434,047	38,021	2,402,959	16,070	121,518
Vermont							
Total	237,156	542,870	5,072,812	201,814	3,994,883	44,123	167,792
Under \$10,000	78,209	127,510	313,035	60,377	300,623	8,466	11,732
\$10,000 under \$15,000	34,686	68,366	431,059	29,229	338,053	4,540	8,670
\$15,000 under \$30,000	68,924	172,795	1,500,534	62,056	1,269,438	11,711	26,502
\$30,000 under \$50,000	39,627	122,402	1,504,442	36,794	1,304,098	10,585	30,940
\$50,000 or more	15,710	51,797	1,323,742	13,358	782,671	8,821	89,948
Virginia							
Total	2,583,679	5,877,163	65,737,989	2,268,296	54,426,287	415,159	1,395,255
Under \$10,000	763,438	1,195,480	3,276,222	625,593	3,109,737	53,622	65,986
\$10,000 under \$15,000	336,086	670,975	4,178,921	289,712	3,474,642	26,434	43,022
\$15,000 under \$30,000	706,296	1,670,272	15,426,965	639,179	13,489,668	87,363	154,186
\$30,000 under \$50,000	485,533	1,406,333	18,731,808	450,385	16,681,618	112,916	222,898
\$50,000 or more	292,326	934,103	24,124,073	263,427	17,670,622	134,824	909,163

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986
 [Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ²			Tax liability ³			Earned income credit ⁴	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Ohio								
Total.....	1,676,441	16,240,764	9,688	3,866,646	15,332,074	3,965	222,212	70,326
Under \$10,000 ¹	90,765	516,368	5,689	810,147	287,241	355	198,592	68,919
\$10,000 under \$15,000.....	79,513	563,088	7,082	557,872	541,275	970	23,620	1,407
\$15,000 under \$30,000.....	468,608	3,042,859	6,493	1,247,521	2,971,177	2,382	—	—
\$30,000 under \$50,000.....	692,563	5,936,955	8,572	891,101	4,661,951	5,232	—	—
\$50,000 or more.....	344,992	6,181,494	17,918	360,005	6,870,430	19,084	—	—
Oklahoma								
Total.....	491,260	5,193,924	10,573	1,019,651	3,738,326	3,666	99,787	32,863
Under \$10,000 ¹	41,957	419,279	9,993	221,752	85,155	384	90,297	32,303
\$10,000 under \$15,000.....	34,342	305,975	8,910	158,362	143,794	908	9,490	560
\$15,000 under \$30,000.....	157,728	1,140,938	7,234	341,613	750,640	2,197	—	—
\$30,000 under \$50,000.....	171,541	1,651,092	9,625	208,849	1,039,817	4,979	—	—
\$50,000 or more.....	85,692	1,676,640	19,566	89,075	1,718,920	19,297	—	—
Oregon								
Total.....	495,003	4,849,558	9,797	951,485	3,325,425	3,495	63,956	20,574
Under \$10,000 ¹	44,453	291,362	6,554	209,523	79,618	380	57,597	20,203
\$10,000 under \$15,000.....	36,648	236,527	6,454	145,083	136,921	944	6,359	371
\$15,000 under \$30,000.....	161,315	1,137,338	7,050	318,288	720,882	2,265	—	—
\$30,000 under \$50,000.....	176,735	1,680,999	9,511	201,032	990,703	4,928	—	—
\$50,000 or more.....	75,852	1,503,332	19,819	77,559	1,397,301	18,016	—	—
Pennsylvania								
Total.....	1,813,083	16,865,989	9,302	4,339,329	17,701,095	4,079	237,378	74,847
Under \$10,000 ¹	112,247	634,076	5,649	912,426	328,087	360	210,649	73,238
\$10,000 under \$15,000.....	102,984	640,506	6,219	672,525	656,902	977	26,729	1,609
\$15,000 under \$30,000.....	544,081	3,484,602	6,405	1,448,899	3,474,124	2,398	—	—
\$30,000 under \$50,000.....	693,923	5,826,007	8,396	924,261	4,910,408	5,313	—	—
\$50,000 or more.....	359,848	6,280,798	17,454	381,218	8,331,574	21,855	—	—
Rhode Island								
Total.....	164,228	1,638,675	9,978	385,784	1,579,594	4,095	19,048	6,060
Under \$10,000 ¹	9,413	48,550	5,158	83,853	31,017	370	16,912	5,935
\$10,000 under \$15,000.....	8,878	53,163	5,988	61,176	63,489	1,038	2,136	125
\$15,000 under \$30,000.....	47,090	319,218	6,779	125,060	302,497	2,419	—	—
\$30,000 under \$50,000.....	65,360	566,096	8,661	81,392	425,590	5,229	—	—
\$50,000 or more.....	33,487	651,648	19,460	34,303	757,001	22,068	—	—
South Carolina								
Total.....	512,208	4,997,352	9,756	1,108,678	3,650,940	3,293	124,819	40,994
Under \$10,000 ¹	30,510	166,624	5,461	248,014	87,767	354	111,093	40,161
\$10,000 under \$15,000.....	36,620	386,368	10,551	193,860	176,129	909	13,726	833
\$15,000 under \$30,000.....	174,845	1,176,016	6,726	366,397	780,584	2,130	—	—
\$30,000 under \$50,000.....	189,313	1,758,716	9,290	217,707	1,054,795	4,845	—	—
\$50,000 or more.....	80,920	1,509,628	18,656	82,700	1,551,665	18,763	—	—
South Dakota								
Total.....	70,700	592,561	8,381	228,808	678,664	2,966	20,351	6,360
Under \$10,000 ¹	7,555	47,575	6,297	61,723	25,071	406	18,442	6,248
\$10,000 under \$15,000.....	6,019	39,141	6,503	40,004	38,216	955	1,909	112
\$15,000 under \$30,000.....	25,508	171,680	6,730	78,357	176,159	2,248	—	—
\$30,000 under \$50,000.....	23,601	197,628	8,374	37,741	197,171	5,224	—	—
\$50,000 or more.....	8,017	136,537	17,031	10,983	242,047	22,038	—	—
Tennessee								
Total.....	550,236	5,372,245	9,764	1,619,886	6,072,049	3,748	178,018	58,182
Under \$10,000 ¹	37,871	218,621	5,773	371,992	135,682	365	160,137	57,105
\$10,000 under \$15,000.....	37,331	320,432	8,584	276,817	255,460	923	17,881	1,077
\$15,000 under \$30,000.....	168,055	1,153,469	6,864	539,355	1,213,546	2,250	—	—
\$30,000 under \$50,000.....	199,168	1,753,075	8,802	306,739	1,617,962	5,275	—	—
\$50,000 or more.....	107,811	1,926,648	17,871	124,983	2,849,399	22,798	—	—
Texas								
Total.....	2,124,256	24,661,541	11,609	5,461,504	25,078,319	4,592	578,350	189,736
Under \$10,000 ¹	162,697	1,492,978	9,176	1,118,915	451,252	403	519,513	186,202
\$10,000 under \$15,000.....	117,903	973,174	8,254	828,082	766,832	926	58,837	3,534
\$15,000 under \$30,000.....	546,124	4,104,362	7,515	1,749,117	4,068,854	2,326	—	—
\$30,000 under \$50,000.....	755,831	7,200,364	9,526	1,143,651	6,165,234	5,391	—	—
\$50,000 or more.....	541,701	10,890,663	20,105	621,739	13,626,147	21,916	—	—
Utah								
Total.....	286,443	3,139,368	10,960	494,064	1,632,674	3,305	31,379	9,910
Under \$10,000 ¹	22,104	192,390	8,704	97,707	34,524	353	27,891	9,705
\$10,000 under \$15,000.....	18,343	120,367	6,562	68,419	60,700	887	3,488	205
\$15,000 under \$30,000.....	97,394	760,522	7,809	167,964	337,045	2,007	—	—
\$30,000 under \$50,000.....	107,119	1,161,144	10,840	117,753	502,127	4,264	—	—
\$50,000 or more.....	41,483	904,945	21,815	42,221	698,278	16,539	—	—
Vermont								
Total.....	84,537	827,176	9,785	204,489	728,142	3,561	11,193	3,463
Under \$10,000 ¹	5,961	85,995	14,426	47,046	18,528	394	9,905	3,386
\$10,000 under \$15,000.....	5,084	30,122	5,925	33,780	35,268	1,044	1,288	77
\$15,000 under \$30,000.....	26,511	170,033	6,414	68,432	162,045	2,368	—	—
\$30,000 under \$50,000.....	31,784	269,568	8,481	39,543	205,542	5,198	—	—
\$50,000 or more.....	15,197	271,458	17,863	15,688	306,759	19,554	—	—
Virginia								
Total.....	1,076,357	12,204,453	11,339	2,228,026	9,851,528	4,422	126,421	40,421
Under \$10,000 ¹	55,292	323,403	5,849	426,063	160,243	376	110,783	39,480
\$10,000 under \$15,000.....	50,055	311,205	6,217	324,371	319,681	986	15,638	941
\$15,000 under \$30,000.....	287,167	2,080,652	7,245	700,755	1,636,189	2,335	—	—
\$30,000 under \$50,000.....	398,155	3,963,003	9,953	484,701	2,465,156	5,086	—	—
\$50,000 or more.....	285,688	5,526,190	19,343	292,136	5,270,259	18,040	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
				(1)	(2)	(3)	(4)
Washington							
Total.....	1,947,149	4,566,312	46,153,241	1,625,903	37,346,541	330,263	966,823
Under \$10,000 ¹	595,415	977,850	1,939,972	459,524	2,290,613	51,276	66,846
\$10,000 under \$15,000.....	242,139	511,890	3,014,364	188,997	2,248,458	29,047	50,020
\$15,000 under \$30,000.....	539,852	1,320,643	11,848,385	462,703	9,725,412	85,323	163,656
\$30,000 under \$50,000.....	394,937	1,193,104	15,195,036	361,965	13,306,272	89,438	185,650
\$50,000 or more.....	174,806	562,825	14,155,484	152,714	9,775,786	75,179	500,651
West Virginia							
Total.....	663,519	1,657,788	13,552,665	554,976	11,058,758	84,660	254,939
Under \$10,000 ¹	237,415	449,263	1,094,256	179,002	836,905	14,033	15,666
\$10,000 under \$15,000.....	93,089	224,647	1,152,854	73,518	859,891	8,406	14,086
\$15,000 under \$30,000.....	178,248	488,409	3,895,017	158,546	3,299,597	21,787	41,625
\$30,000 under \$50,000.....	118,002	374,637	4,484,429	111,609	4,072,640	23,575	47,426
\$50,000 or more.....	36,765	120,832	2,926,109	32,301	1,989,725	16,859	136,136
Wisconsin							
Total.....	2,034,831	4,817,360	44,928,005	1,719,146	37,284,719	350,245	985,669
Under \$10,000 ¹	688,564	1,148,210	2,748,938	520,394	2,442,813	64,934	69,192
\$10,000 under \$15,000.....	252,499	527,620	3,134,256	198,132	2,267,807	35,498	58,226
\$15,000 under \$30,000.....	554,447	1,397,037	12,217,623	494,221	10,298,964	90,188	169,765
\$30,000 under \$50,000.....	400,971	1,278,518	15,302,413	380,734	13,981,838	92,930	187,611
\$50,000 or more.....	138,350	465,975	11,524,775	125,665	8,293,297	66,695	500,875
Wyoming							
Total.....	195,820	494,959	4,272,634	166,732	3,626,691	31,367	99,753
Under \$10,000 ¹	65,698	115,906	101,639	51,180	257,757	5,617	9,006
\$10,000 under \$15,000.....	23,311	54,045	289,411	19,059	226,307	2,796	5,385
\$15,000 under \$30,000.....	51,384	141,003	1,131,925	45,472	961,670	7,634	16,098
\$30,000 under \$50,000.....	40,316	132,632	1,554,082	37,727	1,403,436	8,853	18,203
\$50,000 or more.....	15,111	51,373	1,195,577	13,294	777,521	6,467	51,061
Other areas ⁵							
Total.....	520,315	1,107,656	6,434,729	297,647	12,099,614	98,764	431,505
Under \$10,000.....	340,827	592,854	-1,082,222	151,089	3,522,238	38,599	55,845
\$10,000 under \$15,000.....	42,558	111,949	523,399	31,239	796,090	8,720	24,344
\$15,000 under \$30,000.....	64,961	181,681	1,394,041	52,552	1,884,995	17,071	60,268
\$30,000 under \$50,000.....	35,642	105,888	1,366,845	30,827	1,714,837	13,122	56,183
\$50,000 or more.....	36,327	115,284	4,232,666	31,940	4,181,454	21,252	234,865

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Washington						
Total	1,304,446	3,330,132	314,687	2,341,183	124,117	189,085
Under \$10,000	278,705	440,221	41,065	149,716	2,142	1,258
\$10,000 under \$15,000	140,097	330,177	25,662	33,568	12,126	9,675
\$15,000 under \$30,000	378,142	834,202	79,247	144,934	62,281	94,766
\$30,000 under \$50,000	340,646	749,710	87,489	236,002	40,276	70,655
\$50,000 or more	166,856	975,822	81,224	1,776,963	7,292	12,731
West Virginia						
Total	399,594	835,300	52,552	330,713	45,046	69,799
Under \$10,000	99,999	150,330	8,029	13,708	519	370
\$10,000 under \$15,000	50,424	114,603	4,939	6,804	2,908	2,162
\$15,000 under \$30,000	117,193	225,908	13,043	24,455	25,313	38,938
\$30,000 under \$50,000	97,552	165,596	13,662	32,445	14,758	25,749
\$50,000 or more	34,426	178,863	12,879	253,301	1,548	2,580
Wisconsin						
Total	1,508,191	3,174,512	301,757	1,660,009	153,211	206,254
Under \$10,000	400,175	556,974	60,173	119,223	2,038	1,208
\$10,000 under \$15,000	172,478	407,921	30,767	47,723	13,568	10,156
\$15,000 under \$30,000	434,182	862,473	77,170	149,721	76,332	106,112
\$30,000 under \$50,000	367,301	647,138	73,711	181,839	54,535	79,272
\$50,000 or more	134,055	700,006	59,936	1,161,503	6,738	9,506
Wyoming						
Total	130,067	326,598	28,941	196,835	12,833	20,568
Under \$10,000	32,178	51,555	5,787	23,204	303	166
\$10,000 under \$15,000	13,624	30,942	2,512	3,790	1,422	1,288
\$15,000 under \$30,000	35,877	75,918	7,014	12,409	7,079	11,521
\$30,000 under \$50,000	34,151	69,423	7,535	16,235	3,545	6,651
\$50,000 or more	14,237	98,760	6,093	141,197	484	942
Other areas ⁵						
Total	253,390	1,004,834	90,756	914,963	5,441	10,713
Under \$10,000	128,843	428,705	43,877	143,996	917	1,641
\$10,000 under \$15,000	23,787	73,880	5,987	20,253	625	1,037
\$15,000 under \$30,000	41,572	146,783	12,310	58,720	2,104	3,758
\$30,000 under \$50,000	27,183	112,192	10,344	66,886	1,129	2,536
\$50,000 or more	32,005	243,274	18,238	625,108	666	1,741

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 1. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1986

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ²			Tax liability ³			Earned income credit ⁴	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Washington								
Total.....	754,259	7,698,175	10,206	1,659,563	7,012,270	4,225	85,475	27,040
Under \$10,000 ¹	54,407	377,151	6,932	324,582	127,003	391	76,580	26,512
\$10,000 under \$15,000.....	45,422	329,366	7,251	231,616	226,883	980	8,895	528
\$15,000 under \$30,000.....	211,379	1,564,437	7,401	534,644	1,277,657	2,390	—	—
\$30,000 under \$50,000.....	286,639	2,710,575	9,456	394,132	2,093,843	5,313	—	—
\$50,000 or more.....	156,412	2,716,646	17,369	174,589	3,286,884	18,826	—	—
West Virginia								
Total.....	180,111	1,539,876	8,550	549,907	1,845,690	3,356	53,188	16,886
Under \$10,000 ¹	10,389	49,472	4,762	126,407	42,668	338	47,672	16,559
\$10,000 under \$15,000.....	9,081	53,678	5,911	91,280	81,934	898	5,516	327
\$15,000 under \$30,000.....	49,970	306,923	6,142	177,567	411,106	2,315	—	—
\$30,000 under \$50,000.....	76,922	586,897	7,630	117,921	634,510	5,381	—	—
\$50,000 or more.....	33,749	542,906	16,087	36,732	675,472	18,389	—	—
Wisconsin								
Total.....	877,845	8,231,537	9,377	1,712,228	6,168,434	3,603	82,146	25,710
Under \$10,000 ¹	64,398	351,941	5,465	379,799	133,047	350	73,661	25,209
\$10,000 under \$15,000.....	52,721	324,330	6,152	243,836	238,771	979	8,485	501
\$15,000 under \$30,000.....	266,392	1,749,557	6,568	549,917	1,288,332	2,343	—	—
\$30,000 under \$50,000.....	357,993	3,213,997	8,978	400,431	1,963,843	4,904	—	—
\$50,000 or more.....	136,341	2,591,712	19,009	138,245	2,544,441	18,405	—	—
Wyoming								
Total.....	68,472	626,001	9,142	162,741	658,837	4,048	11,079	3,515
Under \$10,000 ¹	5,616	40,086	7,138	34,116	13,541	397	9,939	3,448
\$10,000 under \$15,000.....	4,120	26,720	6,485	22,365	21,162	946	1,140	67
\$15,000 under \$30,000.....	19,061	133,082	6,982	50,910	118,975	2,337	—	—
\$30,000 under \$50,000.....	27,465	238,709	8,691	40,254	217,089	5,393	—	—
\$50,000 or more.....	12,210	187,404	15,348	15,096	288,070	19,083	—	—
Other areas ⁵								
Total.....	127,593	1,152,543	9,033	299,742	1,355,460	4,522	1,456	462
Under \$10,000 ¹	40,851	140,075	3,429	144,005	123,238	856	1,273	450
\$10,000 under \$15,000.....	11,580	59,337	5,124	35,917	36,285	1,010	183	12
\$15,000 under \$30,000.....	26,283	177,712	6,761	54,942	129,654	2,360	—	—
\$30,000 under \$50,000.....	21,054	197,848	9,397	30,996	173,353	5,593	—	—
\$50,000 or more.....	27,825	577,571	20,757	33,882	892,930	26,354	—	—

¹ Includes returns with adjusted gross deficit.

² See Data Sources and Limitations for additional information.

³ Before earned income credit. See Data Sources and Limitations for additional information.

⁴ Includes both the refundable and nonrefundable portions. See Data Sources and Limitations for additional information.

⁵ Includes returns filed from Army Post Office and Fleet Post Office addresses by service men and women stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

Individual Income Tax Returns Data by State

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total							
Total	107,402,061	244,662,456	2,772,619,840	90,613,164	2,154,846,456	22,404,700	66,545,418
Under \$10,000 ²	33,799,889	54,473,609	118,916,155	25,843,756	124,897,335	3,467,819	4,279,360
\$10,000 under \$15,000	13,779,384	28,808,384	171,233,530	11,169,076	129,140,642	1,764,032	3,131,261
\$15,000 under \$30,000	28,220,348	66,717,129	613,510,799	24,756,668	501,687,696	4,987,805	9,600,214
\$30,000 under \$50,000	19,325,174	55,968,044	745,176,334	17,817,160	632,310,488	5,682,786	11,046,803
\$50,000 or more	12,277,266	38,695,290	1,123,783,022	11,026,504	766,810,295	6,502,258	38,487,780
Alabama							
Total	1,583,884	3,809,129	35,491,432	1,381,989	28,700,538	230,948	568,006
Under \$10,000 ²	552,781	978,921	2,422,973	450,824	2,184,426	33,003	36,117
\$10,000 under \$15,000	226,263	517,001	2,800,686	83,422	2,249,578	17,399	25,517
\$15,000 under \$30,000	409,040	1,079,380	8,863,688	369,297	7,498,772	52,110	78,578
\$30,000 under \$50,000	262,368	804,854	10,075,954	246,571	8,807,642	61,796	94,221
\$50,000 or more	133,432	428,973	11,328,131	121,875	7,960,120	66,640	333,573
Alaska							
Total	333,527	625,967	6,926,877	203,509	5,646,138	71,241	99,730
Under \$10,000 ²	166,937	194,768	229,488	52,000	228,422	20,444	14,627
\$10,000 under \$15,000	23,078	44,236	286,726	19,918	217,355	5,078	5,590
\$15,000 under \$30,000	53,656	121,702	1,181,030	47,937	956,335	13,346	14,858
\$30,000 under \$50,000	45,869	125,266	1,790,619	42,376	1,512,347	13,508	17,267
\$50,000 or more	43,987	139,995	3,439,014	41,278	2,731,679	18,865	47,388
Arizona							
Total	1,465,753	3,477,019	36,151,358	1,215,946	27,500,754	307,118	1,003,815
Under \$10,000 ²	452,589	767,365	1,438,062	353,993	1,783,253	45,378	66,735
\$10,000 under \$15,000	203,246	446,814	2,525,946	163,001	1,896,131	28,224	59,499
\$15,000 under \$30,000	399,120	1,000,898	8,647,254	338,941	6,860,282	77,527	184,964
\$30,000 under \$50,000	255,642	766,489	9,850,557	227,206	8,052,785	76,607	196,951
\$50,000 or more	155,156	495,453	13,689,539	132,805	8,908,303	79,382	495,666
Arkansas							
Total	908,300	2,224,952	18,302,824	755,593	14,154,175	128,597	309,201
Under \$10,000 ²	331,833	615,005	1,235,147	254,408	1,228,526	20,599	24,722
\$10,000 under \$15,000	138,572	331,825	1,716,866	113,717	1,303,107	12,268	17,254
\$15,000 under \$30,000	247,904	681,658	5,338,928	217,118	4,303,310	34,199	52,329
\$30,000 under \$50,000	133,088	414,346	5,069,239	121,118	4,171,609	32,983	54,683
\$50,000 or more	56,903	182,118	4,942,644	49,232	3,147,623	28,548	160,213
California							
Total	12,448,529	28,696,978	355,446,756	10,508,253	273,920,965	2,410,045	8,059,555
Under \$10,000 ²	3,610,833	6,170,665	10,325,082	2,813,970	14,513,386	326,612	507,863
\$10,000 under \$15,000	1,555,769	3,390,614	19,314,082	1,271,622	14,852,475	174,221	362,322
\$15,000 under \$30,000	3,226,085	7,502,988	70,191,846	2,789,179	57,135,548	510,673	1,148,904
\$30,000 under \$50,000	2,277,335	6,204,965	88,140,664	2,058,889	73,468,316	583,733	1,345,013
\$50,000 or more	1,778,507	5,427,746	167,475,082	1,574,593	113,951,240	814,806	4,695,453
Colorado							
Total	1,465,631	3,285,151	36,992,444	1,240,434	29,460,262	337,847	830,943
Under \$10,000 ²	449,009	689,400	1,087,147	342,353	1,675,200	54,063	68,982
\$10,000 under \$15,000	180,646	363,605	2,247,192	147,941	1,706,100	24,461	41,611
\$15,000 under \$30,000	387,862	896,343	8,454,374	340,952	6,897,233	76,608	127,001
\$30,000 under \$50,000	274,346	787,746	10,600,872	252,537	8,938,697	88,634	150,622
\$50,000 or more	173,768	548,057	14,602,859	156,651	10,243,032	94,081	442,727
Connecticut							
Total	1,651,493	3,468,627	55,089,657	1,407,345	42,352,557	467,325	1,610,669
Under \$10,000 ²	432,428	590,436	1,691,578	321,848	1,482,394	73,463	86,794
\$10,000 under \$15,000	175,561	309,302	2,194,299	140,496	1,617,408	32,302	59,154
\$15,000 under \$30,000	427,929	817,408	9,350,544	379,060	7,741,175	91,524	193,271
\$30,000 under \$50,000	327,866	865,979	12,783,826	302,724	10,860,491	107,769	258,329
\$50,000 or more	287,709	885,502	29,069,410	263,217	20,651,089	162,267	1,013,121
Delaware							
Total	305,617	671,265	8,240,864	263,011	6,429,741	83,059	287,515
Under \$10,000 ²	89,960	134,124	402,307	71,833	338,496	10,775	12,060
\$10,000 under \$15,000	40,563	78,049	503,889	33,634	391,928	5,859	9,606
\$15,000 under \$30,000	77,162	170,184	1,675,883	67,701	1,364,313	17,396	30,670
\$30,000 under \$50,000	57,876	162,751	2,241,999	53,361	1,897,295	22,775	40,861
\$50,000 or more	40,056	126,157	3,416,786	36,482	2,437,709	26,254	194,318
District of Columbia							
Total	324,812	610,266	9,058,484	278,420	6,581,380	55,318	306,110
Under \$10,000 ²	88,832	134,409	364,662	71,884	375,279	6,414	13,269
\$10,000 under \$15,000	48,514	89,695	607,892	41,522	498,672	3,133	5,528
\$15,000 under \$30,000	102,740	194,407	2,186,785	91,950	1,876,182	11,449	20,143
\$30,000 under \$50,000	47,588	97,566	1,814,529	42,019	1,484,531	12,929	32,785
\$50,000 or more	37,138	94,189	4,084,616	31,045	2,346,717	21,393	234,385
Florida							
Total	5,532,536	12,473,327	140,278,995	4,395,426	95,059,648	1,264,074	6,221,501
Under \$10,000 ²	1,772,316	2,942,209	6,681,798	1,351,601	6,825,437	201,525	377,236
\$10,000 under \$15,000	840,698	1,766,570	10,433,085	654,316	7,563,086	134,085	344,321
\$15,000 under \$30,000	1,501,172	3,601,060	32,248,726	1,221,735	24,154,531	331,897	1,060,207
\$30,000 under \$50,000	866,053	2,457,999	33,269,912	730,530	25,327,919	285,412	1,103,481
\$50,000 or more	552,297	1,705,489	57,645,474	437,244	31,188,875	311,155	3,336,256
Georgia							
Total	2,661,216	6,035,071	66,241,100	2,371,142	54,591,415	423,527	1,092,512
Under \$10,000 ²	846,909	1,362,686	3,110,170	709,847	3,484,758	54,891	61,648
\$10,000 under \$15,000	364,039	752,753	4,525,861	320,129	3,787,945	25,287	38,251
\$15,000 under \$30,000	696,582	1,653,550	15,074,503	636,372	12,983,099	85,166	129,147
\$30,000 under \$50,000	458,600	1,332,919	17,701,828	432,200	15,463,102	110,814	166,435
\$50,000 or more	295,086	933,163	25,828,738	272,594	18,872,511	147,369	697,031

See footnotes at end of table.

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
United States, total						
Total.....	67,754,641	167,478,801	15,490,694	136,481,490	7,308,358	12,228,524
Under \$10,000 ²	14,804,665	21,800,281	2,215,978	6,781,552	1,546,483	2,242,116
\$10,000 under \$15,000.....	7,033,215	14,701,806	1,130,812	1,554,056	1,161,130	1,966,056
\$15,000 under \$30,000.....	18,182,863	35,104,817	3,299,090	6,320,707	2,508,096	4,499,658
\$30,000 under \$50,000.....	16,098,083	30,919,054	3,684,070	10,320,969	1,612,442	2,668,045
\$50,000 or more.....	11,635,815	64,952,843	5,160,744	111,504,206	480,207	852,649
Alabama						
Total.....	806,370	1,642,035	152,374	1,055,289	146,995	153,610
Under \$10,000 ²	168,765	231,517	20,589	40,993	42,130	46,420
\$10,000 under \$15,000.....	87,615	160,919	10,703	16,303	25,886	26,670
\$15,000 under \$30,000.....	223,256	369,503	32,389	61,055	49,509	52,023
\$30,000 under \$50,000.....	203,050	314,081	38,359	96,854	25,241	24,191
\$50,000 or more.....	123,684	566,015	50,334	840,084	4,229	4,306
Alaska						
Total.....	169,934	252,109	36,641	191,833	35,457	82,761
Under \$10,000 ²	51,647	31,974	6,610	25,066	6,131	10,787
\$10,000 under \$15,000.....	10,722	9,692	1,522	2,356	4,351	9,585
\$15,000 under \$30,000.....	31,882	35,232	5,492	10,400	10,570	26,063
\$30,000 under \$50,000.....	35,580	49,582	8,208	19,706	8,901	23,189
\$50,000 or more.....	40,103	125,629	14,809	134,305	5,504	13,137
Arizona						
Total.....	889,331	2,765,677	243,896	2,221,464	77,828	113,464
Under \$10,000 ²	179,794	324,165	33,938	148,176	18,831	27,945
\$10,000 under \$15,000.....	101,289	221,174	20,665	22,747	13,634	21,610
\$15,000 under \$30,000.....	254,613	568,298	58,864	110,736	26,523	39,115
\$30,000 under \$50,000.....	208,028	506,380	58,287	184,347	14,266	19,135
\$50,000 or more.....	145,607	1,145,660	72,142	1,755,458	4,574	5,659
Arkansas						
Total.....	472,910	1,211,094	105,151	652,995	81,828	117,495
Under \$10,000 ²	115,714	188,042	17,640	46,729	22,213	29,918
\$10,000 under \$15,000.....	59,310	136,347	10,375	17,376	15,403	23,316
\$15,000 under \$30,000.....	140,678	302,554	27,635	60,467	30,508	44,613
\$30,000 under \$50,000.....	103,917	227,114	24,762	77,679	12,165	17,220
\$50,000 or more.....	53,291	357,037	24,739	450,744	1,539	2,428
California						
Total.....	7,710,496	22,253,437	1,831,668	20,677,965	905,713	1,485,930
Under \$10,000 ²	1,429,355	2,351,428	216,367	1,124,478	214,328	322,320
\$10,000 under \$15,000.....	747,293	1,492,274	116,124	144,577	143,556	246,858
\$15,000 under \$30,000.....	2,003,409	4,002,129	358,572	684,782	279,969	487,711
\$30,000 under \$50,000.....	1,856,358	3,943,650	427,447	1,298,320	182,458	290,778
\$50,000 or more.....	1,674,081	10,463,956	713,158	17,425,808	85,402	138,263
Colorado						
Total.....	981,431	2,234,854	269,008	1,771,270	93,045	176,173
Under \$10,000 ²	215,950	306,147	42,145	183,789	18,836	30,415
\$10,000 under \$15,000.....	96,445	172,111	19,128	24,049	15,654	30,072
\$15,000 under \$30,000.....	266,297	445,001	58,855	100,229	33,666	67,445
\$30,000 under \$50,000.....	236,727	422,956	66,814	162,134	19,527	37,702
\$50,000 or more.....	166,012	888,639	82,066	1,301,069	5,362	10,539
Connecticut						
Total.....	1,237,452	3,002,818	287,085	3,471,861	85,948	128,888
Under \$10,000 ²	248,286	346,265	36,353	86,762	8,877	13,494
\$10,000 under \$15,000.....	106,817	236,576	15,818	21,560	11,126	16,693
\$15,000 under \$30,000.....	308,462	589,331	48,834	90,209	28,743	43,922
\$30,000 under \$50,000.....	293,565	594,436	63,088	185,278	26,190	37,399
\$50,000 or more.....	280,322	1,236,210	122,992	3,088,052	11,012	17,380
Delaware						
Total.....	192,153	388,530	42,070	322,619	14,817	20,733
Under \$10,000 ²	38,959	46,478	4,961	8,264	2,182	2,542
\$10,000 under \$15,000.....	18,994	36,175	2,495	3,293	1,828	2,595
\$15,000 under \$30,000.....	48,130	85,177	7,989	14,242	4,602	7,369
\$30,000 under \$50,000.....	48,038	79,386	10,212	27,682	4,812	6,311
\$50,000 or more.....	38,032	141,314	16,413	269,138	1,393	1,916
District of Columbia						
Total.....	165,675	461,445	37,690	614,559	11,346	26,001
Under \$10,000 ²	26,012	53,287	3,572	45,520	3,594	6,895
\$10,000 under \$15,000.....	17,394	18,733	1,672	2,528	2,648	6,222
\$15,000 under \$30,000.....	51,532	59,915	6,158	10,094	3,445	8,763
\$30,000 under \$50,000.....	36,314	70,848	8,430	22,482	1,191	2,986
\$50,000 or more.....	34,423	258,661	17,858	533,935	468	1,136
Florida						
Total.....	3,294,153	12,629,541	966,992	11,415,800	166,473	267,111
Under \$10,000 ²	700,318	1,350,558	133,694	416,446	39,990	54,608
\$10,000 under \$15,000.....	419,654	1,064,672	90,030	81,033	28,774	46,538
\$15,000 under \$30,000.....	952,644	2,683,344	240,851	426,323	57,330	95,849
\$30,000 under \$50,000.....	702,461	2,274,946	218,828	770,244	30,595	51,388
\$50,000 or more.....	519,076	5,256,021	283,589	9,721,754	9,784	18,728
Georgia						
Total.....	1,343,427	2,948,728	282,640	2,593,996	164,416	185,370
Under \$10,000 ²	254,540	369,860	34,789	162,067	38,411	41,485
\$10,000 under \$15,000.....	126,138	227,049	16,144	27,437	28,144	30,599
\$15,000 under \$30,000.....	349,834	570,690	52,719	113,788	54,537	60,906
\$30,000 under \$50,000.....	341,401	540,838	67,173	195,850	34,942	40,086
\$50,000 or more.....	271,514	1,240,291	111,815	2,094,854	8,382	12,294

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States, total								
Total	36,976,374	404,019,811	10,926	91,119,609	386,357,209	4,240	8,789,469	3,932,549
Under \$10,000 ²	1,574,662	15,086,552	9,581	19,048,064	6,424,076	337	5,041,987	2,931,283
\$10,000 under \$15,000	1,704,817	12,392,862	7,269	12,719,239	11,246,855	884	3,466,877	995,130
\$15,000 under \$30,000	9,021,393	61,435,294	6,810	27,809,536	57,887,880	2,082	280,605	6,136
\$30,000 under \$50,000	13,416,569	112,959,555	8,419	19,279,989	87,621,847	4,545	—	—
\$50,000 or more	11,258,933	202,145,548	17,954	12,262,781	223,176,551	18,200	—	—
Alabama								
Total	496,152	4,292,455	8,651	1,281,165	4,426,484	3,455	229,278	109,237
Under \$10,000 ²	20,360	129,324	6,352	276,738	87,874	318	141,045	84,529
\$10,000 under \$15,000	28,767	163,835	5,695	205,206	162,651	793	82,387	24,580
\$15,000 under \$30,000	141,314	862,613	6,104	403,819	773,722	1,916	5,846	128
\$30,000 under \$50,000	183,854	1,393,594	7,580	262,064	1,138,924	4,346	—	—
\$50,000 or more	121,857	1,743,089	14,304	133,338	2,263,313	16,974	—	—
Alaska								
Total	84,496	978,653	11,582	305,104	1,043,534	3,420	12,355	4,675
Under \$10,000 ²	4,514	43,076	9,543	141,040	19,161	136	6,287	3,135
\$10,000 under \$15,000	2,707	19,386	7,161	21,571	21,644	1,003	5,579	1,529
\$15,000 under \$30,000	14,214	110,971	7,807	52,782	120,735	2,287	489	11
\$30,000 under \$50,000	25,943	251,051	9,677	45,755	231,348	5,056	—	—
\$50,000 or more	37,118	554,169	14,930	43,956	650,646	14,802	—	—
Arizona								
Total	578,764	6,535,020	11,291	1,222,666	4,615,277	3,775	134,021	59,376
Under \$10,000 ²	34,585	397,520	11,494	240,221	82,758	345	75,975	43,972
\$10,000 under \$15,000	36,655	241,278	6,582	182,413	154,062	845	53,746	15,310
\$15,000 under \$30,000	165,447	1,257,745	7,602	390,424	756,892	1,939	4,300	94
\$30,000 under \$50,000	196,929	1,833,336	9,310	254,809	1,083,840	4,254	—	—
\$50,000 or more	145,148	2,805,141	19,326	154,799	2,537,725	16,394	—	—
Arkansas								
Total	239,674	2,129,278	8,884	726,249	2,185,529	3,009	129,919	59,953
Under \$10,000 ²	13,539	90,754	6,703	165,736	56,500	341	77,045	45,427
\$10,000 under \$15,000	15,173	87,611	5,774	125,970	100,264	796	49,218	14,448
\$15,000 under \$30,000	71,037	430,744	6,064	244,873	468,634	1,914	3,656	78
\$30,000 under \$50,000	88,221	668,138	7,573	132,841	578,643	4,356	—	—
\$50,000 or more	51,704	852,031	16,479	56,829	981,488	17,271	—	—
California								
Total	4,852,036	69,267,098	14,276	10,512,603	50,216,311	4,777	1,047,495	477,197
Under \$10,000 ²	226,546	2,557,187	11,288	1,957,802	735,606	376	630,785	364,366
\$10,000 under \$15,000	215,119	1,952,325	9,076	1,376,535	1,239,776	901	386,631	112,168
\$15,000 under \$30,000	1,080,109	9,113,981	8,438	3,135,317	6,554,552	2,091	30,079	663
\$30,000 under \$50,000	1,645,085	17,070,360	10,377	2,267,460	10,265,708	4,527	—	—
\$50,000 or more	1,685,177	38,573,245	22,890	1,775,489	31,420,669	17,697	—	—
Colorado								
Total	612,745	6,861,713	11,198	1,259,984	4,885,027	3,877	102,664	44,657
Under \$10,000 ²	34,638	352,525	10,177	265,533	91,186	343	56,041	32,493
\$10,000 under \$15,000	31,436	212,309	6,754	166,154	151,225	910	42,959	12,084
\$15,000 under \$30,000	163,931	1,342,774	8,191	381,112	775,550	2,035	3,664	80
\$30,000 under \$50,000	217,897	2,072,065	9,509	273,624	1,175,262	4,295	—	—
\$50,000 or more	164,843	2,882,040	17,484	173,561	2,691,804	15,509	—	—
Connecticut								
Total	573,075	7,292,580	12,725	1,495,588	9,183,725	6,141	54,082	22,231
Under \$10,000 ²	18,058	225,659	12,496	289,040	99,245	343	26,787	15,380
\$10,000 under \$15,000	18,576	180,642	9,724	168,198	166,822	992	24,974	6,801
\$15,000 under \$30,000	99,292	802,745	8,085	423,807	994,201	2,346	2,321	50
\$30,000 under \$50,000	187,227	1,575,527	8,415	327,092	1,651,540	5,049	—	—
\$50,000 or more	249,922	4,508,007	18,038	287,451	6,271,917	21,819	—	—
Delaware								
Total	113,660	1,157,724	10,186	266,355	1,124,879	4,223	21,798	9,682
Under \$10,000 ²	3,326	22,733	6,835	53,903	17,032	316	11,641	6,911
\$10,000 under \$15,000	4,202	26,356	6,272	38,210	34,515	903	9,455	2,756
\$15,000 under \$30,000	24,741	148,902	6,018	76,373	162,203	2,124	702	15
\$30,000 under \$50,000	43,111	338,923	7,862	57,832	263,817	4,562	—	—
\$50,000 or more	38,280	620,810	16,218	40,037	647,312	16,168	—	—
District of Columbia								
Total	113,979	1,511,949	13,265	276,709	1,381,825	4,994	32,180	14,056
Under \$10,000 ²	3,848	43,879	11,403	47,266	17,449	369	17,078	10,118
\$10,000 under \$15,000	5,236	31,401	5,997	44,086	40,140	910	13,888	3,911
\$15,000 under \$30,000	33,385	209,637	6,279	100,869	215,531	2,137	1,214	27
\$30,000 under \$50,000	36,211	318,614	8,799	47,421	245,631	5,180	—	—
\$50,000 or more	35,299	908,418	25,734	37,067	863,074	23,284	—	—
Florida								
Total	1,661,888	17,860,273	10,747	4,633,080	20,736,507	4,476	495,345	227,071
Under \$10,000 ²	100,113	985,569	9,845	959,830	350,571	365	282,419	169,094
\$10,000 under \$15,000	115,323	854,114	7,406	779,500	669,420	859	197,734	57,646
\$15,000 under \$30,000	465,522	3,424,666	7,357	1,478,771	2,981,992	2,017	15,192	331
\$30,000 under \$50,000	525,906	4,431,990	8,427	863,694	4,019,462	4,654	—	—
\$50,000 or more	455,024	8,163,934	17,942	551,285	12,715,062	23,064	—	—
Georgia								
Total	908,481	9,826,566	10,816	2,229,724	8,759,810	3,929	306,941	141,351
Under \$10,000 ²	31,080	249,931	8,042	455,704	154,957	340	178,074	106,153
\$10,000 under \$15,000	39,147	244,165	6,237	334,161	291,096	871	119,531	34,994
\$15,000 under \$30,000	221,984	1,518,160	6,839	687,207	1,389,679	2,022	9,336	204
\$30,000 under \$50,000	334,189	2,877,225	8,610	457,827	2,007,134	4,384	—	—
\$50,000 or more	282,081	4,937,085	17,502	294,825	4,916,944	16,678	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Hawaii							
Total	506,302	1,112,189	12,670,065	432,930	9,624,143	107,219	264,787
Under \$10,000 ²	155,127	224,640	575,076	120,926	573,932	16,148	16,486
\$10,000 under \$15,000	70,617	133,363	879,316	60,669	715,308	7,905	10,366
\$15,000 under \$30,000	136,371	315,434	2,926,801	120,688	2,402,089	25,947	36,647
\$30,000 under \$50,000	85,766	251,600	3,316,271	78,402	2,714,883	26,295	47,979
\$50,000 or more	58,421	187,152	4,972,601	52,245	3,217,711	30,924	153,309
Idaho							
Total	377,978	983,951	7,810,313	310,455	6,069,106	70,436	167,666
Under \$10,000 ²	129,398	232,228	293,637	96,924	465,365	12,914	15,684
\$10,000 under \$15,000	52,128	128,996	647,839	41,046	458,218	6,852	11,269
\$15,000 under \$30,000	107,055	316,616	2,328,915	92,416	1,823,156	19,078	32,976
\$30,000 under \$50,000	63,518	216,599	2,415,013	57,848	1,976,656	17,939	31,529
\$50,000 or more	25,879	89,512	2,124,909	22,221	1,345,711	13,653	76,208
Illinois							
Total	5,078,296	11,594,154	139,481,852	4,274,352	107,447,312	1,204,258	3,508,406
Under \$10,000 ²	1,546,985	2,434,385	5,607,301	1,159,997	5,201,395	193,642	222,024
\$10,000 under \$15,000	595,604	1,234,951	7,412,515	467,944	5,361,647	92,558	162,581
\$15,000 under \$30,000	1,317,985	3,026,515	28,774,188	1,156,584	23,513,715	258,572	494,267
\$30,000 under \$50,000	979,354	2,862,363	37,899,046	909,875	32,454,288	302,181	589,357
\$50,000 or more	638,368	2,035,940	59,788,802	579,952	40,916,267	357,305	2,040,177
Indiana							
Total	2,385,246	5,588,247	56,972,231	2,023,506	45,628,263	456,287	999,917
Under \$10,000 ²	777,969	1,250,398	3,044,426	594,551	2,638,226	69,581	70,093
\$10,000 under \$15,000	295,239	618,709	3,669,139	234,009	2,690,325	37,047	53,648
\$15,000 under \$30,000	616,048	1,539,660	13,481,707	544,118	11,122,196	100,262	164,770
\$30,000 under \$50,000	466,970	1,432,219	17,980,790	440,526	15,795,645	130,281	177,699
\$50,000 or more	229,020	747,261	18,796,169	210,302	13,381,871	119,116	533,707
Iowa							
Total	1,199,831	2,878,951	26,435,242	945,566	19,277,650	271,531	558,578
Under \$10,000 ²	411,280	675,164	1,280,282	291,073	1,262,696	50,545	44,346
\$10,000 under \$15,000	148,031	322,800	1,838,299	106,781	1,169,841	26,661	37,442
\$15,000 under \$30,000	322,990	853,294	7,076,425	267,638	5,237,698	70,538	107,135
\$30,000 under \$50,000	219,865	702,086	8,414,174	196,469	6,646,136	70,243	112,302
\$50,000 or more	97,665	325,607	7,826,062	83,605	4,961,279	53,544	257,353
Kansas							
Total	1,063,352	2,538,297	25,880,407	871,206	19,642,150	229,084	572,139
Under \$10,000 ²	337,778	552,527	949,599	247,562	1,137,460	35,815	36,428
\$10,000 under \$15,000	131,735	285,452	1,638,356	101,517	1,141,192	18,656	26,647
\$15,000 under \$30,000	284,840	729,510	6,225,196	243,987	4,851,285	54,816	84,872
\$30,000 under \$50,000	198,808	612,769	7,652,464	280,903	6,270,038	60,714	98,167
\$50,000 or more	110,191	358,039	9,414,792	97,237	6,242,175	59,083	326,025
Kentucky							
Total	1,428,007	3,385,845	31,244,593	1,203,300	24,538,533	220,801	614,778
Under \$10,000 ²	512,555	898,322	2,105,281	391,179	1,840,794	33,594	41,701
\$10,000 under \$15,000	195,173	435,892	2,416,967	159,236	1,821,528	18,036	27,237
\$15,000 under \$30,000	370,665	961,283	8,048,107	330,115	6,667,551	51,926	85,757
\$30,000 under \$50,000	239,445	735,006	9,185,108	224,312	7,965,489	59,828	101,575
\$50,000 or more	110,169	355,342	9,489,130	98,458	6,243,171	57,417	358,508
Louisiana							
Total	1,605,420	3,977,748	34,439,199	1,365,046	27,587,511	240,875	608,327
Under \$10,000 ²	596,104	1,097,571	1,896,312	468,387	2,244,579	36,834	43,280
\$10,000 under \$15,000	223,973	542,388	2,767,222	188,765	2,163,103	17,988	25,673
\$15,000 under \$30,000	399,458	1,092,028	8,642,164	354,750	7,118,660	54,436	83,273
\$30,000 under \$50,000	251,787	797,555	9,689,152	234,166	8,290,559	65,044	100,042
\$50,000 or more	134,098	448,209	11,444,349	118,978	7,770,610	66,573	356,059
Maine							
Total	541,373	1,213,480	12,362,605	463,288	9,210,494	102,952	320,698
Under \$10,000 ²	175,714	268,561	777,128	140,636	646,237	17,322	19,887
\$10,000 under \$15,000	76,441	150,349	951,441	63,574	724,784	10,012	17,572
\$15,000 under \$30,000	152,208	371,426	3,303,696	135,199	2,689,302	26,752	51,685
\$30,000 under \$50,000	95,701	291,496	3,655,443	88,447	3,055,885	26,272	61,146
\$50,000 or more	41,309	131,648	3,674,897	35,432	2,094,286	22,594	170,408
Maryland							
Total	2,220,814	4,774,347	65,237,577	1,932,042	51,686,585	477,146	1,352,497
Under \$10,000 ²	604,660	859,277	2,394,933	482,712	2,291,512	66,505	76,065
\$10,000 under \$15,000	263,276	484,020	3,283,316	221,312	2,606,571	28,202	48,519
\$15,000 under \$30,000	575,068	1,193,801	12,497,075	512,090	10,480,258	88,215	160,647
\$30,000 under \$50,000	427,511	1,143,087	16,609,520	394,180	14,152,813	117,977	223,143
\$50,000 or more	350,299	1,094,162	30,452,733	321,748	22,155,431	176,247	844,123
Massachusetts							
Total	2,902,142	6,010,353	85,613,540	2,493,297	65,796,268	679,766	2,069,571
Under \$10,000 ²	779,565	1,089,483	3,227,098	591,714	2,799,089	105,634	118,856
\$10,000 under \$15,000	340,053	592,884	4,251,290	274,290	3,152,470	50,673	81,253
\$15,000 under \$30,000	811,072	1,546,370	17,630,737	725,076	14,709,291	146,686	248,956
\$30,000 under \$50,000	557,900	1,501,405	21,617,198	522,370	18,613,664	160,022	299,421
\$50,000 or more	413,552	1,280,211	38,887,217	379,847	26,521,754	216,751	1,321,085
Michigan							
Total	3,992,334	9,016,565	106,118,816	3,391,165	85,594,999	1,025,989	2,293,473
Under \$10,000 ²	1,256,279	1,892,491	5,189,074	962,497	4,133,391	139,870	151,149
\$10,000 under \$15,000	453,817	903,121	5,630,959	344,055	3,862,229	76,833	124,580
\$15,000 under \$30,000	952,738	2,188,027	20,913,880	830,411	16,815,424	201,057	365,745
\$30,000 under \$50,000	815,721	2,370,908	31,567,340	771,412	27,717,683	301,288	405,913
\$50,000 or more	513,779	1,662,018	42,817,563	482,790	33,066,272	306,941	1,246,086

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

(Money amounts are in thousands of dollars, except where indicated)

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Hawaii						
Total	373,796	695,344	76,170	739,106	23,826	39,200
Under \$10,000 ²	84,618	76,873	9,671	21,957	4,371	6,304
\$10,000 under \$15,000	44,846	48,606	4,751	5,472	3,516	6,024
\$15,000 under \$30,000	108,039	139,295	16,466	28,198	7,951	14,018
\$30,000 under \$50,000	79,146	138,257	18,915	58,367	9,519	9,509
\$50,000 or more	57,147	292,313	26,367	625,112	2,069	3,345
Idaho						
Total	235,355	559,997	67,259	356,471	43,864	71,069
Under \$10,000 ²	59,408	92,685	12,882	32,773	9,288	12,503
\$10,000 under \$15,000	28,057	63,548	6,902	12,004	8,319	13,162
\$15,000 under \$30,000	70,424	143,943	18,447	42,524	18,011	31,563
\$30,000 under \$50,000	52,994	109,438	15,952	51,239	7,275	12,136
\$50,000 or more	24,472	150,383	13,076	217,931	971	1,705
Illinois						
Total	3,440,865	8,690,848	759,941	7,977,179	316,642	663,578
Under \$10,000 ²	777,541	1,147,544	103,602	269,831	58,484	103,126
\$10,000 under \$15,000	335,585	795,555	50,099	59,845	43,935	95,260
\$15,000 under \$30,000	887,616	1,860,946	151,764	253,100	109,246	250,117
\$30,000 under \$50,000	832,725	1,661,663	184,951	460,255	80,696	166,224
\$50,000 or more	607,398	3,225,140	269,525	6,934,148	24,281	48,851
Indiana						
Total	1,500,612	3,127,463	286,689	1,544,158	151,529	174,891
Under \$10,000 ²	350,448	476,938	42,195	88,094	30,348	35,295
\$10,000 under \$15,000	155,589	349,373	22,521	28,990	22,152	26,758
\$15,000 under \$30,000	391,177	771,971	63,907	116,730	53,318	64,681
\$30,000 under \$50,000	386,811	628,421	73,473	177,015	37,332	39,931
\$50,000 or more	216,587	900,760	84,593	1,133,329	8,379	8,226
Iowa						
Total	879,867	2,224,755	232,977	957,989	74,349	119,959
Under \$10,000 ²	243,081	341,943	42,151	69,010	15,279	21,367
\$10,000 under \$15,000	98,833	262,237	22,950	35,567	12,010	20,653
\$15,000 under \$30,000	245,951	594,585	63,005	134,577	28,756	49,606
\$30,000 under \$50,000	197,414	465,740	57,834	166,470	15,695	24,562
\$50,000 or more	94,588	560,250	47,037	552,365	2,609	3,771
Kansas						
Total	710,828	1,890,283	188,230	1,122,838	68,624	123,009
Under \$10,000 ²	172,764	272,512	29,472	84,677	14,101	21,498
\$10,000 under \$15,000	73,664	198,111	15,764	22,982	10,692	19,698
\$15,000 under \$30,000	191,046	452,316	45,790	83,755	25,591	48,272
\$30,000 under \$50,000	168,458	375,299	47,084	117,977	14,802	26,762
\$50,000 or more	104,896	592,045	50,100	813,447	3,438	6,779
Kentucky						
Total	781,799	1,737,238	156,888	1,188,765	124,612	151,260
Under \$10,000 ²	185,298	286,975	24,924	67,167	27,275	32,831
\$10,000 under \$15,000	88,004	194,020	12,829	23,542	20,252	26,906
\$15,000 under \$30,000	216,569	416,952	36,229	83,217	47,372	58,871
\$30,000 under \$50,000	189,101	329,111	38,367	114,220	25,301	27,844
\$50,000 or more	102,827	510,180	44,539	900,619	4,412	4,808
Louisiana						
Total	849,949	2,039,543	157,446	937,591	171,979	332,396
Under \$10,000 ²	203,765	298,562	23,483	66,278	54,024	82,397
\$10,000 under \$15,000	93,814	181,868	10,791	13,730	29,441	61,248
\$15,000 under \$30,000	229,625	444,602	33,290	51,945	57,970	125,512
\$30,000 under \$50,000	198,397	379,058	39,597	85,541	25,435	52,150
\$50,000 or more	124,348	735,453	50,285	720,097	5,109	11,089
Maine						
Total	358,126	680,118	70,848	721,375	38,548	50,439
Under \$10,000 ²	84,553	91,185	10,116	23,341	8,410	10,847
\$10,000 under \$15,000	42,729	71,087	6,077	12,382	7,414	9,349
\$15,000 under \$30,000	106,443	164,539	17,338	52,032	14,241	19,695
\$30,000 under \$50,000	84,188	138,772	17,738	85,730	7,311	8,894
\$50,000 or more	40,213	214,535	19,579	547,890	1,172	1,654
Maryland						
Total	1,460,139	3,096,303	306,546	2,733,251	96,529	165,492
Under \$10,000 ²	270,336	328,901	37,879	121,804	18,293	28,892
\$10,000 under \$15,000	127,900	205,729	15,287	21,539	15,137	26,851
\$15,000 under \$30,000	364,734	536,330	49,960	89,910	31,919	57,009
\$30,000 under \$50,000	362,342	577,834	70,283	176,116	23,212	38,269
\$50,000 or more	334,827	1,447,509	133,137	2,323,882	7,968	14,471
Massachusetts						
Total	2,163,886	4,703,360	442,806	5,311,976	165,495	333,392
Under \$10,000 ²	447,465	550,301	55,771	172,743	20,747	35,824
\$10,000 under \$15,000	213,802	395,149	26,529	39,243	23,537	46,970
\$15,000 under \$30,000	598,701	972,997	83,848	161,644	57,597	121,812
\$30,000 under \$50,000	501,516	884,278	101,174	300,896	46,480	92,017
\$50,000 or more	402,402	1,900,635	175,484	4,637,450	17,134	36,769
Michigan						
Total	2,689,336	5,286,316	578,843	3,167,186	422,401	810,037
Under \$10,000 ²	598,005	709,253	79,844	123,518	53,732	92,041
\$10,000 under \$15,000	264,868	542,443	43,667	54,415	49,102	99,328
\$15,000 under \$30,000	647,458	1,170,196	118,658	211,487	138,233	311,328
\$30,000 under \$50,000	690,985	1,027,345	141,858	329,678	137,306	229,992
\$50,000 or more	488,020	1,837,079	194,816	2,448,088	44,028	77,348

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Hawaii								
Total	175,582	2,049,374	11,672	439,394	1,640,755	3,734	29,665	11,876
Under \$10,000 ²	6,107	76,102	12,461	94,292	31,723	336	13,617	7,819
\$10,000 under \$15,000	7,380	84,109	11,397	66,680	61,961	929	14,698	4,028
\$15,000 under \$30,000	44,177	293,822	6,651	134,564	273,647	2,034	1,350	29
\$30,000 under \$50,000	63,068	585,514	9,284	85,519	378,081	4,421	—	—
\$50,000 or more	54,850	1,009,827	18,411	58,339	895,343	15,347	—	—
Idaho								
Total	135,496	1,325,508	9,783	313,332	904,316	2,886	39,054	16,939
Under \$10,000 ²	8,941	90,434	10,115	72,279	24,013	332	21,252	12,325
\$10,000 under \$15,000	8,637	53,516	6,196	47,067	38,090	809	16,415	4,584
\$15,000 under \$30,000	44,429	359,034	8,081	104,887	194,574	1,855	1,387	30
\$30,000 under \$50,000	49,421	414,148	8,380	63,286	256,504	4,053	—	—
\$50,000 or more	24,068	408,376	16,968	25,813	391,135	15,153	—	—
Illinois								
Total	1,660,057	16,893,989	10,177	4,355,429	20,912,961	4,802	349,982	153,256
Under \$10,000 ²	62,519	923,773	14,776	887,716	283,853	320	199,350	113,543
\$10,000 under \$15,000	68,056	437,384	6,427	550,758	494,248	897	138,835	39,455
\$15,000 under \$30,000	361,326	2,301,646	6,370	1,300,811	2,810,482	2,161	11,797	258
\$30,000 under \$50,000	607,397	4,731,336	7,790	978,133	4,637,634	4,741	—	—
\$50,000 or more	560,759	8,499,850	15,158	638,011	12,686,744	19,885	—	—
Indiana								
Total	720,103	6,094,294	8,463	2,004,654	7,532,781	3,758	182,086	80,745
Under \$10,000 ²	25,822	176,774	6,846	421,579	128,762	305	102,816	59,886
\$10,000 under \$15,000	30,314	285,115	9,405	277,217	240,205	866	73,120	20,726
\$15,000 under \$30,000	169,912	999,237	5,881	610,449	1,264,826	2,072	6,150	133
\$30,000 under \$50,000	293,284	2,093,037	7,137	466,484	2,118,127	4,541	—	—
\$50,000 or more	200,771	2,540,131	12,652	228,925	3,780,861	16,516	—	—
Iowa								
Total	401,407	3,360,352	8,371	1,021,053	3,359,014	3,290	74,834	31,756
Under \$10,000 ²	25,902	215,189	8,308	245,876	79,897	325	41,353	23,140
\$10,000 under \$15,000	24,231	150,797	6,223	138,770	123,404	889	30,755	8,557
\$15,000 under \$30,000	110,455	632,270	5,724	319,345	667,973	2,092	2,726	59
\$30,000 under \$50,000	152,551	1,099,322	7,206	219,466	983,445	4,481	—	—
\$50,000 or more	88,268	1,262,774	14,306	97,596	1,504,295	15,413	—	—
Kansas								
Total	381,216	3,505,375	9,195	908,592	3,535,964	3,892	72,647	30,934
Under \$10,000 ²	19,908	158,660	7,970	195,932	64,959	332	38,621	22,181
\$10,000 under \$15,000	18,688	120,929	6,471	122,509	107,809	880	31,234	8,691
\$15,000 under \$30,000	98,118	595,121	6,065	281,528	583,433	2,072	2,792	62
\$30,000 under \$50,000	142,851	1,091,550	7,641	198,498	892,794	4,498	—	—
\$50,000 or more	101,651	1,539,115	15,141	110,125	1,886,969	17,135	—	—
Kentucky								
Total	441,403	3,749,994	8,496	1,168,913	3,924,439	3,357	162,902	74,567
Under \$10,000 ²	18,281	115,813	6,335	270,602	89,322	330	98,009	57,074
\$10,000 under \$15,000	22,688	123,634	5,449	181,382	150,466	830	60,169	17,389
\$15,000 under \$30,000	125,139	798,146	6,378	367,636	727,914	1,980	4,724	104
\$30,000 under \$50,000	173,309	1,279,630	7,384	239,194	1,047,257	4,378	—	—
\$50,000 or more	101,986	1,432,771	14,049	110,099	1,909,480	17,343	—	—
Louisiana								
Total	429,722	4,066,856	9,464	1,259,820	4,456,137	3,537	259,750	122,072
Under \$10,000 ²	21,387	299,985	14,027	284,623	93,584	329	164,746	95,106
\$10,000 under \$15,000	24,776	150,894	6,090	197,410	155,025	785	88,819	26,829
\$15,000 under \$30,000	118,876	787,871	6,628	392,548	750,605	1,912	6,185	137
\$30,000 under \$50,000	152,901	1,206,451	7,890	251,293	1,118,123	4,449	—	—
\$50,000 or more	111,782	1,621,655	14,507	133,946	2,338,800	17,461	—	—
Maine								
Total	158,350	1,515,092	9,568	466,153	1,555,973	3,338	39,682	16,876
Under \$10,000 ²	5,765	40,578	7,039	105,685	34,288	324	21,238	12,119
\$10,000 under \$15,000	7,205	47,586	6,605	72,669	66,646	917	17,009	4,725
\$15,000 under \$30,000	42,179	261,996	6,212	150,978	310,968	2,060	1,435	32
\$30,000 under \$50,000	64,920	536,559	8,265	95,561	418,071	4,375	—	—
\$50,000 or more	38,281	628,373	16,415	41,260	726,000	17,596	—	—
Maryland								
Total	951,693	11,415,474	11,995	1,960,048	9,070,694	4,628	137,383	59,534
Under \$10,000 ²	26,257	291,102	11,087	369,857	123,280	333	72,297	42,455
\$10,000 under \$15,000	32,302	206,925	6,406	246,546	228,950	929	59,830	16,965
\$15,000 under \$30,000	210,044	1,434,221	6,828	566,935	1,201,334	2,119	5,256	114
\$30,000 under \$50,000	342,479	3,191,086	9,318	426,652	1,899,868	4,453	—	—
\$50,000 or more	340,611	6,292,140	18,473	350,058	5,617,262	16,047	—	—
Massachusetts								
Total	1,043,160	12,126,648	11,625	2,617,242	12,911,004	4,933	107,189	44,639
Under \$10,000 ²	34,695	314,797	9,073	517,084	181,544	351	55,097	31,529
\$10,000 under \$15,000	38,137	255,743	6,706	326,461	327,146	1,002	47,753	13,015
\$15,000 under \$30,000	209,975	1,534,774	7,309	803,765	1,865,625	2,321	4,339	95
\$30,000 under \$50,000	369,784	3,101,852	8,388	556,742	2,701,650	4,853	—	—
\$50,000 or more	390,569	6,919,482	17,716	413,190	7,835,039	18,962	—	—
Michigan								
Total	1,584,777	14,650,530	9,245	3,421,729	14,632,718	4,422	222,843	95,840
Under \$10,000 ²	51,976	345,530	6,648	717,852	220,169	306	129,065	71,407
\$10,000 under \$15,000	61,869	413,784	6,688	430,615	383,223	890	86,330	24,272
\$15,000 under \$30,000	347,977	2,187,608	6,287	944,773	2,017,382	2,135	7,448	161
\$30,000 under \$50,000	629,064	4,690,464	7,456	814,934	3,739,699	4,589	—	—
\$50,000 or more	493,891	7,013,144	14,200	513,555	8,272,245	16,108	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Minnesota							
Total	1,949,801	4,376,218	49,166,071	1,642,838	38,605,042	461,010	1,050,300
Under \$10,000 ²	595,650	894,469	1,971,219	450,241	2,051,002	73,627	76,305
\$10,000 under \$15,000	234,995	456,624	2,929,073	182,983	2,058,322	38,770	59,657
\$15,000 under \$30,000	535,349	1,210,342	11,687,892	467,060	9,278,643	113,364	171,373
\$30,000 under \$50,000	375,537	1,126,828	14,453,346	350,427	12,268,091	119,986	174,843
\$50,000 or more	208,270	687,955	18,124,541	192,127	12,948,984	115,263	568,122
Mississippi							
Total	942,307	2,350,924	18,120,118	824,969	14,642,955	114,649	253,738
Under \$10,000 ²	375,493	728,309	1,462,800	314,208	1,545,526	17,694	18,242
\$10,000 under \$15,000	141,755	348,513	1,748,602	123,844	1,439,817	9,650	12,368
\$15,000 under \$30,000	235,508	662,596	5,060,900	213,444	4,277,657	28,071	39,666
\$30,000 under \$50,000	132,747	425,309	5,068,015	123,603	4,331,168	30,924	45,753
\$50,000 or more	56,804	186,197	4,779,801	49,872	3,048,787	28,310	137,709
Missouri							
Total	2,189,414	5,067,042	52,928,425	1,829,329	41,018,915	470,820	1,344,274
Under \$10,000 ²	718,244	1,166,503	2,832,917	548,520	2,495,881	68,463	76,420
\$10,000 under \$15,000	285,584	609,516	3,545,498	224,142	2,554,578	38,048	63,285
\$15,000 under \$30,000	569,997	1,400,545	12,405,966	493,319	9,921,252	108,392	193,931
\$30,000 under \$50,000	396,352	1,184,827	15,255,881	366,122	12,961,253	129,521	221,854
\$50,000 or more	219,237	705,651	18,888,163	197,226	13,085,951	126,396	788,784
Montana							
Total	336,096	809,849	6,429,208	262,001	4,737,860	76,900	177,850
Under \$10,000 ²	129,379	224,320	251,404	91,299	416,465	17,194	19,173
\$10,000 under \$15,000	44,788	104,533	555,553	33,753	373,483	8,173	13,705
\$15,000 under \$30,000	88,313	242,788	1,919,933	73,418	1,428,630	21,313	39,160
\$30,000 under \$50,000	53,132	170,803	2,023,940	46,992	1,581,694	18,330	36,835
\$50,000 or more	20,484	67,405	1,678,378	16,548	937,588	11,890	68,977
Nebraska							
Total	694,262	1,654,206	15,195,085	560,856	11,297,104	146,452	330,480
Under \$10,000 ²	237,617	383,700	662,298	174,590	797,925	25,741	25,153
\$10,000 under \$15,000	91,056	194,808	1,131,690	70,249	789,043	13,157	19,983
\$15,000 under \$30,000	188,425	500,933	4,108,527	159,885	3,144,810	37,846	58,369
\$30,000 under \$50,000	121,499	389,379	4,639,493	108,529	3,666,317	38,627	62,390
\$50,000 or more	55,665	185,386	4,653,077	47,603	2,899,009	31,081	164,585
Nevada							
Total	502,353	1,084,532	13,020,220	434,267	9,857,596	82,329	286,051
Under \$10,000 ²	148,206	224,770	480,127	118,125	612,899	11,550	21,505
\$10,000 under \$15,000	72,712	139,042	906,244	62,672	737,606	6,788	12,362
\$15,000 under \$30,000	141,339	314,587	3,052,823	126,368	2,559,038	20,274	38,547
\$30,000 under \$50,000	89,594	252,085	3,443,537	82,990	2,934,866	21,297	43,240
\$50,000 or more	50,502	154,048	5,137,489	44,112	3,013,187	22,420	170,397
New Hampshire							
Total	533,686	1,158,128	15,125,320	465,315	11,658,649	118,378	362,681
Under \$10,000 ²	144,980	202,442	578,290	115,060	532,771	17,514	20,879
\$10,000 under \$15,000	63,483	111,476	794,701	53,217	622,662	8,702	15,466
\$15,000 under \$30,000	144,957	304,599	3,152,459	130,571	2,643,424	25,641	49,141
\$30,000 under \$50,000	109,299	315,563	4,246,245	102,282	3,650,088	30,219	59,530
\$50,000 or more	70,967	224,048	6,353,625	64,185	4,209,704	36,202	217,665
New Jersey							
Total	3,948,154	8,604,042	122,658,740	3,388,003	96,123,831	1,035,878	3,043,030
Under \$10,000 ²	1,053,469	1,513,468	4,585,353	792,049	3,833,501	161,280	192,484
\$10,000 under \$15,000	491,491	945,352	6,125,221	406,643	4,746,184	72,402	142,537
\$15,000 under \$30,000	1,036,775	2,181,724	22,511,261	921,004	18,795,656	205,481	434,408
\$30,000 under \$50,000	732,513	1,979,172	28,466,014	680,531	24,419,289	240,064	514,553
\$50,000 or more	633,906	1,984,326	60,970,891	587,776	44,329,201	356,651	1,759,048
New Mexico							
Total	607,396	1,481,292	12,699,844	513,555	10,015,718	105,497	275,612
Under \$10,000 ²	224,678	411,434	779,998	178,977	835,532	17,047	21,999
\$10,000 under \$15,000	84,839	200,510	1,051,779	71,262	827,899	8,446	14,246
\$15,000 under \$30,000	155,382	421,616	3,354,058	136,064	2,749,327	25,437	43,862
\$30,000 under \$50,000	93,099	290,533	3,567,181	84,147	2,955,934	27,746	52,470
\$50,000 or more	49,398	157,199	3,946,828	43,105	2,647,026	26,821	143,035
New York							
Total	7,914,981	17,240,878	235,394,545	6,668,788	177,302,435	1,903,963	6,790,516
Under \$10,000 ²	2,278,229	3,501,297	8,722,817	1,661,041	8,014,109	311,696	380,579
\$10,000 under \$15,000	970,947	1,929,257	12,076,296	774,281	8,863,069	147,521	270,271
\$15,000 under \$30,000	2,137,660	4,626,062	46,402,280	1,894,548	38,309,168	399,824	803,774
\$30,000 under \$50,000	1,442,440	3,869,819	55,753,920	1,344,307	47,612,212	453,789	934,432
\$50,000 or more	1,085,705	3,314,443	112,439,232	994,611	74,503,877	591,133	4,401,460
North Carolina							
Total	2,839,506	6,328,165	65,454,953	2,512,895	51,983,670	489,499	1,311,756
Under \$10,000 ²	946,053	1,491,740	4,233,984	784,325	3,749,169	66,634	71,248
\$10,000 under \$15,000	425,329	855,889	5,281,133	376,226	4,408,847	35,358	54,990
\$15,000 under \$30,000	746,265	1,804,687	16,100,689	681,914	13,643,623	110,600	182,910
\$30,000 under \$50,000	472,361	1,390,357	18,130,874	444,164	15,561,882	133,694	226,327
\$50,000 or more	249,498	785,492	21,708,273	226,266	14,620,149	143,213	776,281
North Dakota							
Total	280,232	680,640	5,613,528	217,680	4,024,804	51,507	90,179
Under \$10,000 ²	100,610	166,511	244,329	72,010	333,497	9,781	8,619
\$10,000 under \$15,000	38,269	85,663	475,758	28,262	307,982	5,346	7,086
\$15,000 under \$30,000	76,025	210,898	1,650,227	61,494	1,159,449	14,158	20,527
\$30,000 under \$50,000	46,850	155,010	1,788,244	40,848	1,353,592	12,901	19,313
\$50,000 or more	18,478	162,558	1,454,970	15,066	870,284	9,321	34,634

*See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Minnesota						
Total.....	1,410,664	3,001,304	365,192	2,098,606	130,848	276,859
Under \$10,000 ²	340,497	430,088	57,911	119,475	20,235	31,824
\$10,000 under \$15,000.....	148,283	314,996	31,741	54,229	20,480	38,727
\$15,000 under \$30,000.....	393,639	714,466	89,990	188,633	50,462	117,921
\$30,000 under \$50,000.....	329,026	553,454	88,752	226,215	32,180	71,440
\$50,000 or more.....	199,219	988,300	96,798	1,510,054	7,491	16,947
Mississippi						
Total.....	411,221	942,453	78,619	551,518	82,902	98,740
Under \$10,000 ²	95,387	141,165	11,737	41,693	30,438	35,405
\$10,000 under \$15,000.....	47,718	97,584	6,351	11,040	15,344	18,671
\$15,000 under \$30,000.....	117,874	222,185	18,460	42,058	25,315	31,185
\$30,000 under \$50,000.....	98,154	182,418	19,848	60,569	10,335	11,571
\$50,000 or more.....	52,088	299,101	22,223	396,158	1,470	1,908
Missouri						
Total.....	1,380,530	3,504,831	338,707	1,975,855	166,845	223,980
Under \$10,000 ²	318,315	482,440	51,996	118,911	39,992	51,135
\$10,000 under \$15,000.....	151,717	384,956	28,921	42,299	26,032	33,775
\$15,000 under \$30,000.....	371,785	858,001	80,247	159,073	55,967	79,705
\$30,000 under \$50,000.....	330,834	683,600	83,085	217,680	36,957	48,331
\$50,000 or more.....	207,879	1,095,834	94,458	1,437,892	7,897	11,034
Montana						
Total.....	229,260	580,664	70,523	338,651	28,635	44,810
Under \$10,000 ²	68,287	96,934	17,044	42,665	7,322	9,498
\$10,000 under \$15,000.....	28,218	61,913	7,575	13,885	4,894	7,968
\$15,000 under \$30,000.....	66,265	148,274	19,139	46,823	11,039	19,004
\$30,000 under \$50,000.....	46,813	119,191	15,627	55,696	4,724	7,303
\$50,000 or more.....	19,677	154,352	11,138	179,582	656	1,037
Nebraska						
Total.....	484,498	1,183,119	128,071	580,483	36,947	45,365
Under \$10,000 ²	130,639	180,131	23,068	49,647	10,122	11,747
\$10,000 under \$15,000.....	55,892	136,465	12,031	19,437	6,566	8,697
\$15,000 under \$30,000.....	137,507	308,816	33,861	71,503	13,454	17,182
\$30,000 under \$50,000.....	106,841	243,623	31,713	87,076	5,929	6,717
\$50,000 or more.....	53,619	314,084	27,398	352,820	876	1,022
Nevada						
Total.....	271,265	852,972	66,919	862,516	36,204	57,941
Under \$10,000 ²	50,416	92,060	8,930	45,039	7,278	10,925
\$10,000 under \$15,000.....	29,456	52,725	5,191	6,270	6,015	9,931
\$15,000 under \$30,000.....	78,130	144,193	15,496	27,208	12,382	21,085
\$30,000 under \$50,000.....	67,143	131,500	16,403	47,644	8,309	12,572
\$50,000 or more.....	46,120	432,494	20,899	736,355	2,220	3,428
New Hampshire						
Total.....	383,894	790,317	79,843	1,040,504	19,828	23,726
Under \$10,000 ²	78,189	91,089	9,390	27,037	1,793	1,948
\$10,000 under \$15,000.....	36,748	64,862	4,939	8,966	2,650	2,588
\$15,000 under \$30,000.....	102,843	161,206	15,463	39,137	7,245	8,365
\$30,000 under \$50,000.....	96,889	153,970	19,492	77,838	6,238	7,718
\$50,000 or more.....	69,225	319,190	30,559	887,526	1,902	3,107
New Jersey						
Total.....	2,745,125	6,469,449	615,865	6,232,602	220,925	444,333
Under \$10,000 ²	547,290	734,097	80,136	121,021	37,165	67,118
\$10,000 under \$15,000.....	264,411	518,042	35,031	40,363	33,816	67,942
\$15,000 under \$30,000.....	702,582	1,271,847	108,733	169,191	67,995	144,112
\$30,000 under \$50,000.....	627,314	1,191,678	135,728	342,429	54,566	108,489
\$50,000 or more.....	603,528	2,753,785	256,237	5,559,598	27,383	56,672
New Mexico						
Total.....	334,405	802,968	82,087	474,804	40,304	67,633
Under \$10,000 ²	78,666	107,958	13,049	34,441	13,751	22,170
\$10,000 under \$15,000.....	38,352	68,715	6,526	9,835	7,591	14,273
\$15,000 under \$30,000.....	94,905	178,526	19,148	37,847	13,075	21,913
\$30,000 under \$50,000.....	75,651	162,260	20,225	61,728	4,878	7,569
\$50,000 or more.....	46,831	285,509	23,139	330,953	1,009	1,708
New York						
Total.....	5,539,864	15,009,241	1,254,059	14,055,858	469,310	861,981
Under \$10,000 ²	1,179,206	1,882,987	180,791	525,367	100,365	162,878
\$10,000 under \$15,000.....	562,092	1,212,252	83,599	102,711	78,524	149,983
\$15,000 under \$30,000.....	1,483,173	2,826,565	241,821	409,581	150,466	296,400
\$30,000 under \$50,000.....	1,268,923	2,494,467	283,788	712,045	98,339	175,939
\$50,000 or more.....	1,046,470	6,592,970	464,060	12,306,154	41,616	76,781
North Carolina						
Total.....	1,528,355	2,910,733	314,667	2,795,295	180,273	177,228
Under \$10,000 ²	312,827	379,762	40,321	97,439	42,620	41,205
\$10,000 under \$15,000.....	169,134	263,328	21,880	37,712	34,676	32,210
\$15,000 under \$30,000.....	431,314	627,217	67,509	150,482	64,410	64,095
\$30,000 under \$50,000.....	378,234	553,915	78,658	240,899	33,770	33,249
\$50,000 or more.....	236,846	1,086,511	106,299	2,268,763	4,797	6,469
North Dakota						
Total.....	200,054	485,590	50,475	204,954	20,206	36,661
Under \$10,000 ²	58,315	73,223	10,630	26,386	3,708	5,193
\$10,000 under \$15,000.....	24,943	59,152	5,458	11,035	3,525	6,054
\$15,000 under \$30,000.....	57,369	138,741	14,382	38,107	8,685	17,277
\$30,000 under \$50,000.....	41,644	103,149	11,298	37,074	8,335	7,335
\$50,000 or more.....	17,783	111,325	8,707	92,352	453	802

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Minnesota								
Total	842,942	8,582,372	10,181	1,718,690	6,368,518	3,705	95,772	40,024
Under \$10,000 ²	36,303	319,301	8,795	385,140	124,688	324	52,117	28,939
\$10,000 under \$15,000	41,458	236,237	5,698	222,324	211,213	950	40,124	11,007
\$15,000 under \$30,000	243,123	1,489,535	6,127	528,600	1,127,966	2,134	3,531	78
\$30,000 under \$50,000	318,602	2,722,548	8,545	374,578	1,602,712	4,279	—	—
\$50,000 or more	203,456	3,814,751	18,750	208,048	3,301,939	15,871	—	—
Mississippi								
Total	234,823	2,079,165	8,854	712,645	2,094,265	2,939	197,072	96,353
Under \$10,000 ²	10,594	73,445	6,933	168,379	54,739	325	130,413	77,048
\$10,000 under \$15,000	13,936	81,820	5,871	123,809	94,726	765	62,359	19,209
\$15,000 under \$30,000	69,371	491,469	7,085	231,174	428,185	1,852	4,300	96
\$30,000 under \$50,000	89,371	684,887	7,663	132,534	566,121	4,272	—	—
\$50,000 or more	51,551	747,544	14,501	56,749	950,494	16,749	—	—
Missouri								
Total	677,851	6,011,633	8,869	1,856,091	7,217,637	3,889	184,733	81,845
Under \$10,000 ²	27,060	193,250	7,142	409,699	133,803	327	105,055	60,702
\$10,000 under \$15,000	30,642	194,866	6,359	266,920	231,877	869	73,586	21,011
\$15,000 under \$30,000	164,148	982,169	5,983	564,472	1,176,212	2,084	6,092	132
\$30,000 under \$50,000	259,589	1,913,893	7,373	395,911	1,818,179	4,592	—	—
\$50,000 or more	196,412	2,727,455	13,886	219,089	3,857,566	17,607	—	—
Montana								
Total	116,991	946,286	8,089	270,459	778,278	2,878	33,061	14,495
Under \$10,000 ²	10,917	65,393	5,990	69,253	23,285	336	19,505	10,929
\$10,000 under \$15,000	9,107	50,063	5,497	40,915	34,339	839	12,543	3,544
\$15,000 under \$30,000	38,305	234,532	6,123	86,907	169,570	1,951	1,013	22
\$30,000 under \$50,000	40,201	318,918	7,933	52,951	226,436	4,276	—	—
\$50,000 or more	18,461	277,380	15,025	20,433	324,648	15,888	—	—
Nebraska								
Total	208,368	1,911,002	9,171	591,741	1,955,460	3,305	49,590	21,264
Under \$10,000 ²	10,455	100,108	9,575	144,702	48,429	335	26,867	15,422
\$10,000 under \$15,000	11,396	72,591	6,370	84,524	76,212	902	20,928	5,802
\$15,000 under \$30,000	57,891	363,720	6,283	185,698	378,865	2,040	1,795	40
\$30,000 under \$50,000	80,145	625,346	7,803	121,196	535,697	4,420	—	—
\$50,000 or more	48,481	749,237	15,454	55,621	916,257	16,473	—	—
Nevada								
Total	160,612	1,756,325	10,935	430,511	1,908,667	4,433	36,578	15,606
Under \$10,000 ²	8,544	91,846	10,750	83,711	30,812	368	18,712	11,002
\$10,000 under \$15,000	9,300	62,385	6,708	67,688	61,626	910	16,517	4,575
\$15,000 under \$30,000	43,548	318,132	7,305	139,307	288,531	2,071	1,349	29
\$30,000 under \$50,000	56,459	505,525	8,954	89,385	407,172	4,555	—	—
\$50,000 or more	42,761	778,437	18,204	50,420	1,120,526	22,224	—	—
New Hampshire								
Total	177,605	1,936,714	10,905	478,414	2,211,103	4,622	22,463	9,344
Under \$10,000 ²	6,104	84,348	13,818	93,901	31,439	335	10,807	6,398
\$10,000 under \$15,000	6,524	87,606	13,428	60,795	60,395	993	10,686	2,925
\$15,000 under \$30,000	36,320	251,567	6,926	143,671	319,588	2,224	970	21
\$30,000 under \$50,000	66,746	575,005	8,615	109,119	507,221	4,648	—	—
\$50,000 or more	61,911	938,188	15,154	70,928	1,292,460	18,222	—	—
New Jersey								
Total	1,440,551	17,653,363	12,255	3,528,569	18,919,420	5,362	212,216	89,143
Under \$10,000 ²	45,270	427,354	9,440	679,225	230,072	339	103,080	60,722
\$10,000 under \$15,000	55,327	460,324	8,320	460,888	420,230	912	100,732	28,237
\$15,000 under \$30,000	281,230	1,967,934	6,998	1,023,875	2,246,324	2,194	8,404	184
\$30,000 under \$50,000	474,050	4,152,770	8,760	731,141	3,534,865	4,835	—	—
\$50,000 or more	584,674	10,644,981	18,207	633,440	12,487,929	19,714	—	—
New Mexico								
Total	179,114	1,674,405	9,348	477,467	1,523,963	3,192	84,794	37,922
Under \$10,000 ²	10,755	78,896	7,336	107,452	35,406	330	52,119	29,058
\$10,000 under \$15,000	10,398	62,590	6,019	75,137	61,070	813	30,257	8,811
\$15,000 under \$30,000	51,241	335,240	6,542	152,613	289,148	1,895	2,418	53
\$30,000 under \$50,000	62,537	519,525	8,307	92,925	402,788	4,335	—	—
\$50,000 or more	44,183	678,154	15,349	49,340	735,551	14,908	—	—
New York								
Total	3,223,852	41,574,221	12,896	6,908,152	34,943,261	5,058	556,373	246,400
Under \$10,000 ²	102,807	1,077,858	10,484	1,378,816	472,519	343	305,206	179,973
\$10,000 under \$15,000	128,169	950,505	7,416	900,487	818,098	909	231,642	66,000
\$15,000 under \$30,000	769,361	5,042,823	6,555	2,105,614	4,480,002	2,128	19,525	427
\$30,000 under \$50,000	1,166,244	9,817,372	8,418	1,438,714	6,684,915	4,646	—	—
\$50,000 or more	1,057,271	24,685,663	23,348	1,084,521	22,487,727	20,735	—	—
North Carolina								
Total	960,791	9,110,282	9,482	2,374,741	8,182,060	3,445	307,190	139,237
Under \$10,000 ²	36,872	247,966	6,725	516,043	167,900	325	167,848	101,268
\$10,000 under \$15,000	51,411	398,796	7,757	398,371	345,994	869	129,430	37,753
\$15,000 under \$30,000	269,199	1,620,610	6,020	739,211	1,467,511	1,985	9,912	216
\$30,000 under \$50,000	363,363	2,892,608	7,961	471,778	2,031,186	4,305	—	—
\$50,000 or more	239,946	3,950,302	16,463	249,338	4,169,469	16,722	—	—
North Dakota								
Total	72,577	624,402	8,603	237,805	706,667	2,972	22,087	9,242
Under \$10,000 ²	5,247	74,490	14,197	62,321	21,078	338	11,905	6,651
\$10,000 under \$15,000	4,496	29,525	6,567	35,587	31,741	892	9,391	2,573
\$15,000 under \$30,000	20,508	124,495	6,071	74,754	153,368	2,052	791	182
\$30,000 under \$50,000	27,528	200,878	7,297	46,689	211,188	4,523	—	—
\$50,000 or more	14,798	195,014	13,178	18,454	289,292	15,676	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
				(4)	(5)	(6)	(7)
Ohio							
Total.....	4,786,125	10,764,877	117,266,958	4,054,886	92,750,075	1,085,955	2,718,397
Under \$10,000 ²	1,530,285	2,345,936	6,547,357	1,170,173	5,166,555	164,418	176,914
\$10,000 under \$15,000.....	591,328	1,188,474	7,348,004	462,792	5,260,883	88,431	132,251
\$15,000 under \$30,000.....	1,291,027	3,010,038	28,241,803	1,142,898	23,317,841	254,694	403,653
\$30,000 under \$50,000.....	915,433	2,730,954	35,168,588	861,524	30,784,174	305,642	456,594
\$50,000 or more.....	458,052	1,489,475	39,961,206	417,499	28,220,622	272,770	1,548,985
Oklahoma							
Total.....	1,242,275	3,025,197	27,519,431	1,015,542	21,483,433	202,260	492,475
Under \$10,000 ²	423,629	760,187	1,044,353	313,479	1,504,105	28,922	37,631
\$10,000 under \$15,000.....	164,783	386,696	2,048,499	129,513	1,493,202	15,659	22,533
\$15,000 under \$30,000.....	336,727	894,906	7,321,132	289,039	5,847,498	49,024	69,598
\$30,000 under \$50,000.....	210,675	644,130	8,078,565	191,110	6,709,193	55,766	81,405
\$50,000 or more.....	106,461	339,278	9,026,882	92,401	5,929,435	52,889	281,308
Oregon							
Total.....	1,198,779	2,779,160	27,523,256	979,412	20,680,115	243,293	635,062
Under \$10,000 ²	398,757	653,782	1,413,721	296,578	1,390,000	43,539	55,102
\$10,000 under \$15,000.....	155,546	334,438	1,932,051	119,287	1,350,070	23,343	42,576
\$15,000 under \$30,000.....	326,751	818,089	7,136,096	279,478	5,617,138	61,736	119,083
\$30,000 under \$50,000.....	212,642	640,909	8,142,594	192,983	6,695,678	60,237	122,996
\$50,000 or more.....	105,083	331,942	8,898,794	91,086	5,627,229	54,438	295,305
Pennsylvania							
Total.....	5,310,917	11,855,065	131,421,755	4,393,649	100,661,126	1,242,683	3,678,378
Under \$10,000 ²	1,688,138	2,640,850	7,196,649	1,227,962	5,421,143	219,507	251,533
\$10,000 under \$15,000.....	688,011	1,378,812	8,548,315	532,852	6,013,404	112,447	202,582
\$15,000 under \$30,000.....	1,442,406	3,345,663	31,438,053	1,263,122	25,452,031	295,570	583,938
\$30,000 under \$50,000.....	973,852	2,846,158	37,358,242	904,694	31,991,282	312,282	640,625
\$50,000 or more.....	518,510	1,643,582	46,880,496	465,019	31,783,266	302,877	1,999,700
Rhode Island							
Total.....	462,777	981,068	11,856,787	399,017	9,011,613	103,010	280,375
Under \$10,000 ²	139,840	198,887	649,329	110,123	510,254	17,018	15,681
\$10,000 under \$15,000.....	61,924	110,847	771,792	51,782	594,908	9,361	13,386
\$15,000 under \$30,000.....	126,307	273,046	2,735,883	112,772	2,259,034	25,011	40,842
\$30,000 under \$50,000.....	86,717	248,524	3,332,269	81,086	2,841,244	25,794	47,738
\$50,000 or more.....	47,989	149,764	4,367,514	43,254	2,806,173	25,826	162,728
South Carolina							
Total.....	1,411,244	3,234,999	31,120,047	1,259,930	25,097,342	212,231	555,829
Under \$10,000 ²	483,395	783,280	2,116,357	412,443	1,969,194	29,027	34,241
\$10,000 under \$15,000.....	207,643	435,052	2,580,528	184,265	2,179,486	15,288	23,943
\$15,000 under \$30,000.....	374,296	940,074	8,060,023	342,827	6,907,156	48,914	80,785
\$30,000 under \$50,000.....	232,953	711,570	8,947,047	218,745	7,701,428	59,156	101,999
\$50,000 or more.....	112,957	365,023	9,416,092	101,650	6,340,078	59,846	314,861
South Dakota							
Total.....	294,131	717,164	5,536,433	229,583	3,925,121	56,115	117,689
Under \$10,000 ²	111,677	192,801	245,704	79,691	359,361	11,999	13,797
\$10,000 under \$15,000.....	42,238	96,857	524,512	32,236	356,956	6,398	10,240
\$15,000 under \$30,000.....	80,420	228,619	1,741,843	66,560	1,265,316	15,716	25,298
\$30,000 under \$50,000.....	43,811	144,967	1,654,883	38,318	1,233,296	13,442	23,490
\$50,000 or more.....	15,985	53,920	1,369,491	12,778	710,192	8,560	44,865
Tennessee							
Total.....	2,046,978	4,691,470	46,293,010	1,782,235	37,522,295	295,970	733,276
Under \$10,000 ²	704,929	1,180,004	2,824,771	567,384	2,710,621	43,173	46,544
\$10,000 under \$15,000.....	289,643	618,098	3,596,677	248,252	2,902,825	22,716	32,634
\$15,000 under \$30,000.....	548,477	1,362,839	11,850,253	499,011	10,156,128	68,188	101,744
\$30,000 under \$50,000.....	332,779	987,253	12,745,927	312,917	11,167,299	78,261	116,766
\$50,000 or more.....	171,150	543,276	15,275,382	154,671	10,585,422	83,632	435,588
Texas							
Total.....	6,772,813	16,412,759	164,815,221	5,797,575	132,952,793	1,088,303	3,044,003
Under \$10,000 ²	2,271,537	4,070,388	4,194,611	1,792,505	8,676,575	150,622	220,418
\$10,000 under \$15,000.....	877,595	2,075,937	10,899,542	743,078	8,673,126	69,320	106,156
\$15,000 under \$30,000.....	1,729,627	4,464,952	37,533,307	1,537,610	31,409,425	225,070	356,921
\$30,000 under \$50,000.....	1,141,318	3,401,793	44,047,902	1,052,130	37,623,565	282,192	454,404
\$50,000 or more.....	752,736	2,399,689	68,139,859	672,252	46,570,102	361,099	1,906,104
Utah							
Total.....	619,398	1,691,626	14,379,025	530,532	11,636,369	106,730	257,056
Under \$10,000 ²	202,216	325,606	599,962	158,802	715,947	17,305	19,417
\$10,000 under \$15,000.....	72,993	171,783	909,078	58,718	674,662	9,107	12,822
\$15,000 under \$30,000.....	166,878	507,114	3,675,837	147,886	3,025,792	26,451	40,173
\$30,000 under \$50,000.....	122,424	471,760	4,691,193	115,193	4,086,294	29,362	43,187
\$50,000 or more.....	54,887	215,363	4,502,955	49,933	3,133,674	24,505	141,457
Vermont							
Total.....	252,758	557,691	5,916,723	214,986	4,438,563	58,829	198,936
Under \$10,000 ²	80,223	120,494	324,530	61,588	286,037	10,893	14,051
\$10,000 under \$15,000.....	35,342	66,314	439,944	29,515	335,264	5,489	10,483
\$15,000 under \$30,000.....	69,923	164,460	1,517,026	62,673	1,240,299	14,092	30,793
\$30,000 under \$50,000.....	44,480	133,486	1,704,086	41,315	1,416,587	14,545	34,837
\$50,000 or more.....	22,790	72,937	1,931,137	19,895	1,160,376	13,810	108,772
Virginia							
Total.....	2,709,670	5,949,939	74,654,147	2,374,318	59,309,636	585,172	1,550,075
Under \$10,000 ²	780,603	1,145,688	3,235,411	633,205	2,996,538	77,232	82,259
\$10,000 under \$15,000.....	337,906	642,941	4,203,644	290,018	3,411,011	34,366	52,794
\$15,000 under \$30,000.....	706,869	1,581,794	15,401,201	636,500	13,054,283	114,735	180,502
\$30,000 under \$50,000.....	507,172	1,407,800	19,625,484	470,305	16,807,205	152,400	253,938
\$50,000 or more.....	377,120	1,171,716	32,188,407	344,290	23,040,599	206,439	980,582

•• See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Ohio						
Total	3,095,393	6,239,989	610,030	4,230,848	333,314	597,152
Under \$10,000 ²	719,410	917,767	184,986	121,486	58,005	90,386
\$10,000 under \$15,000	327,789	697,516	46,081	56,216	47,993	88,154
\$15,000 under \$30,000	850,715	1,531,304	137,617	237,580	120,367	239,368
\$30,000 under \$50,000	763,450	1,212,935	155,459	387,274	86,906	146,709
\$50,000 or more	434,029	1,880,467	185,887	3,428,292	20,043	32,535
Oklahoma						
Total	708,777	1,899,639	153,446	918,072	80,664	131,486
Under \$10,000 ²	163,696	275,920	25,457	83,790	18,254	29,928
\$10,000 under \$15,000	77,039	181,310	12,732	18,396	13,313	23,712
\$15,000 under \$30,000	200,732	432,637	36,306	65,901	30,073	48,811
\$30,000 under \$50,000	167,817	356,762	37,086	91,069	15,531	23,619
\$50,000 or more	99,493	653,010	41,865	658,916	3,493	5,416
Oregon						
Total	782,619	1,873,078	213,545	1,284,415	114,301	194,205
Under \$10,000 ²	188,251	278,320	36,488	71,407	24,767	34,130
\$10,000 under \$15,000	87,963	201,114	20,241	28,082	18,194	32,354
\$15,000 under \$30,000	223,620	449,559	53,665	109,227	42,982	77,899
\$30,000 under \$50,000	182,029	367,600	52,079	160,586	23,479	40,745
\$50,000 or more	100,756	576,485	51,072	915,113	4,879	9,077
Pennsylvania						
Total	3,670,097	7,474,324	720,199	5,059,846	466,444	868,234
Under \$10,000 ²	882,428	1,150,935	109,060	146,130	82,610	124,190
\$10,000 under \$15,000	415,297	847,226	57,943	73,244	70,381	131,472
\$15,000 under \$30,000	1,024,019	1,813,887	161,434	295,197	172,807	356,147
\$30,000 under \$50,000	850,203	1,419,657	172,677	484,660	113,953	205,673
\$50,000 or more	498,150	2,242,619	219,085	4,060,615	26,693	50,752
Rhode Island						
Total	315,388	674,992	69,244	629,258	40,311	60,637
Under \$10,000 ²	69,269	85,969	9,651	11,220	6,776	9,053
\$10,000 under \$15,000	35,252	66,451	5,310	7,212	6,393	9,026
\$15,000 under \$30,000	88,767	157,186	15,265	29,261	13,969	22,039
\$30,000 under \$50,000	75,810	136,449	16,989	55,290	10,514	15,774
\$50,000 or more	46,290	228,937	22,029	526,275	2,659	4,745
South Carolina						
Total	704,868	1,335,360	142,220	1,183,555	80,088	80,680
Under \$10,000 ²	139,476	177,482	18,378	41,079	23,542	24,060
\$10,000 under \$15,000	76,888	120,731	9,642	15,544	14,579	13,921
\$15,000 under \$30,000	202,316	293,074	30,589	64,091	25,786	25,969
\$30,000 under \$50,000	180,329	263,106	36,778	110,563	13,871	13,772
\$50,000 or more	105,859	480,967	46,833	952,278	2,310	2,958
South Dakota						
Total	196,993	495,242	61,492	294,527	12,233	14,753
Under \$10,000 ²	60,462	82,803	14,083	48,174	2,770	3,372
\$10,000 under \$15,000	25,718	62,298	7,419	14,811	2,529	2,997
\$15,000 under \$30,000	57,643	141,927	17,927	50,942	4,991	6,106
\$30,000 under \$50,000	37,886	97,402	13,266	53,157	1,773	2,032
\$50,000 or more	15,284	110,812	8,797	127,443	170	246
Tennessee						
Total	1,069,121	2,334,226	204,638	1,710,011	157,775	168,280
Under \$10,000 ²	230,826	327,870	28,782	70,210	42,414	43,134
\$10,000 under \$15,000	117,437	231,087	15,056	24,222	27,973	30,079
\$15,000 under \$30,000	302,740	524,656	44,469	94,323	56,551	60,432
\$30,000 under \$50,000	258,704	432,919	49,137	147,406	26,421	28,413
\$50,000 or more	159,414	817,694	67,194	1,373,850	4,416	6,222
Texas						
Total	3,619,964	11,205,227	839,291	8,097,595	441,467	888,969
Under \$10,000 ²	778,193	1,619,907	117,221	995,235	118,458	190,492
\$10,000 under \$15,000	347,444	752,948	52,872	79,804	76,742	158,098
\$15,000 under \$30,000	936,792	1,965,341	165,151	304,984	143,398	310,221
\$30,000 under \$50,000	865,457	1,878,052	200,381	484,840	77,797	171,185
\$50,000 or more	692,078	4,988,979	303,666	6,232,732	25,072	58,973
Utah						
Total	403,894	703,711	92,818	488,207	43,223	82,248
Under \$10,000 ²	92,674	101,372	15,016	36,468	8,291	12,602
\$10,000 under \$15,000	41,322	69,671	7,536	10,388	6,948	12,992
\$15,000 under \$30,000	114,767	163,539	22,713	37,714	17,075	36,701
\$30,000 under \$50,000	103,253	137,468	24,342	53,963	9,303	17,098
\$50,000 or more	51,878	231,661	23,211	349,674	1,606	2,855
Vermont						
Total	172,426	335,283	42,185	370,923	15,841	21,563
Under \$10,000 ²	41,801	49,230	6,669	14,103	3,455	4,386
\$10,000 under \$15,000	19,698	35,209	3,650	7,833	3,151	4,506
\$15,000 under \$30,000	49,398	77,761	9,927	30,930	5,859	8,057
\$30,000 under \$50,000	39,388	65,465	10,258	46,622	2,922	3,912
\$50,000 or more	22,141	107,618	11,681	271,435	454	702
Virginia						
Total	1,639,056	3,510,911	378,080	3,142,446	123,708	130,606
Under \$10,000 ²	308,240	399,431	44,179	132,027	23,088	23,894
\$10,000 under \$15,000	148,204	255,033	19,821	29,988	22,896	22,657
\$15,000 under \$30,000	419,479	662,881	66,253	127,309	46,258	49,048
\$30,000 under \$50,000	408,107	666,057	90,957	231,848	25,690	26,610
\$50,000 or more	355,026	1,527,509	156,870	2,621,274	5,776	8,397

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Ohio								
Total.....	1,557,372	14,237,232	9,142	4,091,529	15,568,113	3,805	311,329	135,671
Under \$10,000 ²	45,474	327,979	7,212	877,219	269,975	308	176,502	100,428
\$10,000 under \$15,000.....	61,108	373,904	6,119	560,657	500,320	892	124,118	35,009
\$15,000 under \$30,000.....	406,289	2,330,832	5,737	1,281,167	2,741,065	2,140	10,709	234
\$30,000 under \$50,000.....	624,041	4,668,831	7,482	914,644	4,147,896	4,535	—	—
\$50,000 or more.....	420,460	6,535,686	15,544	457,842	7,908,857	17,274	—	—
Oklahoma								
Total.....	424,385	3,999,247	9,424	1,016,186	3,515,864	3,460	138,088	62,755
Under \$10,000 ²	26,007	211,370	8,127	217,709	75,200	345	82,123	47,834
\$10,000 under \$15,000.....	24,584	155,678	6,332	149,793	123,600	825	51,824	14,832
\$15,000 under \$30,000.....	123,042	802,748	6,524	332,105	648,941	1,954	4,141	89
\$30,000 under \$50,000.....	152,737	1,248,463	8,174	210,259	912,025	4,338	—	—
\$50,000 or more.....	98,015	1,580,988	16,130	106,320	1,756,098	16,517	—	—
Oregon								
Total.....	476,404	4,821,905	10,121	1,002,296	3,369,459	3,362	91,307	40,014
Under \$10,000 ²	31,425	240,155	7,642	218,666	71,308	326	52,946	30,106
\$10,000 under \$15,000.....	29,441	262,832	8,927	143,934	123,601	859	35,268	9,841
\$15,000 under \$30,000.....	139,984	956,626	6,834	322,484	643,301	1,995	3,093	67
\$30,000 under \$50,000.....	174,226	1,555,018	8,925	212,216	888,746	4,188	—	—
\$50,000 or more.....	101,328	1,807,274	17,836	104,996	1,642,503	15,643	—	—
Pennsylvania								
Total.....	1,626,298	14,898,308	9,144	4,547,167	18,199,689	4,002	330,058	142,489
Under \$10,000 ²	51,239	421,359	8,223	970,821	300,633	310	180,260	103,154
\$10,000 under \$15,000.....	67,304	408,824	6,074	654,518	584,709	893	138,150	39,080
\$15,000 under \$30,000.....	409,081	2,485,991	6,011	1,430,962	3,048,654	2,130	11,648	255
\$30,000 under \$50,000.....	632,381	4,732,796	7,484	972,675	4,463,182	4,589	—	—
\$50,000 or more.....	466,293	6,849,338	14,689	518,191	9,802,511	18,917	—	—
Rhode Island								
Total.....	148,185	1,524,277	10,286	407,961	1,624,975	3,983	24,436	10,451
Under \$10,000 ²	4,483	31,580	7,044	88,719	28,980	327	12,841	7,444
\$10,000 under \$15,000.....	5,782	40,103	6,936	59,407	57,205	963	10,691	2,987
\$15,000 under \$30,000.....	33,976	220,095	6,478	125,278	270,990	2,163	904	20
\$30,000 under \$50,000.....	58,929	470,242	7,980	86,607	393,413	4,543	—	—
\$50,000 or more.....	45,015	762,257	16,933	47,950	874,387	18,235	—	—
South Carolina								
Total.....	477,540	4,411,663	9,238	1,157,729	3,677,911	3,177	176,074	81,784
Under \$10,000 ²	17,409	166,899	9,587	250,478	79,958	319	102,063	61,579
\$10,000 under \$15,000.....	27,185	170,489	6,271	191,668	162,353	847	68,649	20,088
\$15,000 under \$30,000.....	141,731	866,615	6,115	370,045	711,222	1,921	5,362	117
\$30,000 under \$50,000.....	182,610	1,480,802	8,109	232,669	975,166	4,191	—	—
\$50,000 or more.....	108,605	1,726,858	15,900	112,869	1,749,211	15,498	—	—
South Dakota								
Total.....	63,175	489,933	7,755	242,398	709,050	2,925	27,469	11,771
Under \$10,000 ²	4,400	31,641	7,191	65,079	22,052	339	15,388	8,638
\$10,000 under \$15,000.....	4,498	29,690	6,601	38,783	34,256	883	11,170	3,113
\$15,000 under \$30,000.....	20,179	122,329	6,062	78,933	158,309	2,006	911	20
\$30,000 under \$50,000.....	23,173	164,765	7,110	43,637	196,287	4,498	—	—
\$50,000 or more.....	10,925	141,508	12,953	15,966	298,146	18,674	—	—
Tennessee								
Total.....	496,836	4,468,912	8,995	1,684,986	6,202,822	3,681	242,203	111,225
Under \$10,000 ²	20,082	152,830	7,610	369,143	121,758	330	143,567	84,495
\$10,000 under \$15,000.....	25,633	185,715	7,245	269,159	227,717	846	91,294	26,570
\$15,000 under \$30,000.....	129,782	809,997	6,241	543,214	1,091,914	2,010	7,342	160
\$30,000 under \$50,000.....	182,132	1,362,391	7,480	332,419	1,516,152	4,561	—	—
\$50,000 or more.....	139,207	1,957,979	14,065	171,051	3,245,281	18,973	—	—
Texas								
Total.....	1,901,260	20,877,852	10,981	5,516,129	23,936,482	4,339	818,317	373,886
Under \$10,000 ²	99,696	1,286,253	12,902	1,147,291	403,048	351	491,958	285,190
\$10,000 under \$15,000.....	86,903	756,251	8,702	777,281	656,709	845	303,243	88,188
\$15,000 under \$30,000.....	433,549	3,072,094	7,086	1,700,843	3,451,718	2,029	23,116	508
\$30,000 under \$50,000.....	653,166	5,434,368	8,320	1,138,973	5,296,264	4,650	—	—
\$50,000 or more.....	627,946	10,328,886	16,449	751,741	14,128,745	18,795	—	—
Utah								
Total.....	276,441	2,842,649	10,283	517,880	1,583,724	3,058	48,707	20,753
Under \$10,000 ²	14,714	116,952	7,948	113,111	34,376	304	26,209	15,038
\$10,000 under \$15,000.....	15,150	92,887	6,131	65,784	54,442	828	20,631	5,675
\$15,000 under \$30,000.....	87,006	621,377	7,142	162,305	289,014	1,781	1,867	40
\$30,000 under \$50,000.....	106,434	1,024,952	9,630	121,934	441,396	3,620	—	—
\$50,000 or more.....	53,137	986,481	18,565	54,746	764,496	13,964	—	—
Vermont								
Total.....	79,914	750,092	9,386	220,774	762,157	3,452	15,925	6,637
Under \$10,000 ²	3,315	31,122	9,388	50,618	16,985	336	8,264	4,673
\$10,000 under \$15,000.....	3,716	22,566	6,073	33,748	32,266	956	7,060	1,951
\$15,000 under \$30,000.....	20,753	128,647	6,199	69,263	145,472	2,100	601	13
\$30,000 under \$50,000.....	30,877	238,611	7,728	44,377	197,487	4,450	—	—
\$50,000 or more.....	21,253	329,146	15,487	22,768	369,947	16,249	—	—
Virginia								
Total.....	1,018,812	11,560,064	11,347	2,363,623	10,170,891	4,303	188,517	83,382
Under \$10,000 ²	29,424	264,831	9,001	464,808	148,453	319	100,301	60,032
\$10,000 under \$15,000.....	36,546	265,131	7,255	316,733	287,026	906	81,258	23,198
\$15,000 under \$30,000.....	225,578	1,550,908	6,875	698,824	1,456,049	2,084	6,958	152
\$30,000 under \$50,000.....	368,539	3,298,576	8,950	506,364	2,261,195	4,466	—	—
\$50,000 or more.....	358,725	6,180,618	17,229	376,894	6,018,168	15,968	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Washington							
Total.....	2,051,168	4,662,277	52,165,380	1,712,267	40,240,261	434,758	1,162,212
Under \$10,000 ²	612,631	938,878	2,050,582	470,736	2,193,580	66,706	78,973
\$10,000 under \$15,000.....	249,730	507,915	3,104,481	194,271	2,225,217	36,196	64,396
\$15,000 under \$30,000.....	551,860	1,297,989	12,082,852	471,801	9,618,840	104,574	197,856
\$30,000 under \$50,000.....	405,855	1,191,059	15,647,776	370,579	13,128,935	112,292	216,473
\$50,000 or more.....	231,092	726,436	19,279,689	204,880	13,073,689	114,990	604,514
West Virginia							
Total.....	671,358	1,627,616	14,483,000	557,248	11,352,901	119,406	289,494
Under \$10,000 ²	232,772	410,193	1,058,367	173,053	772,715	18,810	18,883
\$10,000 under \$15,000.....	93,277	218,827	1,156,240	72,167	813,409	11,354	17,156
\$15,000 under \$30,000.....	176,251	469,072	3,833,939	155,043	3,108,281	29,657	49,697
\$30,000 under \$50,000.....	120,945	374,399	4,633,647	114,040	4,051,423	33,903	55,796
\$50,000 or more.....	48,113	155,125	3,800,807	42,945	2,607,073	25,682	147,962
Wisconsin							
Total.....	2,120,739	4,852,496	50,642,198	1,794,701	39,935,631	487,345	1,184,393
Under \$10,000 ²	701,850	1,075,026	2,798,129	534,238	2,337,392	88,707	86,833
\$10,000 under \$15,000.....	255,823	509,420	3,174,671	199,610	2,220,806	45,160	72,459
\$15,000 under \$30,000.....	544,192	1,311,540	11,951,569	480,482	9,643,785	115,354	200,831
\$30,000 under \$50,000.....	422,342	1,310,682	16,236,981	399,493	14,116,295	129,187	212,287
\$50,000 or more.....	196,532	645,828	16,480,848	180,878	11,617,353	108,937	611,983
Wyoming							
Total.....	196,475	482,709	4,509,276	164,899	3,550,562	40,675	120,878
Under \$10,000 ²	65,424	106,464	109,793	49,947	227,224	7,064	10,272
\$10,000 under \$15,000.....	23,019	51,607	285,817	18,491	206,846	3,363	6,189
\$15,000 under \$30,000.....	49,591	134,000	1,087,415	43,103	865,829	9,564	19,750
\$30,000 under \$50,000.....	40,001	129,186	1,547,260	37,112	1,327,752	11,461	21,668
\$50,000 or more.....	18,440	61,452	1,478,991	16,246	922,911	9,223	62,999
Other areas ³							
Total.....	533,875	1,088,548	8,223,909	304,667	12,529,459	119,620	490,030
Under \$10,000 ²	341,534	561,147	-627,565	148,694	-3,087,568	49,085	58,155
\$10,000 under \$15,000.....	44,299	109,797	545,004	31,781	748,072	9,813	27,263
\$15,000 under \$30,000.....	67,001	178,015	1,433,102	53,460	1,786,941	18,874	66,281
\$30,000 under \$50,000.....	37,375	105,756	1,435,678	32,233	1,694,179	14,722	62,139
\$50,000 or more.....	43,666	133,833	5,437,688	38,499	5,212,699	27,126	276,192

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Washington						
Total.....	1,371,010	3,322,649	367,802	2,433,084	180,279	332,075
Under \$10,000 ²	287,431	401,551	50,040	109,217	34,345	53,056
\$10,000 under \$15,000.....	139,552	301,047	29,094	36,412	28,648	52,139
\$15,000 under \$30,000.....	377,977	755,322	86,911	154,287	65,741	130,250
\$30,000 under \$50,000.....	345,590	676,587	94,569	259,246	40,842	75,910
\$50,000 or more.....	220,460	1,188,142	107,188	1,873,922	10,703	20,720
West Virginia						
Total.....	403,921	788,994	64,458	329,889	70,171	132,858
Under \$10,000 ²	97,822	130,238	9,793	11,768	14,782	22,294
\$10,000 under \$15,000.....	49,589	104,168	5,926	8,929	11,083	23,194
\$15,000 under \$30,000.....	112,995	205,581	15,603	31,769	26,847	56,270
\$30,000 under \$50,000.....	98,456	149,332	16,110	43,921	15,013	26,885
\$50,000 or more.....	45,059	199,675	17,026	233,502	2,446	4,215
Wisconsin						
Total.....	1,578,185	3,004,062	369,779	2,096,751	206,973	318,547
Under \$10,000 ²	415,045	482,243	66,169	115,964	33,890	44,257
\$10,000 under \$15,000.....	170,129	358,812	35,184	65,858	29,326	47,034
\$15,000 under \$30,000.....	418,840	746,078	91,454	232,730	75,685	126,872
\$30,000 under \$50,000.....	383,419	580,679	90,143	278,052	56,730	83,663
\$50,000 or more.....	190,752	836,250	86,829	1,404,147	11,342	16,721
Wyoming						
Total.....	130,058	310,436	33,814	227,495	19,130	38,746
Under \$10,000 ²	32,112	43,873	6,228	19,068	4,084	7,132
\$10,000 under \$15,000.....	13,116	26,993	2,887	4,845	3,255	7,182
\$15,000 under \$30,000.....	33,980	66,906	8,039	17,985	7,516	16,281
\$30,000 under \$50,000.....	33,462	60,298	8,702	24,557	3,649	6,934
\$50,000 or more.....	17,388	112,366	7,958	161,040	626	1,217
Other areas ⁶						
Total.....	265,846	915,199	102,768	1,025,389	6,945	15,970
Under \$10,000 ²	132,873	310,042	46,127	75,603	2,288	4,949
\$10,000 under \$15,000.....	24,452	71,753	7,312	21,523	1,102	2,755
\$15,000 under \$30,000.....	42,177	137,293	14,458	65,387	2,089	4,681
\$30,000 under \$50,000.....	27,741	105,631	11,686	76,943	936	2,202
\$50,000 or more.....	38,603	290,480	23,185	785,933	530	1,383

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 2. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1987

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Washington								
Total.....	684,997	6,652,293	9,711	1,765,588	7,214,494	4,086	126,579	54,063
Under \$10,000 ²	33,062	411,157	12,436	350,789	114,759	327	69,989	39,450
\$10,000 under \$15,000.....	32,884	277,154	8,428	233,572	209,338	896	52,024	14,514
\$15,000 under \$30,000.....	170,210	1,152,060	6,768	545,175	1,159,681	2,127	4,566	99
\$30,000 under \$50,000.....	256,237	2,091,159	8,161	405,188	1,874,857	4,627	—	—
\$50,000 or more.....	192,604	2,720,763	14,126	230,864	3,855,859	16,702	—	—
West Virginia								
Total.....	149,330	1,244,341	8,333	549,736	1,746,777	3,177	72,723	32,137
Under \$10,000 ²	4,577	31,933	6,977	118,298	35,743	302	41,912	23,858
\$10,000 under \$15,000.....	5,775	34,097	5,904	87,192	68,744	788	28,536	8,228
\$15,000 under \$30,000.....	35,133	211,770	6,028	175,315	348,778	1,989	2,275	51
\$30,000 under \$50,000.....	63,256	438,425	6,931	120,857	546,697	4,524	—	—
\$50,000 or more.....	40,589	528,116	13,011	48,074	746,815	15,535	—	—
Wisconsin								
Total.....	784,824	7,165,343	9,130	1,829,563	6,362,271	3,477	114,195	48,549
Under \$10,000 ²	33,207	232,985	7,016	430,123	124,406	289	63,657	35,559
\$10,000 under \$15,000.....	34,432	208,345	6,051	242,879	217,978	897	46,501	12,903
\$15,000 under \$30,000.....	195,788	1,198,421	6,121	538,480	1,123,874	2,087	4,037	87
\$30,000 under \$50,000.....	332,048	2,588,844	7,797	421,663	1,796,764	4,261	—	—
\$50,000 or more.....	189,349	2,936,748	15,510	196,418	3,099,249	15,779	—	—
Wyoming								
Total.....	61,055	511,103	8,371	164,777	605,030	3,672	15,897	6,894
Under \$10,000 ²	3,670	28,241	7,695	36,258	11,940	329	8,857	5,033
\$10,000 under \$15,000.....	3,075	18,961	6,166	21,250	18,158	854	6,515	1,850
\$15,000 under \$30,000.....	15,500	99,590	6,425	48,920	98,840	2,020	525	11
\$30,000 under \$50,000.....	24,658	185,903	7,539	39,927	181,116	4,536	—	—
\$50,000 or more.....	14,152	178,408	12,607	18,422	294,976	16,012	—	—
Other areas ⁶								
Total.....	135,553	1,237,628	9,130	310,416	1,302,536	4,196	1,620	694
Under \$10,000 ²	43,383	118,116	2,723	144,102	122,601	851	878	500
\$10,000 under \$15,000.....	12,013	59,089	4,919	35,348	32,126	909	681	193
\$15,000 under \$30,000.....	25,984	174,280	6,707	56,754	112,332	1,979	61	1
\$30,000 under \$50,000.....	20,688	194,359	9,395	32,478	152,161	4,685	—	—
\$50,000 or more.....	33,485	691,784	20,660	41,734	883,316	21,165	—	—

¹ Includes data for taxpayers who checked the age and blindness box. See Data Sources and Limitations for additional information.² Includes returns with adjusted gross deficit.³ See Data Sources and Limitations for additional information.⁴ Before earned income credit. See Data Sources and Limitations for additional information.⁵ Includes both the refundable and nonrefundable portions. See Data Sources and Limitations for additional information.⁶ Includes returns filed from Army Post Office and Fleet Post Office addresses by service men and women stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

Individual Income Tax Returns Data by State

Table 3.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total							
Total.....	110,347,997	239,514,466	3,064,260,316	93,112,625	2,323,519,932	22,700,745	75,988,702
Under \$10,000 ²	33,924,339	44,247,253	106,040,401	26,158,675	125,250,691	3,368,479	4,228,481
\$10,000 under \$15,000.....	13,851,205	28,559,352	172,159,626	11,152,859	129,002,705	1,717,200	3,058,935
\$15,000 under \$30,000.....	28,538,663	66,092,504	619,843,406	24,843,522	502,681,429	4,832,356	9,198,487
\$30,000 under \$50,000.....	20,039,568	56,855,631	775,429,867	18,393,142	654,092,009	5,643,413	10,650,127
\$50,000 or more.....	13,994,222	43,759,726	1,390,787,016	12,564,427	912,493,098	7,139,297	48,852,672
Alabama							
Total.....	1,624,169	3,740,501	38,631,351	1,415,081	30,400,914	240,027	654,291
Under \$10,000 ²	554,823	837,325	2,337,534	455,171	2,182,479	31,937	36,245
\$10,000 under \$15,000.....	230,283	520,030	2,851,974	195,489	2,276,403	16,736	23,745
\$15,000 under \$30,000.....	412,213	1,066,788	8,923,535	368,938	7,476,585	51,171	75,253
\$30,000 under \$50,000.....	273,082	825,032	10,531,243	255,343	9,139,333	64,551	93,088
\$50,000 or more.....	153,768	491,326	13,987,065	140,140	9,326,114	75,632	425,960
Alaska							
Total.....	335,723	505,427	7,327,236	206,144	5,796,686	74,375	101,712
Under \$10,000 ²	164,339	68,912	144,551	51,417	225,842	20,939	13,853
\$10,000 under \$15,000.....	23,606	42,409	293,085	20,476	222,389	5,361	5,229
\$15,000 under \$30,000.....	53,791	119,810	1,183,968	47,703	941,323	13,854	14,712
\$30,000 under \$50,000.....	46,335	124,153	1,810,592	42,481	1,491,891	13,896	16,262
\$50,000 or more.....	47,652	150,143	3,895,040	44,067	2,915,241	20,325	51,656
Arizona							
Total.....	1,519,960	3,494,368	39,321,905	1,258,387	29,360,872	311,731	1,082,830
Under \$10,000 ²	472,601	703,241	1,453,192	371,720	1,838,421	45,566	69,174
\$10,000 under \$15,000.....	206,663	454,565	2,567,375	164,505	1,913,879	28,055	59,711
\$15,000 under \$30,000.....	400,317	993,926	8,659,256	336,671	6,795,186	75,580	175,423
\$30,000 under \$50,000.....	266,805	790,792	10,310,678	236,192	8,389,742	77,220	190,362
\$50,000 or more.....	173,574	551,844	16,331,404	149,299	10,423,644	85,310	588,160
Arkansas							
Total.....	931,942	2,192,141	19,932,167	777,050	14,988,171	136,460	371,450
Under \$10,000 ²	332,630	533,966	1,172,599	260,021	1,232,658	20,807	26,009
\$10,000 under \$15,000.....	140,560	331,887	1,742,716	114,728	1,317,709	12,576	17,628
\$15,000 under \$30,000.....	252,378	683,902	5,435,621	218,797	4,343,265	35,452	52,434
\$30,000 under \$50,000.....	140,366	432,237	5,363,936	126,744	4,388,451	35,226	52,924
\$50,000 or more.....	66,008	210,149	6,217,295	56,760	3,706,088	32,399	222,455
California							
Total.....	13,011,556	28,988,188	398,830,750	10,976,325	298,090,477	2,440,579	9,108,789
Under \$10,000 ²	3,750,544	5,601,239	8,533,866	2,947,494	15,107,893	315,994	485,984
\$10,000 under \$15,000.....	1,594,942	3,419,804	19,788,314	1,302,748	15,216,080	167,453	353,324
\$15,000 under \$30,000.....	3,289,473	7,555,497	71,576,705	2,828,880	57,939,027	489,578	1,100,794
\$30,000 under \$50,000.....	2,359,182	6,308,863	91,529,494	2,121,557	75,786,093	576,651	1,296,958
\$50,000 or more.....	2,017,415	6,102,785	207,402,371	1,775,646	134,041,384	890,903	5,871,729
Colorado							
Total.....	1,493,390	3,191,124	39,650,406	1,263,642	30,881,162	341,605	903,416
Under \$10,000 ²	455,187	559,904	800,523	350,800	1,682,775	52,772	68,978
\$10,000 under \$15,000.....	181,786	361,680	2,262,654	148,363	1,713,741	23,884	42,146
\$15,000 under \$30,000.....	385,745	880,429	8,405,430	336,205	6,783,923	75,017	123,178
\$30,000 under \$50,000.....	278,947	788,642	10,805,458	255,692	9,054,892	88,321	143,162
\$50,000 or more.....	191,725	600,469	17,376,341	172,582	11,645,831	101,611	525,952
Connecticut							
Total.....	1,676,421	3,289,708	62,072,787	1,422,022	46,785,615	473,788	1,740,695
Under \$10,000 ²	422,799	376,357	1,477,785	311,610	1,427,008	71,020	84,204
\$10,000 under \$15,000.....	165,635	284,020	2,069,248	129,793	1,485,753	30,556	57,357
\$15,000 under \$30,000.....	428,147	794,143	9,385,003	376,077	7,694,706	88,535	182,001
\$30,000 under \$50,000.....	335,842	851,224	13,130,602	308,339	11,068,837	107,227	248,816
\$50,000 or more.....	323,998	983,964	36,010,149	296,203	25,109,311	176,450	1,168,317
Delaware							
Total.....	315,769	655,617	9,221,529	271,714	7,038,419	84,226	317,684
Under \$10,000 ²	88,091	97,574	382,731	70,537	326,524	10,296	12,294
\$10,000 under \$15,000.....	40,538	76,520	505,023	33,243	388,535	5,706	9,433
\$15,000 under \$30,000.....	79,985	170,902	1,731,829	69,664	1,396,193	16,756	30,792
\$30,000 under \$50,000.....	60,544	165,213	2,353,841	55,716	1,979,507	22,332	40,241
\$50,000 or more.....	46,611	145,408	4,248,105	42,554	2,947,660	29,136	224,924
District of Columbia							
Total.....	324,211	591,833	9,766,300	276,912	6,907,891	53,708	373,549
Under \$10,000 ²	84,300	111,779	264,283	67,601	347,353	6,091	11,039
\$10,000 under \$15,000.....	45,228	83,051	566,678	38,249	457,164	2,791	5,160
\$15,000 under \$30,000.....	104,924	198,076	2,241,834	93,633	1,918,066	10,456	19,442
\$30,000 under \$50,000.....	49,945	100,058	1,906,901	44,065	1,561,922	12,398	31,204
\$50,000 or more.....	39,814	98,869	4,786,604	33,364	2,623,386	21,972	306,704
Florida							
Total.....	5,760,473	12,559,455	159,547,112	4,590,123	103,935,039	1,284,200	6,900,083
Under \$10,000 ²	1,793,278	2,582,435	6,277,003	1,375,516	6,836,323	200,908	388,019
\$10,000 under \$15,000.....	856,748	1,792,177	10,640,084	665,342	7,666,057	131,680	330,780
\$15,000 under \$30,000.....	1,558,139	3,677,058	33,452,615	1,266,782	24,953,443	326,346	982,795
\$30,000 under \$50,000.....	922,520	2,580,568	35,518,536	779,597	26,990,313	287,916	1,034,024
\$50,000 or more.....	629,788	1,927,217	73,658,874	502,886	37,488,903	337,350	4,164,465
Georgia							
Total.....	2,741,437	5,946,155	73,301,704	2,437,986	58,361,704	440,588	1,317,688
Under \$10,000 ²	851,676	1,133,806	3,007,828	714,507	3,455,780	53,809	60,545
\$10,000 under \$15,000.....	369,162	755,851	4,592,584	323,524	3,824,975	24,719	38,393
\$15,000 under \$30,000.....	712,124	1,655,396	15,381,242	647,275	13,160,520	84,138	124,916
\$30,000 under \$50,000.....	475,186	1,356,256	18,388,533	445,494	15,905,768	113,702	170,168
\$50,000 or more.....	333,289	1,044,846	31,931,517	307,186	22,014,661	164,220	923,666

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
United States, total						
Total.....	69,092,447	187,812,998	12,612,979	152,209,406	6,728,666	11,320,207
Under \$10,000 ²	14,431,057	21,028,752	1,617,342	6,446,889	1,342,758	1,935,653
\$10,000 under \$15,000.....	6,924,098	15,023,906	855,413	954,070	1,071,367	1,784,837
\$15,000 under \$30,000.....	18,000,532	36,880,121	2,504,041	4,268,043	2,247,114	4,031,425
\$30,000 under \$50,000.....	16,497,515	33,469,537	2,874,298	7,419,668	1,535,026	2,590,085
\$50,000 or more.....	13,239,245	81,410,682	4,761,885	133,120,736	532,401	978,207
Alabama						
Total.....	823,921	1,874,542	127,727	1,288,844	139,851	130,638
Under \$10,000 ²	165,975	222,411	15,408	30,627	37,817	39,216
\$10,000 under \$15,000.....	86,978	167,684	8,357	10,129	24,988	23,088
\$15,000 under \$30,000.....	220,328	393,659	25,945	44,258	44,947	41,415
\$30,000 under \$50,000.....	208,471	347,779	30,843	73,859	26,282	21,777
\$50,000 or more.....	142,169	743,009	47,174	1,129,972	5,817	5,142
Alaska						
Total.....	172,909	265,772	28,508	160,774	30,101	66,121
Under \$10,000 ²	53,241	28,232	3,615	10,218	4,746	7,838
\$10,000 under \$15,000.....	10,480	10,025	1,208	1,208	3,762	7,435
\$15,000 under \$30,000.....	30,931	34,206	4,233	6,544	9,035	20,487
\$30,000 under \$50,000.....	34,999	49,558	6,188	11,994	7,597	18,938
\$50,000 or more.....	43,258	143,751	13,264	130,735	4,961	11,423
Arizona						
Total.....	909,835	2,991,688	207,231	2,174,821	71,984	107,553
Under \$10,000 ²	179,580	312,719	27,816	164,716	17,715	26,055
\$10,000 under \$15,000.....	101,144	231,169	16,953	11,984	12,852	20,220
\$15,000 under \$30,000.....	252,143	595,607	47,248	64,155	23,755	35,807
\$30,000 under \$50,000.....	214,766	540,130	48,168	126,398	13,276	18,898
\$50,000 or more.....	162,202	1,312,063	67,046	1,807,568	4,386	6,573
Arkansas						
Total.....	480,959	1,313,481	95,458	797,504	76,374	109,331
Under \$10,000 ²	111,780	175,304	14,823	41,165	20,203	26,891
\$10,000 under \$15,000.....	58,558	137,513	9,003	12,803	14,448	20,718
\$15,000 under \$30,000.....	140,905	317,446	24,702	49,829	28,225	41,848
\$30,000 under \$50,000.....	108,058	249,553	22,379	65,366	11,780	17,010
\$50,000 or more.....	61,658	433,665	24,551	628,341	1,718	2,864
California						
Total.....	7,928,165	25,303,609	1,550,499	24,807,729	858,561	1,377,211
Under \$10,000 ²	1,395,428	2,291,309	164,062	1,212,271	205,790	297,960
\$10,000 under \$15,000.....	739,074	1,508,644	88,463	89,548	135,164	225,300
\$15,000 under \$30,000.....	1,994,928	4,164,995	273,096	473,938	258,553	440,427
\$30,000 under \$50,000.....	1,901,991	4,226,111	340,036	1,017,184	170,880	269,520
\$50,000 or more.....	1,896,744	13,112,550	684,842	22,014,788	88,174	144,004
Colorado						
Total.....	988,010	2,375,337	219,952	1,907,519	79,630	145,969
Under \$10,000 ²	211,913	302,659	31,666	124,176	15,177	23,628
\$10,000 under \$15,000.....	95,057	172,922	14,739	11,394	13,095	24,392
\$15,000 under \$30,000.....	260,268	453,721	45,748	62,740	28,563	55,186
\$30,000 under \$50,000.....	238,054	436,036	52,311	101,733	17,548	32,891
\$50,000 or more.....	182,718	1,009,999	75,488	1,607,476	5,247	9,872
Connecticut						
Total.....	1,262,390	3,614,724	222,347	3,750,965	85,468	143,654
Under \$10,000 ²	243,703	365,111	23,324	83,031	9,068	13,715
\$10,000 under \$15,000.....	101,099	244,740	10,559	9,024	10,468	17,880
\$15,000 under \$30,000.....	304,436	646,165	34,187	48,947	28,145	48,036
\$30,000 under \$50,000.....	297,794	680,069	45,900	117,535	25,617	40,790
\$50,000 or more.....	315,358	1,678,639	108,377	3,492,428	13,170	23,233
Delaware						
Total.....	198,005	441,525	33,520	365,116	16,410	30,468
Under \$10,000 ²	37,294	45,781	3,302	8,385	1,901	2,457
\$10,000 under \$15,000.....	18,626	37,524	1,778	1,812	1,859	3,260
\$15,000 under \$30,000.....	48,248	91,888	5,690	8,769	4,577	10,488
\$30,000 under \$50,000.....	49,629	86,315	7,622	18,565	5,745	10,579
\$50,000 or more.....	44,208	180,017	15,128	327,585	2,328	3,684
District of Columbia						
Total.....	166,102	529,420	28,587	699,409	10,301	25,109
Under \$10,000 ²	24,517	46,703	2,360	69,685	3,066	6,124
\$10,000 under \$15,000.....	16,014	18,709	1,135	1,669	2,365	5,802
\$15,000 under \$30,000.....	50,866	61,786	3,972	6,387	3,331	9,218
\$30,000 under \$50,000.....	37,836	73,914	5,800	13,335	1,080	2,751
\$50,000 or more.....	36,869	328,308	15,320	608,333	459	1,214
Florida						
Total.....	3,409,369	14,521,561	828,824	13,465,894	169,573	287,340
Under \$10,000 ²	692,469	1,329,180	109,608	437,330	38,793	54,440
\$10,000 under \$15,000.....	419,474	1,109,337	70,972	31,580	28,687	48,113
\$15,000 under \$30,000.....	968,562	2,873,864	190,924	253,203	57,402	101,436
\$30,000 under \$50,000.....	738,350	2,511,871	182,202	539,821	32,704	58,703
\$50,000 or more.....	590,514	6,697,309	275,118	12,203,960	11,987	24,648
Georgia						
Total.....	1,380,540	3,324,720	241,639	3,398,371	154,085	173,239
Under \$10,000 ²	250,962	355,959	26,092	271,477	30,684	32,597
\$10,000 under \$15,000.....	124,615	233,718	13,068	21,232	26,815	29,990
\$15,000 under \$30,000.....	349,214	603,682	42,401	87,569	50,818	57,425
\$30,000 under \$50,000.....	349,465	593,572	55,268	152,401	35,163	39,070
\$50,000 or more.....	306,284	1,537,789	104,810	2,865,692	10,605	14,157

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Hawaii							
Total	520,575	1,087,534	14,215,978	444,213	10,565,916	109,100	298,063
Under \$10,000 ²	150,713	168,090	393,553	116,715	554,668	15,602	16,170
\$10,000 under \$15,000	69,067	126,701	860,481	58,805	692,008	7,483	10,045
\$15,000 under \$30,000	142,131	317,505	3,052,250	125,574	2,503,318	25,112	35,199
\$30,000 under \$50,000	90,175	258,042	3,494,660	82,063	2,843,566	26,071	45,119
\$50,000 or more	68,489	217,196	6,415,034	61,056	3,972,356	34,832	191,530
Idaho							
Total	391,193	971,502	8,632,145	322,615	6,569,722	72,705	189,931
Under \$10,000 ²	131,038	193,818	200,372	100,636	475,775	12,398	14,896
\$10,000 under \$15,000	52,044	125,702	646,368	40,557	454,263	6,737	11,294
\$15,000 under \$30,000	107,981	312,548	2,352,697	92,265	1,823,260	18,729	32,229
\$30,000 under \$50,000	69,015	232,513	2,638,454	62,488	2,149,950	18,974	30,711
\$50,000 or more	31,115	106,921	2,794,254	26,669	1,666,474	15,867	100,801
Illinois							
Total	5,196,346	11,192,574	154,863,207	4,386,496	117,209,417	1,212,627	4,015,757
Under \$10,000 ²	1,548,813	1,873,479	5,326,701	1,177,896	5,228,415	188,628	221,898
\$10,000 under \$15,000	594,529	1,202,220	7,398,824	464,597	5,328,504	90,792	162,756
\$15,000 under \$30,000	1,318,015	2,942,415	28,724,458	1,147,923	23,311,683	248,686	480,825
\$30,000 under \$50,000	1,004,621	2,861,324	39,022,158	930,116	33,294,227	295,232	576,241
\$50,000 or more	730,368	2,313,136	74,391,066	665,964	50,046,588	389,289	2,574,037
Indiana							
Total	2,443,546	5,423,655	62,375,784	2,076,271	48,984,772	470,265	1,134,884
Under \$10,000 ²	775,394	979,485	2,852,250	598,599	2,634,118	68,258	70,509
\$10,000 under \$15,000	297,211	610,437	3,695,383	234,078	2,700,084	36,869	53,890
\$15,000 under \$30,000	616,450	1,499,675	13,440,541	539,407	10,979,570	98,145	159,600
\$30,000 under \$50,000	483,705	1,455,065	18,739,591	454,832	16,408,705	130,428	174,476
\$50,000 or more	270,786	878,993	23,648,019	249,355	16,262,295	136,565	676,409
Iowa							
Total	1,225,196	2,763,716	28,546,265	972,618	20,733,496	276,141	596,612
Under \$10,000 ²	409,005	512,777	1,083,193	296,970	1,272,051	49,698	45,494
\$10,000 under \$15,000	148,897	317,090	1,850,602	106,875	1,179,012	26,574	37,984
\$15,000 under \$30,000	322,964	828,897	7,069,805	265,277	5,203,919	69,040	105,510
\$30,000 under \$50,000	229,516	723,307	8,823,286	204,833	6,993,803	70,446	105,600
\$50,000 or more	114,814	381,645	9,719,379	98,663	6,084,711	60,383	302,024
Kansas							
Total	1,077,030	2,451,014	28,071,169	889,481	20,753,934	232,070	715,179
Under \$10,000 ²	330,864	420,135	759,905	249,496	1,126,630	34,380	37,309
\$10,000 under \$15,000	131,809	282,706	1,639,621	101,541	1,135,124	18,256	26,497
\$15,000 under \$30,000	285,213	720,233	6,222,922	243,197	4,815,344	53,715	82,531
\$30,000 under \$50,000	205,310	626,004	7,925,258	186,111	6,446,423	61,462	93,918
\$50,000 or more	123,834	401,936	11,523,463	109,136	7,230,413	64,257	474,924
Kentucky							
Total	1,462,021	3,310,030	33,896,908	1,232,988	26,100,907	229,620	696,800
Under \$10,000 ²	510,518	757,386	1,950,600	393,395	1,835,180	33,089	38,747
\$10,000 under \$15,000	197,985	434,418	2,452,132	160,069	1,827,302	17,956	27,293
\$15,000 under \$30,000	375,841	955,040	8,158,097	331,709	6,673,419	51,808	84,956
\$30,000 under \$50,000	249,950	754,119	9,620,735	233,420	8,281,341	61,776	101,182
\$50,000 or more	127,727	409,067	11,715,344	114,395	7,483,665	64,991	444,622
Louisiana							
Total	1,624,851	3,861,739	36,695,999	1,382,874	28,901,423	245,782	664,766
Under \$10,000 ²	592,089	945,486	1,765,654	471,240	2,248,749	35,083	43,331
\$10,000 under \$15,000	225,107	535,642	2,783,035	188,441	2,179,962	17,579	25,162
\$15,000 under \$30,000	399,904	1,076,931	8,638,876	351,942	7,091,752	54,685	80,625
\$30,000 under \$50,000	256,851	801,650	9,911,876	237,326	8,425,150	64,950	95,792
\$50,000 or more	150,900	502,030	13,596,558	133,925	8,955,810	73,485	419,856
Maine							
Total	559,574	1,182,522	13,612,661	478,735	10,090,489	104,758	344,857
Under \$10,000 ²	172,333	200,298	676,674	138,029	627,880	16,863	19,387
\$10,000 under \$15,000	76,870	146,979	958,084	63,284	721,445	9,680	17,033
\$15,000 under \$30,000	155,789	365,119	3,375,315	137,230	2,715,644	25,837	51,888
\$30,000 under \$50,000	103,480	307,955	3,973,692	95,675	3,320,390	26,513	59,357
\$50,000 or more	51,102	162,171	4,628,896	44,517	2,705,130	25,865	197,192
Maryland							
Total	2,280,568	4,652,599	72,436,875	1,984,380	56,124,626	482,013	1,521,841
Under \$10,000 ²	593,507	618,124	2,043,497	474,700	2,226,690	63,376	71,143
\$10,000 under \$15,000	257,810	467,267	3,216,208	214,658	2,521,717	26,949	46,342
\$15,000 under \$30,000	588,642	1,190,711	12,787,928	523,025	10,698,568	84,237	152,528
\$30,000 under \$50,000	443,200	1,149,859	17,253,451	407,196	14,617,365	115,639	217,388
\$50,000 or more	397,409	1,226,638	37,135,791	364,801	26,060,286	191,812	1,034,440
Massachusetts							
Total	2,957,625	5,739,601	93,776,346	2,534,434	71,329,398	679,262	2,254,596
Under \$10,000 ²	765,812	737,837	2,648,731	576,808	2,711,879	100,497	117,181
\$10,000 under \$15,000	323,341	551,475	4,043,872	256,018	2,925,801	47,258	76,123
\$15,000 under \$30,000	819,585	1,511,338	17,855,578	728,661	14,783,065	139,799	234,352
\$30,000 under \$50,000	577,193	1,495,362	22,424,268	538,520	19,188,524	156,877	283,902
\$50,000 or more	471,694	1,443,589	46,803,897	434,427	31,720,129	234,831	1,543,038
Michigan							
Total	4,070,748	8,681,885	115,418,716	3,455,876	91,593,086	1,044,714	2,637,101
Under \$10,000 ²	1,255,350	1,432,186	4,764,671	974,268	4,138,688	136,465	157,520
\$10,000 under \$15,000	457,012	896,734	5,672,965	343,678	3,846,914	76,610	119,770
\$15,000 under \$30,000	949,808	2,139,536	20,735,914	814,264	16,292,712	196,154	353,634
\$30,000 under \$50,000	814,672	2,309,448	31,783,577	784,830	27,608,056	286,211	395,097
\$50,000 or more	593,906	1,903,981	52,461,589	558,836	39,706,716	349,274	1,611,080

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Hawaii						
Total.....	384,352	764,545	59,852	924,863	22,967	38,971
Under \$10,000 ²	81,289	75,996	6,409	42,742	3,626	5,567
\$10,000 under \$15,000.....	43,065	49,129	3,276	3,376	3,175	5,458
\$15,000 under \$30,000.....	110,716	142,636	11,483	19,204	7,772	13,917
\$30,000 under \$50,000.....	82,346	147,316	13,864	43,694	6,017	10,020
\$50,000 or more.....	66,936	349,468	24,820	815,847	2,377	4,009
Idaho						
Total.....	239,947	593,406	57,797	396,939	40,092	58,980
Under \$10,000 ²	57,615	84,576	9,879	27,776	7,630	9,172
\$10,000 under \$15,000.....	27,298	63,539	5,696	9,494	7,408	10,219
\$15,000 under \$30,000.....	69,344	145,443	14,995	35,116	16,403	25,926
\$30,000 under \$50,000.....	56,355	114,677	13,816	43,540	7,529	11,774
\$50,000 or more.....	29,335	185,171	13,411	281,013	1,122	1,889
Illinois						
Total.....	3,490,066	9,560,653	603,003	7,637,307	281,656	585,018
Under \$10,000 ²	757,784	1,126,798	71,045	212,439	49,592	87,402
\$10,000 under \$15,000.....	328,255	797,527	36,154	32,916	39,150	84,227
\$15,000 under \$30,000.....	867,521	1,901,854	110,492	158,128	91,873	207,805
\$30,000 under \$50,000.....	843,404	1,737,242	139,139	297,608	73,962	150,157
\$50,000 or more.....	693,102	3,997,232	246,173	6,936,216	27,079	55,427
Indiana						
Total.....	1,525,193	3,354,363	237,086	1,888,613	123,038	135,571
Under \$10,000 ²	340,777	453,627	31,371	67,493	23,016	26,190
\$10,000 under \$15,000.....	153,443	349,299	17,586	19,833	17,685	20,178
\$15,000 under \$30,000.....	381,997	792,664	49,933	85,699	41,270	48,013
\$30,000 under \$50,000.....	393,695	658,248	58,507	134,259	32,075	32,642
\$50,000 or more.....	255,281	1,100,525	79,689	1,581,329	8,992	8,548
Iowa						
Total.....	890,019	2,294,076	186,999	940,993	69,830	109,122
Under \$10,000 ²	237,371	322,528	30,767	51,931	12,005	16,595
\$10,000 under \$15,000.....	96,766	257,186	18,103	29,514	10,703	17,451
\$15,000 under \$30,000.....	240,607	596,234	48,982	112,808	26,979	44,152
\$30,000 under \$50,000.....	204,174	472,056	45,108	137,402	16,868	25,844
\$50,000 or more.....	111,101	646,072	44,039	609,338	3,275	5,080
Kansas						
Total.....	713,848	2,024,404	146,527	1,232,137	62,551	109,938
Under \$10,000 ²	164,345	252,465	20,194	77,197	11,839	18,185
\$10,000 under \$15,000.....	72,197	196,522	11,511	14,711	9,974	18,650
\$15,000 under \$30,000.....	187,580	459,814	33,688	58,660	22,569	41,739
\$30,000 under \$50,000.....	172,023	394,926	36,107	85,746	14,282	24,718
\$50,000 or more.....	117,703	720,677	45,027	995,823	3,887	6,646
Kentucky						
Total.....	801,048	1,913,153	132,081	1,225,938	120,989	157,841
Under \$10,000 ²	180,618	275,068	19,050	59,673	25,198	31,602
\$10,000 under \$15,000.....	88,381	199,978	10,595	18,634	19,482	26,404
\$15,000 under \$30,000.....	217,046	440,974	29,552	66,839	45,580	61,989
\$30,000 under \$50,000.....	195,916	356,017	31,446	95,681	25,514	30,733
\$50,000 or more.....	119,087	641,116	41,438	985,111	5,215	7,113
Louisiana						
Total.....	851,565	2,147,481	130,810	943,525	117,733	191,654
Under \$10,000 ²	195,054	275,982	17,583	59,323	34,761	46,226
\$10,000 under \$15,000.....	91,827	182,411	8,632	7,368	20,093	34,172
\$15,000 under \$30,000.....	224,840	453,217	25,995	31,599	39,610	70,012
\$30,000 under \$50,000.....	199,988	396,975	30,989	58,229	18,963	32,982
\$50,000 or more.....	139,856	838,896	47,611	787,006	4,306	8,262
Maine						
Total.....	372,519	778,814	57,405	694,967	34,797	49,729
Under \$10,000 ²	82,883	90,011	7,055	17,181	7,289	9,816
\$10,000 under \$15,000.....	42,886	75,465	4,470	9,025	6,888	9,601
\$15,000 under \$30,000.....	107,210	182,418	13,023	42,217	12,698	19,333
\$30,000 under \$50,000.....	89,895	155,191	14,100	69,087	6,773	9,172
\$50,000 or more.....	49,645	275,729	18,757	557,457	1,149	1,807
Maryland						
Total.....	1,493,494	3,525,965	235,914	3,125,198	89,474	162,025
Under \$10,000 ²	261,101	315,924	22,696	113,497	14,921	25,376
\$10,000 under \$15,000.....	122,845	210,488	10,469	12,011	13,993	25,887
\$15,000 under \$30,000.....	360,972	556,045	34,403	56,373	29,866	55,809
\$30,000 under \$50,000.....	370,105	618,148	50,708	117,479	21,505	37,512
\$50,000 or more.....	378,471	1,825,360	117,638	2,825,838	9,189	17,441
Massachusetts						
Total.....	2,205,260	5,508,609	328,015	4,958,957	165,659	404,661
Under \$10,000 ²	431,815	546,436	35,257	127,483	19,690	37,845
\$10,000 under \$15,000.....	204,038	413,514	16,644	17,014	22,847	51,911
\$15,000 under \$30,000.....	595,606	1,059,890	54,243	86,069	55,689	143,829
\$30,000 under \$50,000.....	515,052	997,695	70,178	190,269	46,704	116,678
\$50,000 or more.....	458,749	2,491,074	151,693	4,538,122	20,929	54,398
Michigan						
Total.....	2,706,856	5,782,382	468,370	3,306,294	406,529	850,427
Under \$10,000 ²	574,237	661,999	58,134	145,141	49,744	89,113
\$10,000 under \$15,000.....	261,090	550,170	32,636	31,646	48,317	105,869
\$15,000 under \$30,000.....	631,325	1,236,913	91,431	139,170	121,922	302,436
\$30,000 under \$50,000.....	678,524	1,087,733	109,825	227,113	133,132	250,307
\$50,000 or more.....	561,680	2,245,567	176,344	2,763,224	53,414	102,702

See footnotes at end of table.

Individual Income Tax Returns Data by State

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Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Minnesota							
Total.....	1,954,919	4,196,959	53,715,062	1,649,107	41,352,346	462,918	1,157,540
Under \$10,000 ²	585,324	635,641	1,805,168	448,703	2,009,338	72,833	76,777
\$10,000 under \$15,000.....	226,488	438,065	2,822,043	173,276	1,943,665	37,559	60,475
\$15,000 under \$30,000.....	505,641	1,146,086	11,042,162	435,184	8,616,080	103,684	161,168
\$30,000 under \$50,000.....	389,044	1,164,193	15,077,329	361,858	12,733,951	118,401	166,351
\$50,000 or more.....	248,422	812,974	22,968,360	230,086	16,049,312	130,441	692,769
Mississippi							
Total.....	970,163	2,323,724	19,462,925	848,674	15,560,495	119,496	281,515
Under \$10,000 ²	379,055	651,377	1,281,962	318,394	1,545,568	17,396	18,834
\$10,000 under \$15,000.....	145,386	352,735	1,794,928	126,432	1,472,357	9,320	12,036
\$15,000 under \$30,000.....	239,409	660,235	5,142,030	215,537	4,322,170	28,245	37,467
\$30,000 under \$50,000.....	139,950	442,605	5,364,883	129,930	4,568,140	32,495	43,610
\$50,000 or more.....	66,363	216,772	5,879,122	58,381	3,652,260	32,040	169,568
Missouri							
Total.....	2,223,788	4,893,220	57,032,913	1,860,590	43,382,294	479,026	1,499,981
Under \$10,000 ²	711,437	918,380	2,546,892	550,622	2,476,002	67,303	76,788
\$10,000 under \$15,000.....	287,526	605,633	3,571,324	224,192	2,557,115	38,461	64,339
\$15,000 under \$30,000.....	572,415	1,386,121	12,444,946	490,958	9,854,909	107,651	193,058
\$30,000 under \$50,000.....	407,082	1,197,494	15,724,317	374,250	13,303,656	128,673	214,243
\$50,000 or more.....	245,328	785,592	22,745,434	220,568	15,190,612	136,938	951,553
Montana							
Total.....	341,432	783,861	6,993,799	266,445	4,963,883	79,040	210,628
Under \$10,000 ²	127,894	184,951	206,462	91,389	411,917	16,969	19,929
\$10,000 under \$15,000.....	45,152	103,377	560,437	33,807	374,974	8,347	13,793
\$15,000 under \$30,000.....	88,331	238,832	1,919,884	72,538	1,403,482	21,196	37,304
\$30,000 under \$50,000.....	55,647	176,843	2,129,888	48,981	1,650,204	18,971	36,825
\$50,000 or more.....	24,408	79,858	2,177,128	19,730	1,123,306	13,557	102,777
Nebraska							
Total.....	707,083	1,592,462	16,679,617	575,307	12,078,419	149,962	366,914
Under \$10,000 ²	234,529	290,735	583,886	176,656	795,030	25,260	25,885
\$10,000 under \$15,000.....	91,402	191,047	1,136,291	70,541	795,978	13,050	20,818
\$15,000 under \$30,000.....	189,468	493,127	4,128,696	159,642	3,130,063	37,695	56,935
\$30,000 under \$50,000.....	127,258	403,076	4,881,458	113,366	3,845,975	39,644	59,597
\$50,000 or more.....	64,426	214,477	5,949,286	55,102	3,511,373	34,313	203,319
Nevada							
Total.....	538,320	1,119,839	15,778,564	465,343	11,066,110	86,010	402,436
Under \$10,000 ²	154,001	196,744	445,779	123,619	633,865	11,669	19,032
\$10,000 under \$15,000.....	75,414	141,969	939,698	64,770	762,747	6,813	13,504
\$15,000 under \$30,000.....	149,744	325,397	3,227,397	133,314	2,686,263	19,982	38,414
\$30,000 under \$50,000.....	98,237	271,607	3,790,353	90,460	3,203,257	21,816	43,038
\$50,000 or more.....	60,924	184,122	7,375,337	53,180	3,779,978	25,730	288,448
New Hampshire							
Total.....	551,062	1,124,535	16,986,394	478,948	12,845,715	121,770	413,199
Under \$10,000 ²	144,472	137,812	527,885	113,758	526,631	17,350	19,309
\$10,000 under \$15,000.....	61,163	105,522	765,642	50,627	589,717	8,308	14,397
\$15,000 under \$30,000.....	147,998	299,087	3,219,716	132,443	2,680,709	25,149	45,967
\$30,000 under \$50,000.....	114,340	321,967	4,457,786	106,662	3,825,450	30,201	57,312
\$50,000 or more.....	83,089	260,147	8,015,365	75,458	5,223,208	40,762	276,214
New Jersey							
Total.....	4,012,242	8,279,411	137,372,239	3,442,971	105,202,973	1,033,703	3,554,631
Under \$10,000 ²	1,028,280	1,072,262	4,046,225	776,828	3,721,756	153,323	183,438
\$10,000 under \$15,000.....	476,620	901,677	5,944,409	389,716	4,550,704	68,311	134,132
\$15,000 under \$30,000.....	1,044,813	2,147,662	22,722,752	922,077	18,862,854	194,081	405,368
\$30,000 under \$50,000.....	749,706	1,951,367	29,182,264	693,302	24,910,661	233,412	489,785
\$50,000 or more.....	712,823	2,206,443	75,476,589	661,048	53,156,998	384,576	2,341,908
New Mexico							
Total.....	622,506	1,465,152	13,547,661	526,400	10,495,568	107,621	306,716
Under \$10,000 ²	227,516	370,340	641,629	182,677	846,776	16,903	21,748
\$10,000 under \$15,000.....	86,030	201,470	1,067,465	71,791	832,540	8,510	14,471
\$15,000 under \$30,000.....	157,307	419,939	3,390,365	136,789	2,746,127	25,353	43,400
\$30,000 under \$50,000.....	96,558	298,589	3,713,507	87,054	3,054,451	28,062	51,028
\$50,000 or more.....	55,095	174,814	4,734,695	48,089	3,015,674	28,793	176,069
New York							
Total.....	8,065,968	16,699,184	262,846,434	6,793,597	192,906,331	1,886,936	7,846,635
Under \$10,000 ²	2,239,756	2,686,516	7,761,186	1,644,684	7,885,896	289,131	361,184
\$10,000 under \$15,000.....	954,418	1,860,420	11,875,902	752,367	8,629,024	139,829	253,619
\$15,000 under \$30,000.....	2,162,452	4,593,999	46,989,593	1,899,223	38,545,721	380,734	757,207
\$30,000 under \$50,000.....	1,493,352	3,885,878	57,919,723	1,384,643	49,296,039	443,074	880,801
\$50,000 or more.....	1,215,990	3,672,371	138,300,036	1,112,680	88,549,651	634,168	5,593,824
North Carolina							
Total.....	2,930,193	6,224,697	72,136,931	2,595,778	56,003,147	507,222	1,476,014
Under \$10,000 ²	938,286	1,203,527	3,979,765	785,436	3,731,910	65,619	73,403
\$10,000 under \$15,000.....	435,470	864,991	5,411,327	383,848	4,499,673	34,922	53,147
\$15,000 under \$30,000.....	766,113	1,804,719	16,487,496	696,162	13,881,800	109,046	173,687
\$30,000 under \$50,000.....	498,678	1,441,562	19,200,102	466,915	16,379,573	135,580	219,364
\$50,000 or more.....	291,646	909,898	27,058,241	263,419	17,510,191	162,055	956,413
North Dakota							
Total.....	278,963	644,591	5,843,679	216,031	4,119,608	51,242	93,930
Under \$10,000 ²	98,232	130,391	185,312	71,320	319,628	9,683	8,495
\$10,000 under \$15,000.....	37,818	83,831	469,566	27,447	300,406	5,255	7,080
\$15,000 under \$30,000.....	74,728	204,889	1,619,212	59,313	1,118,288	13,582	19,182
\$30,000 under \$50,000.....	47,628	155,809	1,823,288	41,232	1,374,946	12,685	17,641
\$50,000 or more.....	20,557	69,671	1,746,301	16,719	1,006,340	10,037	41,532

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Minnesota						
Total	1,409,904	3,128,087	291,306	2,200,573	119,457	262,451
Under \$10,000 ²	332,487	400,286	42,230	111,313	16,394	26,496
\$10,000 under \$15,000	140,336	308,537	24,279	37,374	17,174	33,141
\$15,000 under \$30,000	362,523	696,872	66,624	135,942	44,466	106,765
\$30,000 under \$50,000	337,205	568,457	67,896	157,415	32,256	74,957
\$50,000 or more	237,353	1,153,935	90,277	1,758,529	9,167	21,092
Mississippi						
Total	417,992	1,023,175	67,629	566,473	74,956	84,758
Under \$10,000 ²	92,293	134,031	9,117	30,789	27,893	31,582
\$10,000 under \$15,000	47,066	100,385	5,143	7,739	13,973	16,026
\$15,000 under \$30,000	116,424	235,058	15,140	32,281	22,077	25,021
\$30,000 under \$50,000	101,717	198,647	16,720	47,832	9,588	10,314
\$50,000 or more	60,492	355,054	21,509	447,832	1,425	1,815
Missouri						
Total	1,394,915	3,789,808	272,906	2,117,936	158,110	216,175
Under \$10,000 ²	308,842	452,871	38,533	67,085	36,565	48,676
\$10,000 under \$15,000	150,652	387,460	22,650	31,212	25,646	35,142
\$15,000 under \$30,000	366,916	878,027	62,602	118,904	51,493	73,628
\$30,000 under \$50,000	336,242	715,845	64,146	157,931	35,447	46,472
\$50,000 or more	232,263	1,355,605	84,975	1,742,804	8,959	12,257
Montana						
Total	231,168	602,191	59,854	349,438	24,678	37,338
Under \$10,000 ²	65,952	91,377	13,391	32,331	5,548	6,787
\$10,000 under \$15,000	27,953	61,194	6,361	11,307	4,104	6,258
\$15,000 under \$30,000	65,238	149,809	15,665	39,567	9,705	16,099
\$30,000 under \$50,000	48,633	120,632	13,174	48,953	4,549	7,003
\$50,000 or more	23,392	179,179	11,263	217,280	772	1,191
Nebraska						
Total	489,575	1,252,752	102,436	630,526	31,269	38,054
Under \$10,000 ²	126,196	163,583	16,623	32,673	7,434	8,819
\$10,000 under \$15,000	54,913	134,204	9,352	16,364	5,467	6,871
\$15,000 under \$30,000	135,579	311,803	26,201	57,347	11,523	14,314
\$30,000 under \$50,000	110,906	257,375	24,743	73,106	5,869	6,815
\$50,000 or more	61,981	385,787	25,517	451,036	976	1,235
Nevada						
Total	283,881	961,020	60,054	1,380,217	33,740	52,780
Under \$10,000 ²	49,878	86,296	7,434	34,891	5,901	8,904
\$10,000 under \$15,000	29,326	54,470	4,332	3,357	5,325	6,889
\$15,000 under \$30,000	78,350	150,734	12,692	18,982	11,231	18,566
\$30,000 under \$50,000	71,316	144,154	14,102	42,015	8,390	12,455
\$50,000 or more	55,011	525,366	21,494	1,280,972	2,893	4,166
New Hampshire						
Total	396,463	928,626	63,879	1,212,513	19,545	26,215
Under \$10,000 ²	77,562	94,727	6,625	16,591	1,754	2,107
\$10,000 under \$15,000	35,106	68,293	3,438	6,167	2,546	2,716
\$15,000 under \$30,000	102,738	175,368	11,245	26,772	6,816	8,842
\$30,000 under \$50,000	100,128	176,248	14,719	55,497	6,114	8,454
\$50,000 or more	80,929	413,990	27,852	1,107,486	2,315	4,096
New Jersey						
Total	2,801,454	7,636,823	472,012	7,067,732	221,279	476,116
Under \$10,000 ²	532,763	717,234	51,178	92,046	33,481	64,631
\$10,000 under \$15,000	256,369	541,223	23,712	15,789	32,859	71,534
\$15,000 under \$30,000	696,463	1,373,995	74,812	85,829	66,803	152,057
\$30,000 under \$50,000	637,515	1,337,916	98,304	206,937	55,268	116,398
\$50,000 or more	678,344	3,666,455	224,006	6,667,131	32,868	71,496
New Mexico						
Total	337,503	851,894	70,416	522,991	35,991	58,662
Under \$10,000 ²	76,508	102,471	10,524	27,164	11,500	17,646
\$10,000 under \$15,000	38,028	70,349	5,517	6,017	6,978	12,337
\$15,000 under \$30,000	93,960	183,269	15,628	25,723	11,715	19,605
\$30,000 under \$50,000	77,140	167,274	16,953	39,099	4,720	7,341
\$50,000 or more	51,867	328,531	21,794	424,988	1,078	1,733
New York						
Total	5,625,696	17,629,232	958,766	14,752,766	456,042	856,876
Under \$10,000 ²	1,131,068	1,779,436	112,018	469,816	91,726	155,879
\$10,000 under \$15,000	548,092	1,240,187	56,647	47,654	75,686	149,133
\$15,000 under \$30,000	1,474,472	3,070,544	170,541	226,329	142,118	284,981
\$30,000 under \$50,000	1,299,777	2,823,607	209,467	446,511	176,186	369,276
\$50,000 or more	1,172,287	8,715,458	410,093	13,562,456	48,236	90,697
North Carolina						
Total	1,585,403	3,352,305	269,066	3,207,471	189,267	175,460
Under \$10,000 ²	307,327	377,448	30,414	74,792	38,283	34,848
\$10,000 under \$15,000	169,882	277,396	17,261	26,965	38,620	32,054
\$15,000 under \$30,000	435,221	674,764	53,068	113,778	68,404	63,520
\$30,000 under \$50,000	396,640	613,267	64,647	202,354	38,099	36,913
\$50,000 or more	276,333	1,409,430	103,676	2,789,582	5,861	8,125
North Dakota						
Total	198,844	493,802	43,592	216,317	18,468	30,261
Under \$10,000 ²	56,184	67,380	8,435	22,982	3,393	4,141
\$10,000 under \$15,000	24,515	56,570	4,838	10,323	3,142	4,856
\$15,000 under \$30,000	56,163	138,804	12,400	38,404	7,776	13,686
\$30,000 under \$50,000	42,154	101,778	9,597	37,067	6,553	6,688
\$50,000 or more	19,828	129,270	8,322	107,541	504	890

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Minnesota								
Total.....	717,060	8,454,434	11,790	1,704,970	7,114,012	4,173	122,226	60,193
Under \$10,000 ²	23,970	211,521	8,824	358,202	120,291	336	49,122	31,339
\$10,000 under \$15,000.....	25,878	189,155	7,309	211,079	203,279	963	40,824	23,215
\$15,000 under \$30,000.....	152,418	1,147,761	7,530	499,121	1,068,053	2,140	32,280	5,639
\$30,000 under \$50,000.....	277,316	2,501,302	9,019	388,298	1,684,503	4,338	—	—
\$50,000 or more.....	237,478	4,408,696	18,565	248,270	4,037,887	16,264	—	—
Mississippi								
Total.....	196,098	1,967,886	10,035	699,294	2,286,857	3,270	227,381	131,110
Under \$10,000 ²	7,492	78,621	10,494	140,893	50,130	356	128,831	84,869
\$10,000 under \$15,000.....	9,062	66,149	7,300	118,415	91,026	769	65,216	40,060
\$15,000 under \$30,000.....	47,873	375,105	7,835	233,906	432,498	1,849	33,334	6,181
\$30,000 under \$50,000.....	75,036	621,653	8,285	139,752	599,654	4,291	—	—
\$50,000 or more.....	56,635	826,358	14,591	66,328	1,113,549	16,789	—	—
Missouri								
Total.....	573,403	6,205,031	10,821	1,846,613	7,765,828	4,205	232,142	122,113
Under \$10,000 ²	18,949	342,912	18,097	368,848	126,743	344	104,115	67,941
\$10,000 under \$15,000.....	20,946	159,771	7,628	260,242	229,723	883	76,342	44,911
\$15,000 under \$30,000.....	113,407	901,134	7,946	565,618	1,171,582	2,071	51,685	9,261
\$30,000 under \$50,000.....	213,679	1,747,873	8,180	406,693	1,854,698	4,560	—	—
\$50,000 or more.....	206,422	3,053,341	14,792	245,212	4,383,082	17,875	—	—
Montana								
Total.....	95,055	899,655	9,465	270,592	885,490	3,272	40,124	20,856
Under \$10,000 ²	7,043	51,202	7,270	63,849	23,360	366	18,756	11,955
\$10,000 under \$15,000.....	5,963	40,002	6,708	40,104	35,092	875	12,807	7,385
\$15,000 under \$30,000.....	26,655	190,303	7,139	86,738	172,459	1,988	8,561	1,516
\$30,000 under \$50,000.....	34,641	296,716	8,565	55,507	240,563	4,334	—	—
\$50,000 or more.....	20,753	321,432	15,488	24,394	414,016	16,972	—	—
Nebraska								
Total.....	177,615	1,932,053	10,878	595,147	2,223,594	3,736	63,049	32,034
Under \$10,000 ²	7,428	70,520	9,494	134,404	46,446	346	26,003	17,008
\$10,000 under \$15,000.....	8,339	166,164	19,926	82,746	77,241	933	21,276	12,244
\$15,000 under \$30,000.....	40,694	293,204	7,205	186,547	386,124	2,070	15,770	2,782
\$30,000 under \$50,000.....	68,155	573,473	8,414	127,050	568,147	4,472	—	—
\$50,000 or more.....	52,999	828,692	15,636	64,400	1,145,636	17,789	—	—
Nevada								
Total.....	150,656	1,782,360	11,831	451,305	2,430,925	5,386	49,379	25,840
Under \$10,000 ²	6,935	76,370	11,012	77,270	30,227	391	19,543	13,279
\$10,000 under \$15,000.....	7,289	56,375	7,734	68,012	62,839	924	17,833	10,358
\$15,000 under \$30,000.....	35,834	289,821	8,088	147,124	303,296	2,061	12,003	2,203
\$30,000 under \$50,000.....	52,398	498,148	9,507	98,040	445,349	4,543	—	—
\$50,000 or more.....	48,200	861,646	17,876	60,859	1,589,214	26,113	—	—
New Hampshire								
Total.....	170,016	2,084,874	12,263	487,894	2,493,351	5,110	29,387	14,430
Under \$10,000 ²	5,845	68,319	11,688	87,094	30,561	351	10,429	6,949
\$10,000 under \$15,000.....	5,405	44,853	8,298	57,279	57,910	1,011	10,434	5,962
\$15,000 under \$30,000.....	29,760	278,300	9,351	146,339	326,247	2,229	8,524	1,519
\$30,000 under \$50,000.....	59,624	571,776	9,590	114,146	525,246	4,602	—	—
\$50,000 or more.....	69,382	1,121,626	16,166	83,036	1,553,387	18,707	—	—
New Jersey								
Total.....	1,354,029	19,026,943	14,052	3,532,924	21,016,484	5,949	277,038	141,900
Under \$10,000 ²	37,789	503,811	13,332	615,686	218,732	355	101,202	68,430
\$10,000 under \$15,000.....	44,785	354,865	7,924	429,930	397,854	925	104,806	60,527
\$15,000 under \$30,000.....	224,436	1,899,432	8,463	1,026,996	2,235,342	2,177	71,030	12,943
\$30,000 under \$50,000.....	414,845	4,086,458	9,851	747,991	3,577,122	4,782	—	—
\$50,000 or more.....	632,174	12,182,377	19,271	712,321	14,587,434	20,479	—	—
New Mexico								
Total.....	154,822	1,677,765	10,837	473,404	1,652,676	3,491	105,367	56,536
Under \$10,000 ²	7,741	65,128	8,413	95,969	34,411	359	53,971	34,060
\$10,000 under \$15,000.....	7,357	51,628	7,018	72,138	59,934	831	31,923	18,926
\$15,000 under \$30,000.....	37,761	294,435	7,797	153,864	290,620	1,889	19,473	3,550
\$30,000 under \$50,000.....	54,829	490,469	8,945	96,393	415,994	4,316	—	—
\$50,000 or more.....	47,134	776,106	16,466	55,040	851,717	15,475	—	—
New York								
Total.....	2,881,562	42,587,279	14,779	6,922,932	39,081,267	5,645	710,531	371,120
Under \$10,000 ²	81,472	1,046,988	12,851	1,241,364	450,252	363	300,250	201,450
\$10,000 under \$15,000.....	96,572	809,657	8,384	856,656	791,884	924	238,695	139,308
\$15,000 under \$30,000.....	549,852	4,359,162	7,928	2,120,741	4,486,593	2,116	171,586	30,362
\$30,000 under \$50,000.....	999,725	9,132,469	9,135	1,489,393	6,946,723	4,664	—	—
\$50,000 or more.....	1,153,941	27,239,003	23,605	1,214,778	26,405,815	21,737	—	—
North Carolina								
Total.....	838,262	8,951,249	10,678	2,394,791	9,173,920	3,831	389,037	214,080
Under \$10,000 ²	28,194	213,315	7,566	456,907	159,495	349	169,160	116,062
\$10,000 under \$15,000.....	34,481	229,073	6,643	391,470	341,468	872	138,411	82,887
\$15,000 under \$30,000.....	190,248	1,310,424	6,888	756,795	1,503,492	1,987	81,466	15,131
\$30,000 under \$50,000.....	314,797	2,717,772	8,633	498,125	2,159,195	4,335	—	—
\$50,000 or more.....	270,542	4,480,665	16,562	291,494	5,010,270	17,188	—	—
North Dakota								
Total.....	56,412	521,678	9,248	232,905	760,218	3,264	27,920	13,922
Under \$10,000 ²	3,318	25,438	7,667	57,117	20,452	358	11,479	7,288
\$10,000 under \$15,000.....	3,051	23,099	7,571	34,297	31,816	928	9,524	5,416
\$15,000 under \$30,000.....	13,304	94,193	7,080	73,433	152,485	2,077	6,917	1,218
\$30,000 under \$50,000.....	21,656	171,959	7,940	47,511	216,253	4,552	—	—
\$50,000 or more.....	15,083	206,989	13,723	20,547	339,212	16,509	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ohio							
Total	4,910,300	10,371,862	126,962,086	4,168,436	99,121,164	1,092,878	3,076,617
Under \$10,000 ²	1,523,898	1,796,902	6,012,543	1,179,724	5,170,682	158,655	168,010
\$10,000 under \$15,000	598,455	1,177,071	7,437,454	465,411	5,287,023	86,731	132,402
\$15,000 under \$30,000	1,314,943	2,960,463	28,669,276	1,153,826	23,404,601	247,582	400,447
\$30,000 under \$50,000	954,449	2,760,265	36,844,164	895,171	32,056,738	302,638	454,698
\$50,000 or more	518,555	1,677,161	47,998,649	474,304	33,202,120	297,272	1,921,060
Oklahoma							
Total	1,261,471	2,941,589	29,223,780	1,033,979	22,370,959	205,269	566,469
Under \$10,000 ²	422,406	640,227	867,148	319,471	1,511,314	28,055	36,984
\$10,000 under \$15,000	166,253	384,049	2,066,198	130,293	1,503,567	15,196	21,955
\$15,000 under \$30,000	336,986	885,022	7,310,901	286,357	5,777,560	47,335	68,330
\$30,000 under \$50,000	216,764	654,300	8,336,058	194,971	6,831,755	56,742	79,978
\$50,000 or more	119,062	377,991	10,643,475	102,887	6,746,763	57,941	359,222
Oregon							
Total	1,244,597	2,763,557	30,732,270	1,019,632	22,404,763	250,765	698,511
Under \$10,000 ²	403,326	549,881	1,373,448	305,832	1,422,200	43,000	55,409
\$10,000 under \$15,000	158,651	337,428	1,969,121	120,983	1,369,509	22,930	42,160
\$15,000 under \$30,000	330,595	808,573	7,211,112	279,735	5,603,071	60,725	117,983
\$30,000 under \$50,000	226,164	671,536	8,699,656	204,031	7,071,303	61,735	120,239
\$50,000 or more	125,861	396,139	11,478,933	109,051	6,938,680	62,375	362,720
Pennsylvania							
Total	5,415,730	11,437,072	144,760,544	4,472,325	108,488,530	1,247,576	4,142,760
Under \$10,000 ²	1,662,775	2,011,996	5,943,457	1,211,811	5,265,782	212,975	250,770
\$10,000 under \$15,000	685,039	1,352,723	8,519,182	521,845	5,901,411	109,728	200,293
\$15,000 under \$30,000	1,446,704	3,256,778	31,496,826	1,253,366	25,232,572	284,261	560,279
\$30,000 under \$50,000	1,019,230	2,922,541	39,268,007	944,252	33,532,192	307,621	612,840
\$50,000 or more	601,982	1,893,034	59,533,072	541,051	38,556,573	332,991	2,518,578
Rhode Island							
Total	473,107	942,725	13,237,315	406,480	9,844,058	102,846	306,854
Under \$10,000 ²	136,195	140,692	561,068	106,405	492,011	15,647	14,948
\$10,000 under \$15,000	60,883	106,949	759,440	50,077	573,615	8,798	12,227
\$15,000 under \$30,000	127,854	264,637	2,770,180	113,514	2,268,416	23,553	35,840
\$30,000 under \$50,000	90,725	253,121	3,507,490	84,546	2,974,016	25,496	44,837
\$50,000 or more	57,450	177,326	5,639,137	51,938	3,536,000	29,352	199,002
South Carolina							
Total	1,462,810	3,195,799	33,859,836	1,305,494	26,983,333	217,386	603,915
Under \$10,000 ²	487,202	656,035	2,050,355	418,224	1,982,471	27,917	34,138
\$10,000 under \$15,000	213,741	442,267	2,659,011	189,121	2,240,072	15,058	23,150
\$15,000 under \$30,000	385,185	939,483	8,273,174	350,460	7,042,809	48,217	79,025
\$30,000 under \$50,000	244,934	734,907	9,442,181	229,169	8,088,531	59,824	98,504
\$50,000 or more	131,748	423,107	11,435,115	118,520	7,629,450	66,370	369,098
South Dakota							
Total	298,523	689,697	5,987,482	234,481	4,167,914	56,999	131,776
Under \$10,000 ²	109,794	151,744	137,612	80,268	353,367	11,962	12,324
\$10,000 under \$15,000	41,668	94,204	518,042	31,751	349,736	6,197	8,998
\$15,000 under \$30,000	81,024	225,302	1,756,614	66,481	1,263,011	15,576	24,590
\$30,000 under \$50,000	47,326	155,426	1,795,460	41,170	1,337,028	13,664	21,408
\$50,000 or more	18,711	63,021	1,779,754	14,811	864,772	9,600	64,456
Tennessee							
Total	2,096,527	4,591,827	50,987,500	1,828,935	40,096,007	300,751	930,112
Under \$10,000 ²	701,635	979,046	2,537,497	572,197	2,686,212	42,054	48,541
\$10,000 under \$15,000	291,496	615,284	3,623,433	248,335	2,900,632	22,278	31,627
\$15,000 under \$30,000	555,953	1,353,993	12,005,895	502,409	10,188,133	66,539	98,359
\$30,000 under \$50,000	350,385	1,023,015	13,458,499	328,206	11,715,340	77,964	113,920
\$50,000 or more	197,058	620,489	19,362,176	177,788	12,605,690	91,916	637,665
Texas							
Total	7,004,545	16,311,182	179,976,591	5,996,900	140,393,813	1,094,378	4,010,191
Under \$10,000 ²	2,371,518	3,668,122	3,950,686	1,896,860	9,043,322	143,949	220,453
\$10,000 under \$15,000	903,783	2,128,009	11,215,224	763,469	8,930,842	66,352	105,966
\$15,000 under \$30,000	1,742,305	4,468,744	37,720,204	1,538,483	31,364,706	215,842	347,744
\$30,000 under \$50,000	1,156,957	3,413,327	44,752,952	1,059,129	37,852,784	278,478	445,860
\$50,000 or more	829,982	2,632,980	82,337,525	738,959	53,202,159	389,757	2,890,168
Utah							
Total	633,791	1,638,327	15,621,806	542,438	12,254,310	108,687	269,422
Under \$10,000 ²	205,641	246,975	602,035	163,652	734,750	16,854	20,140
\$10,000 under \$15,000	72,879	168,813	906,342	57,973	664,992	8,802	13,191
\$15,000 under \$30,000	164,237	486,321	3,614,388	143,306	2,917,295	25,936	38,151
\$30,000 under \$50,000	127,740	486,371	4,917,982	119,833	4,242,706	29,742	43,110
\$50,000 or more	63,294	249,847	5,581,059	57,674	3,694,567	27,353	154,830
Vermont							
Total	262,246	543,556	6,718,500	222,860	4,872,934	60,952	214,865
Under \$10,000 ²	79,827	89,983	302,213	61,108	277,507	10,606	13,646
\$10,000 under \$15,000	34,874	63,206	435,231	28,982	328,302	5,278	10,180
\$15,000 under \$30,000	71,914	161,709	1,556,749	63,926	1,262,000	13,858	30,343
\$30,000 under \$50,000	48,065	141,202	1,850,125	44,605	1,535,172	15,040	34,416
\$50,000 or more	27,566	87,456	2,574,182	24,239	1,469,953	16,170	126,280
Virginia							
Total	2,775,451	5,801,423	82,543,262	2,432,977	64,001,994	599,293	1,803,057
Under \$10,000 ²	765,320	849,954	2,779,078	625,908	2,934,853	73,958	78,714
\$10,000 under \$15,000	335,949	629,601	4,182,210	286,114	3,366,568	33,013	50,831
\$15,000 under \$30,000	718,213	1,570,831	15,657,440	643,278	13,208,764	111,096	175,898
\$30,000 under \$50,000	527,629	1,433,074	20,453,998	487,203	17,426,339	153,239	249,920
\$50,000 or more	428,340	1,317,963	39,470,536	390,474	27,065,470	227,987	1,247,694

See footnotes at end of table.

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Ohio						
Total	3,154,227	6,831,511	475,378	3,993,992	295,039	538,843
Under \$10,000 ²	698,928	856,542	57,697	91,006	49,505	76,768
\$10,000 under \$15,000	327,349	709,631	33,227	30,707	43,577	79,689
\$15,000 under \$30,000	851,670	1,621,985	101,920	149,520	102,368	207,184
\$30,000 under \$50,000	786,266	1,324,720	118,623	267,660	78,298	136,929
\$50,000 or more	490,014	2,318,633	163,911	3,455,099	21,291	38,273
Oklahoma						
Total	705,581	2,006,992	132,558	874,504	64,264	101,442
Under \$10,000 ²	155,088	262,375	20,486	60,873	13,484	21,269
\$10,000 under \$15,000	75,087	179,948	10,712	12,782	10,662	17,999
\$15,000 under \$30,000	195,380	439,668	30,280	45,742	22,995	37,015
\$30,000 under \$50,000	169,294	377,831	31,643	63,966	13,661	20,099
\$50,000 or more	110,732	747,170	39,437	691,141	3,462	5,060
Oregon						
Total	803,759	2,041,915	182,601	1,348,346	102,804	170,586
Under \$10,000 ²	183,534	262,621	27,889	56,132	20,884	28,563
\$10,000 under \$15,000	87,476	206,793	16,287	16,914	16,411	27,894
\$15,000 under \$30,000	221,057	469,222	43,763	77,110	37,570	65,967
\$30,000 under \$50,000	191,367	391,520	43,433	125,112	22,512	37,961
\$50,000 or more	120,325	711,759	51,229	1,073,078	5,427	10,201
Pennsylvania						
Total	3,729,601	8,421,501	541,092	5,913,040	410,351	785,863
Under \$10,000 ²	855,863	1,124,974	71,385	135,474	70,146	106,549
\$10,000 under \$15,000	407,469	882,745	39,439	34,013	63,354	115,277
\$15,000 under \$30,000	1,007,943	1,934,311	111,435	179,558	148,815	310,921
\$30,000 under \$50,000	880,551	1,572,556	124,323	324,663	102,251	197,536
\$50,000 or more	577,775	2,906,915	194,510	5,239,332	25,785	55,580
Rhode Island						
Total	323,205	795,701	47,528	701,131	39,418	73,312
Under \$10,000 ²	66,326	84,856	5,381	17,478	5,775	8,826
\$10,000 under \$15,000	34,535	72,192	2,841	3,087	6,364	11,045
\$15,000 under \$30,000	88,109	173,308	8,942	16,803	13,111	25,742
\$30,000 under \$50,000	78,824	157,584	10,901	37,326	10,961	20,749
\$50,000 or more	55,411	307,761	19,463	626,437	3,207	6,950
South Carolina						
Total	725,611	1,505,082	120,763	1,162,658	78,066	78,573
Under \$10,000 ²	135,783	163,180	13,685	31,575	20,649	21,787
\$10,000 under \$15,000	76,323	125,541	7,684	10,199	15,747	15,059
\$15,000 under \$30,000	203,089	316,423	24,387	47,857	24,217	24,217
\$30,000 under \$50,000	187,389	292,205	30,295	82,969	14,303	14,207
\$50,000 or more	123,027	607,733	44,712	990,058	2,526	3,303
South Dakota						
Total	199,833	511,634	53,354	329,091	11,068	14,782
Under \$10,000 ²	58,643	76,042	11,118	24,846	2,384	3,102
\$10,000 under \$15,000	25,144	60,885	6,230	13,666	2,083	2,720
\$15,000 under \$30,000	57,466	137,954	15,436	50,352	4,396	6,179
\$30,000 under \$50,000	40,660	100,057	11,708	53,481	1,963	2,479
\$50,000 or more	17,920	136,696	8,862	186,746	242	302
Tennessee						
Total	1,097,985	2,674,033	174,231	2,481,960	157,896	181,189
Under \$10,000 ²	226,739	322,899	21,715	101,752	39,518	42,463
\$10,000 under \$15,000	117,433	243,304	12,095	21,949	28,102	31,570
\$15,000 under \$30,000	301,578	567,367	36,292	74,913	55,125	63,689
\$30,000 under \$50,000	269,046	485,267	40,672	117,336	28,936	33,796
\$50,000 or more	183,189	1,055,196	63,457	2,166,010	6,215	9,671
Texas						
Total	3,663,091	12,124,331	717,356	8,953,766	345,575	649,098
Under \$10,000 ²	764,936	1,529,427	92,664	994,542	87,919	133,644
\$10,000 under \$15,000	346,223	759,420	43,861	47,916	61,596	117,912
\$15,000 under \$30,000	923,202	2,020,408	134,045	184,268	113,165	227,245
\$30,000 under \$50,000	867,836	1,990,482	164,312	304,169	61,263	123,904
\$50,000 or more	760,894	5,824,594	282,474	7,422,871	21,632	46,393
Utah						
Total	409,780	746,020	76,762	498,496	34,768	58,682
Under \$10,000 ²	92,375	101,148	11,578	36,874	6,135	8,393
\$10,000 under \$15,000	40,485	69,224	5,952	7,732	5,564	9,315
\$15,000 under \$30,000	111,058	167,785	17,609	26,819	12,968	23,721
\$30,000 under \$50,000	106,315	139,473	19,477	37,091	8,458	14,463
\$50,000 or more	59,547	268,390	22,146	389,980	1,643	2,790
Vermont						
Total	179,010	392,927	34,772	450,656	14,611	21,532
Under \$10,000 ²	41,262	49,291	4,947	13,518	2,918	3,940
\$10,000 under \$15,000	19,198	37,056	2,662	6,003	2,870	4,325
\$15,000 under \$30,000	49,781	86,351	7,510	22,258	5,307	8,086
\$30,000 under \$50,000	42,017	74,267	8,153	39,618	2,946	4,233
\$50,000 or more	26,752	145,962	11,500	369,259	570	948
Virginia						
Total	1,670,898	4,015,045	302,106	3,810,973	124,450	132,758
Under \$10,000 ²	297,228	397,301	28,962	112,588	22,956	22,991
\$10,000 under \$15,000	143,946	262,641	14,279	19,432	23,224	22,929
\$15,000 under \$30,000	411,809	693,481	48,667	86,630	45,550	49,042
\$30,000 under \$50,000	416,184	724,136	68,732	176,286	26,166	28,066
\$50,000 or more	401,731	1,937,486	141,466	3,416,037	6,554	9,730

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

(Money amounts are in thousands of dollars, except where indicated)

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Ohio								
Total.....	1,357,259	13,958,960	10,285	4,131,853	16,995,443	4,113	397,824	203,503
Under \$10,000 ²	33,684	280,836	8,337	802,957	264,328	329	176,277	112,626
\$10,000 under \$15,000.....	42,426	364,612	8,594	553,914	506,085	914	126,296	73,990
\$15,000 under \$30,000.....	302,043	1,895,437	6,275	1,302,886	2,794,160	2,145	95,251	16,887
\$30,000 under \$50,000.....	530,354	4,242,243	7,999	953,709	4,371,925	4,584	—	—
\$50,000 or more.....	448,752	7,175,832	15,991	518,387	9,058,945	17,475	—	—
Oklahoma								
Total.....	363,814	3,851,695	10,587	1,009,243	3,773,751	3,739	170,047	91,095
Under \$10,000 ²	18,360	160,092	8,720	197,061	73,519	373	80,802	53,305
\$10,000 under \$15,000.....	17,259	195,571	11,332	144,886	123,053	849	53,780	31,420
\$15,000 under \$30,000.....	89,571	648,564	7,241	331,878	649,550	1,957	35,465	6,370
\$30,000 under \$50,000.....	133,271	1,147,232	8,608	216,447	945,665	4,369	—	—
\$50,000 or more.....	105,353	1,700,236	16,138	118,971	1,981,964	16,659	—	—
Oregon								
Total.....	432,026	4,637,353	10,734	1,022,446	3,926,222	3,840	115,402	59,953
Under \$10,000 ²	24,703	188,424	7,628	202,785	70,576	348	52,119	33,897
\$10,000 under \$15,000.....	22,672	163,158	7,196	142,276	126,099	886	37,067	21,355
\$15,000 under \$30,000.....	106,522	784,030	7,360	325,779	662,495	2,034	26,216	4,701
\$30,000 under \$50,000.....	159,970	1,444,680	9,031	225,815	973,097	4,309	—	—
\$50,000 or more.....	118,159	2,057,061	17,409	125,791	2,093,955	16,646	—	—
Pennsylvania								
Total.....	1,397,735	14,772,128	10,569	4,573,403	20,468,235	4,475	413,340	210,361
Under \$10,000 ²	38,590	329,023	8,526	883,859	290,720	329	171,480	111,002
\$10,000 under \$15,000.....	45,978	345,428	7,513	636,879	580,443	911	139,152	81,118
\$15,000 under \$30,000.....	280,495	1,967,666	7,015	1,432,842	3,057,769	2,134	102,708	18,241
\$30,000 under \$50,000.....	525,670	4,316,644	8,212	1,018,124	4,659,349	4,576	—	—
\$50,000 or more.....	507,002	7,813,367	15,411	601,699	11,879,954	19,744	—	—
Rhode Island								
Total.....	135,146	1,597,405	11,820	411,009	1,849,294	4,499	30,996	15,630
Under \$10,000 ²	3,665	32,601	8,895	79,141	27,597	349	12,401	7,990
\$10,000 under \$15,000.....	4,352	33,989	7,810	57,333	55,887	975	10,706	6,241
\$15,000 under \$30,000.....	25,191	190,091	7,546	126,547	275,873	2,180	7,889	1,399
\$30,000 under \$50,000.....	50,418	451,658	8,958	90,575	412,106	4,550	—	—
\$50,000 or more.....	51,520	889,066	17,257	57,413	1,077,831	18,773	—	—
South Carolina								
Total.....	405,820	4,262,597	10,504	1,162,368	4,033,980	3,470	222,372	123,444
Under \$10,000 ²	11,762	95,615	8,129	218,359	75,287	345	104,611	71,145
\$10,000 under \$15,000.....	16,453	107,644	6,543	188,368	160,227	851	73,701	44,140
\$15,000 under \$30,000.....	97,877	694,181	7,092	379,323	731,763	1,929	44,060	8,159
\$30,000 under \$50,000.....	157,098	1,366,671	8,699	244,663	1,036,847	4,238	—	—
\$50,000 or more.....	122,630	1,998,486	16,297	131,655	2,029,856	15,418	—	—
South Dakota								
Total.....	48,140	438,933	9,118	242,592	806,725	3,325	33,350	16,983
Under \$10,000 ²	3,019	24,422	8,089	59,796	21,178	354	14,272	9,101
\$10,000 under \$15,000.....	2,960	23,041	7,784	37,312	34,297	919	11,226	6,486
\$15,000 under \$30,000.....	12,733	95,488	7,499	79,551	162,732	2,046	7,852	1,396
\$30,000 under \$50,000.....	18,067	142,686	7,898	47,226	213,811	4,527	—	—
\$50,000 or more.....	11,361	153,296	13,493	18,707	374,707	20,030	—	—
Tennessee								
Total.....	417,866	4,443,989	10,634	1,680,338	6,949,202	4,136	295,669	160,502
Under \$10,000 ²	15,026	159,248	10,598	325,501	115,861	356	141,372	93,343
\$10,000 under \$15,000.....	17,428	155,956	8,949	258,971	221,571	856	94,258	56,185
\$15,000 under \$30,000.....	91,330	672,310	7,361	548,857	1,095,028	1,995	60,039	10,974
\$30,000 under \$50,000.....	148,055	1,235,548	8,345	350,042	1,577,603	4,507	—	—
\$50,000 or more.....	146,027	2,220,928	15,209	196,967	3,939,139	19,999	—	—
Texas								
Total.....	1,598,476	19,412,438	12,144	5,490,667	26,243,766	4,780	1,052,374	576,551
Under \$10,000 ²	73,003	1,101,221	15,085	1,050,730	395,936	377	526,818	345,328
\$10,000 under \$15,000.....	60,232	503,022	8,351	752,239	645,501	858	329,033	195,306
\$15,000 under \$30,000.....	307,236	2,427,540	7,901	1,703,467	3,400,703	1,996	196,523	35,917
\$30,000 under \$50,000.....	523,802	4,724,624	9,020	1,155,049	5,310,031	4,597	—	—
\$50,000 or more.....	634,203	10,656,031	16,802	829,182	16,491,595	19,889	—	—
Utah								
Total.....	242,327	2,763,786	11,405	519,318	1,785,660	3,438	62,843	32,028
Under \$10,000 ²	9,829	86,305	8,781	105,553	34,862	330	25,844	17,104
\$10,000 under \$15,000.....	10,065	74,600	7,412	63,719	54,261	852	21,064	12,107
\$15,000 under \$30,000.....	63,670	496,985	7,806	159,495	292,495	1,834	15,935	2,817
\$30,000 under \$50,000.....	99,012	980,657	9,904	127,343	474,653	3,727	—	—
\$50,000 or more.....	59,751	1,125,239	18,832	63,208	929,389	14,704	—	—
Vermont								
Total.....	71,773	848,745	11,825	226,301	902,309	3,987	19,853	9,872
Under \$10,000 ²	2,862	37,837	13,220	46,811	16,590	354	7,815	5,023
\$10,000 under \$15,000.....	2,703	82,189	30,407	32,781	32,426	989	6,833	3,933
\$15,000 under \$30,000.....	15,165	108,437	7,150	71,178	151,459	2,128	5,205	916
\$30,000 under \$50,000.....	26,486	222,160	8,388	47,984	215,233	4,486	—	—
\$50,000 or more.....	24,557	398,122	16,212	27,547	486,601	17,664	—	—
Virginia								
Total.....	947,342	12,187,907	12,865	2,384,297	11,376,690	4,772	240,019	127,356
Under \$10,000 ²	22,421	248,779	11,096	416,897	140,672	337	98,619	67,565
\$10,000 under \$15,000.....	27,122	213,664	7,878	304,442	279,537	918	83,546	49,394
\$15,000 under \$30,000.....	174,660	1,357,849	7,774	708,090	1,474,170	2,082	57,854	10,397
\$30,000 under \$50,000.....	328,573	3,176,353	9,667	526,777	2,346,538	4,455	—	—
\$50,000 or more.....	394,566	7,191,262	18,226	428,091	7,135,773	16,669	—	—

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Number of returns	Number of exemptions ¹	Adjusted gross income (AGI)	Salaries and wages		Dividends	
				Number of returns	Amount	Number of returns	Amount
				(4)	(5)	(6)	(7)
Washington							
Total.....	2,128,574	4,613,926	58,391,204	1,777,629	43,748,858	445,400	1,323,490
Under \$10,000 ²	616,304	748,134	1,869,986	478,332	2,208,136	65,625	80,500
\$10,000 under \$15,000.....	252,698	502,718	3,141,726	195,789	2,243,937	35,540	63,698
\$15,000 under \$30,000.....	560,265	1,285,094	12,256,767	474,834	9,669,289	101,759	190,970
\$30,000 under \$50,000.....	430,543	1,239,659	16,655,159	391,028	13,888,724	114,211	213,756
\$50,000 or more.....	268,764	838,321	24,467,566	237,646	15,738,772	128,265	774,566
West Virginia							
Total.....	678,668	1,576,116	15,439,009	565,320	11,855,123	119,838	341,451
Under \$10,000 ²	230,400	344,355	1,024,842	174,686	775,868	18,258	19,080
\$10,000 under \$15,000.....	93,599	216,290	1,159,940	71,981	808,369	11,237	16,972
\$15,000 under \$30,000.....	176,015	461,503	3,818,660	153,398	3,059,969	28,502	48,256
\$30,000 under \$50,000.....	124,066	378,992	4,784,212	116,505	4,170,024	33,924	53,513
\$50,000 or more.....	54,588	174,976	4,651,355	48,750	3,040,893	27,917	203,630
Wisconsin							
Total.....	2,168,726	4,672,098	56,322,304	1,841,424	43,293,615	495,589	1,319,282
Under \$10,000 ²	690,184	790,149	2,583,290	532,921	2,329,557	86,223	86,407
\$10,000 under \$15,000.....	258,784	506,183	3,213,605	201,014	2,242,777	44,711	72,934
\$15,000 under \$30,000.....	546,340	1,273,221	11,964,859	477,614	9,551,737	112,896	196,208
\$30,000 under \$50,000.....	439,116	1,336,695	16,985,921	413,744	14,704,635	129,151	205,631
\$50,000 or more.....	234,302	765,850	21,574,629	216,131	14,464,909	122,608	758,102
Wyoming							
Total.....	198,632	461,960	4,869,800	167,062	3,670,475	41,455	142,817
Under \$10,000 ²	65,558	83,972	88,468	50,625	227,959	7,040	12,884
\$10,000 under \$15,000.....	22,911	50,071	284,492	18,376	206,221	3,356	6,194
\$15,000 under \$30,000.....	49,204	130,229	1,077,676	42,576	849,512	9,244	18,129
\$30,000 under \$50,000.....	40,160	128,414	1,561,065	37,125	1,324,852	11,525	21,295
\$50,000 or more.....	20,799	69,274	1,858,099	18,360	1,061,931	10,290	84,315
Other areas⁶							
Total.....	592,936	1,141,227	10,085,508	320,695	14,371,062	135,393	554,397
Under \$10,000 ²	377,470	574,771	-973,166	151,421	3,186,606	57,786	60,780
\$10,000 under \$15,000.....	49,822	114,384	612,633	33,470	781,412	11,050	27,252
\$15,000 under \$30,000.....	72,948	184,633	1,557,017	55,680	1,875,027	20,207	63,158
\$30,000 under \$50,000.....	41,393	114,110	1,591,219	35,171	1,859,318	15,386	60,257
\$50,000 or more.....	51,303	153,329	7,297,804	44,953	6,668,699	30,964	342,950

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Interest		Sales of capital assets Net gain less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Washington						
Total	1,410,995	3,622,581	308,178	2,897,085	173,128	321,154
Under \$10,000 ²	281,750	382,470	37,703	91,854	31,538	49,949
\$10,000 under \$15,000	138,304	302,142	23,056	22,633	27,067	50,531
\$15,000 under \$30,000	374,387	779,121	67,961	106,661	61,079	120,022
\$30,000 under \$50,000	360,972	721,535	76,590	190,802	41,260	75,952
\$50,000 or more	255,582	1,437,313	102,868	2,485,135	12,184	24,700
West Virginia						
Total	404,069	851,095	51,256	400,975	60,090	110,946
Under \$10,000 ²	93,615	120,284	7,068	9,232	12,720	18,186
\$10,000 under \$15,000	49,210	107,568	4,311	5,787	9,695	18,558
\$15,000 under \$30,000	110,514	215,211	11,636	22,544	23,072	46,825
\$30,000 under \$50,000	99,720	161,756	12,707	35,207	12,493	23,399
\$50,000 or more	51,010	246,276	15,534	328,205	2,110	3,978
Wisconsin						
Total	1,611,898	3,224,865	298,932	2,700,381	185,647	274,196
Under \$10,000 ²	405,339	445,395	47,441	103,767	28,222	35,571
\$10,000 under \$15,000	169,323	361,608	27,260	53,774	26,099	38,324
\$15,000 under \$30,000	413,686	764,310	71,639	198,783	65,145	105,862
\$30,000 under \$50,000	396,251	607,367	71,041	233,374	52,572	75,611
\$50,000 or more	227,299	1,046,185	81,551	2,110,683	13,609	18,828
Wyoming						
Total	129,258	353,087	28,114	239,712	14,160	24,326
Under \$10,000 ²	31,217	40,607	4,938	15,556	2,630	3,615
\$10,000 under \$15,000	12,681	26,450	2,305	3,630	2,301	3,934
\$15,000 under \$30,000	32,711	66,559	6,403	12,345	5,826	10,923
\$30,000 under \$50,000	33,165	61,016	6,983	18,356	2,827	4,813
\$50,000 or more	19,484	158,455	7,485	189,825	576	1,041
Other areas ⁶						
Total	306,477	1,240,734	107,932	1,135,019	6,876	17,216
Under \$10,000 ²	153,620	385,423	54,647	82,391	2,232	5,513
\$10,000 under \$15,000	28,465	99,275	7,676	15,581	1,113	2,778
\$15,000 under \$30,000	47,452	182,490	13,132	47,803	2,072	4,968
\$30,000 under \$50,000	31,395	131,433	9,733	59,243	931	2,425
\$50,000 or more	45,545	442,113	22,744	930,001	528	1,532

See footnotes at end of table.

Individual Income Tax Returns Data by State

Table 3. (Continued)—Individual Income and Tax Data by State and Size of Adjusted Gross Income, 1988

[Money amounts are in thousands of dollars, except where indicated]

State	Itemized deductions ³			Tax liability ⁴			Earned income credit ⁵	
	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount	Average (whole dollars)	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Washington								
Total	609,609	6,468,649	10,611	1,803,651	8,226,418	4,561	164,165	83,199
Under \$10,000 ²	25,144	288,105	11,458	322,539	113,709	353	70,140	44,893
\$10,000 under \$15,000	24,765	192,424	7,770	230,135	212,625	924	53,937	31,206
\$15,000 under \$30,000	127,879	964,507	7,542	552,430	1,180,493	2,137	40,088	7,100
\$30,000 under \$50,000	224,733	1,972,553	8,777	429,948	1,984,879	4,617	—	—
\$50,000 or more	207,088	3,051,060	14,733	268,599	4,734,712	17,627	—	—
West Virginia								
Total	112,784	1,095,659	9,715	543,065	1,892,380	3,485	88,501	46,610
Under \$10,000 ²	3,146	24,937	7,927	106,179	35,040	330	41,023	26,348
\$10,000 under \$15,000	3,513	28,469	8,104	83,654	67,480	807	28,395	16,818
\$15,000 under \$30,000	21,047	146,196	6,946	174,690	343,947	1,969	19,083	3,444
\$30,000 under \$50,000	45,423	354,557	7,806	123,983	556,688	4,490	—	—
\$50,000 or more	39,655	541,500	13,655	54,559	889,225	16,298	—	—
Wisconsin								
Total	690,165	7,135,563	10,339	1,855,499	7,378,982	3,977	144,322	72,626
Under \$10,000 ²	23,609	179,525	7,604	400,925	123,306	308	61,219	39,067
\$10,000 under \$15,000	24,269	246,536	10,158	241,493	222,647	922	47,389	27,317
\$15,000 under \$30,000	136,752	950,223	6,949	540,302	1,142,565	2,115	35,714	6,242
\$30,000 under \$50,000	287,583	2,390,661	8,313	438,541	1,901,810	4,337	—	—
\$50,000 or more	217,952	3,368,618	15,456	234,238	3,988,654	17,028	—	—
Wyoming								
Total	47,687	449,606	9,428	162,950	679,182	4,168	19,658	10,191
Under \$10,000 ²	2,487	25,731	10,346	33,027	11,650	353	8,558	5,561
\$10,000 under \$15,000	1,953	14,400	7,373	20,530	18,282	891	6,536	3,813
\$15,000 under \$30,000	10,191	72,706	7,134	48,508	98,690	2,035	4,564	817
\$30,000 under \$50,000	18,805	150,237	7,989	40,100	182,922	4,562	—	—
\$50,000 or more	14,251	186,532	13,089	20,785	367,638	17,688	—	—
Other areas ⁶								
Total	142,878	1,432,067	10,023	342,413	1,592,029	4,649	2,046	1,079
Under \$10,000 ²	45,822	127,289	2,778	153,263	141,931	926	890	569
\$10,000 under \$15,000	12,839	68,507	5,336	39,407	40,685	1,032	753	434
\$15,000 under \$30,000	25,095	165,725	6,604	63,426	126,694	1,998	403	76
\$30,000 under \$50,000	20,771	194,666	9,372	36,583	163,753	4,476	—	—
\$50,000 or more	38,351	875,880	22,839	49,734	1,118,966	22,499	—	—

¹ Includes data for taxpayers who checked the age and blindness box. See Data Sources and Limitations for additional information.

² Includes returns with adjusted gross deficit.

³ See Data Sources and Limitations for additional information.

⁴ Before earned income credit. See Data Sources and Limitations for additional information.

⁵ Includes both the refundable and nonrefundable portions. See Data Sources and Limitations for additional information.

⁶ Includes returns filed from Army Post Office and Fleet Post Office addresses by service men and women stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.