

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>UNITED STATES<sup>2</sup></b>								
Number of returns.....	120,786,824	54,706,837	17,808,856	21,933,602	14,459,037	5,806,924	4,568,469	1,503,099
Number of joint returns.....	49,183,653	9,221,460	6,184,526	12,008,179	11,403,738	5,061,044	4,008,128	1,296,578
Number with paid preparer's signature.....	53,069,786	20,842,284	7,324,987	10,234,166	7,403,731	3,127,304	2,871,838	1,265,476
Number of exemptions <sup>3</sup> .....	239,907,638	78,565,385	35,399,115	51,107,836	40,036,769	16,997,280	13,396,817	4,404,436
Adjusted gross income (AGI) <sup>4</sup> .....	4,520,288,987	455,394,113	439,194,454	856,937,581	878,679,939	496,881,042	599,028,668	794,173,189
Salaries and wages in AGI: Number.....	102,565,725	43,439,865	15,557,433	19,769,920	13,194,403	5,294,469	4,044,319	1,265,316
Amount.....	3,361,056,621	398,950,271	356,362,437	706,962,305	717,493,753	396,111,008	425,652,082	359,524,765
Taxable interest: Number.....	66,837,410	20,004,449	8,946,361	14,699,700	12,057,608	5,312,682	4,345,582	1,471,028
Amount.....	164,928,934	29,935,783	14,808,908	23,624,676	23,089,583	13,599,899	19,974,177	39,895,907
Tax-exempt interest: <sup>5</sup> Number.....	5,003,107	767,138	422,224	852,829	931,165	581,837	840,861	607,053
Amount.....	51,766,640	3,385,456	2,054,833	5,381,641	6,606,145	4,649,407	9,040,440	20,648,719
Dividends: Number.....	27,488,946	6,903,821	2,857,012	5,252,682	5,295,981	2,919,038	3,005,963	1,254,449
Amount.....	105,475,939	10,990,287	5,869,423	11,317,280	13,433,204	9,624,255	17,449,536	36,791,952
Business or profession net income (less loss):								
Number.....	16,925,058	6,014,010	2,156,529	3,400,857	2,600,218	1,162,245	1,143,249	447,950
Amount.....	181,300,994	21,638,339	14,128,050	25,457,422	25,817,114	18,260,117	37,805,205	38,194,748
Number of farm returns.....	2,196,447	773,691	312,189	482,897	337,450	124,257	111,600	54,363
Net capital gain (less loss) in AGI: Number.....	22,013,042	5,385,841	2,189,543	4,061,499	4,113,342	2,361,344	2,673,571	1,227,902
Amount.....	243,763,080	11,044,433	4,241,104	9,935,997	14,699,580	12,927,879	30,628,848	160,285,238
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	5,794,339	1,784,297	937,539	1,221,724	957,077	421,783	363,183	108,736
Amount.....	46,087,976	6,715,597	4,742,074	7,912,386	8,605,843	5,448,257	7,806,556	4,857,263
Pensions and annuities in AGI: Number.....	19,019,237	6,605,368	3,023,074	3,927,286	2,969,832	1,238,868	978,840	275,969
Amount.....	237,631,565	45,731,422	34,155,561	52,638,841	48,109,673	24,178,386	23,661,370	9,156,312
Social Security benefits in AGI: Number.....	7,410,258	202,735	1,347,872	2,614,443	1,771,790	679,087	584,019	210,312
Amount.....	53,445,258	649,271	2,563,767	13,539,723	17,818,510	8,102,238	7,646,677	3,125,071
Total statutory adjustments: Number.....	18,624,703	6,092,008	2,607,420	3,947,865	2,629,223	1,225,718	1,404,347	718,122
Amount.....	43,510,545	5,838,396	4,006,458	7,138,560	6,307,570	4,177,969	8,197,300	7,844,291
Self-employment retirement plans: <sup>8</sup> Number.....	1,131,484	47,272	54,277	144,777	218,719	167,428	306,149	192,862
Amount.....	9,392,831	102,858	146,726	505,845	957,953	1,016,168	3,188,404	3,474,875
Total itemized deductions: <sup>7</sup> Number.....	35,509,843	3,062,150	3,374,871	8,779,329	9,763,063	4,926,272	4,203,069	1,401,089
Amount.....	583,163,413	39,369,252	34,968,323	98,231,842	131,423,177	83,843,607	99,907,932	95,419,282
Medical and dental expense: Number.....	5,685,534	1,691,541	1,130,741	1,593,839	852,048	248,936	131,847	16,582
Amount.....	33,598,656	13,087,180	5,622,525	6,889,809	4,177,344	1,669,451	1,540,272	612,077
Taxes paid: Number.....	35,238,751	2,899,692	3,332,733	8,746,686	9,749,008	4,917,541	4,193,782	1,399,309
Amount.....	205,900,951	7,134,503	7,572,739	26,966,403	42,995,780	30,035,919	39,901,324	51,294,282
Interest paid: Number.....	29,953,795	2,019,021	2,625,273	7,473,355	8,680,378	4,375,585	3,616,865	1,163,318
Amount.....	236,594,754	14,194,593	14,507,984	44,112,062	58,642,108	35,775,493	40,295,176	29,067,338
Contributions: Number.....	31,596,952	2,082,033	2,783,555	7,685,220	8,989,517	4,679,160	4,024,755	1,352,712
Amount.....	85,245,532	2,569,056	3,859,529	11,608,847	16,329,224	10,904,688	13,997,243	25,976,945
Taxable income: Number.....	96,766,112	31,161,489	17,467,548	21,832,162	14,438,069	5,801,371	4,563,987	1,501,466
Amount.....	3,081,262,307	146,302,725	239,652,581	553,279,510	616,248,377	364,432,574	463,700,854	697,645,686
Total tax credits: <sup>9</sup> Number.....	8,322,887	1,172,250	1,137,531	1,932,334	1,836,874	881,668	860,378	501,852
Amount.....	7,594,395	338,506	511,569	895,011	922,726	525,458	950,177	3,450,948
Child care credit: Number.....	5,696,793	723,606	954,090	1,558,196	1,425,001	595,585	371,774	68,541
Amount.....	2,475,289	270,755	436,526	657,697	630,692	272,607	171,189	35,823
Earned income credit: <sup>10</sup> Number.....	19,404,581	16,181,261	3,223,320	--	--	--	--	--
Amount.....	28,318,296	25,955,487	2,362,809	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	15,214,610	14,233,667	980,943	--	--	--	--	--
Amount.....	22,672,280	22,003,281	668,999	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	96,250,777	30,739,435	17,398,676	21,809,291	14,435,263	5,801,453	4,564,648	1,502,011
Amount.....	661,957,933	21,937,372	35,538,426	88,034,505	106,333,639	73,226,075	109,007,331	227,880,584
Total tax liability: <sup>12</sup> Number.....	99,799,777	34,122,220	17,517,814	21,845,500	14,442,472	5,803,327	4,565,999	1,502,445
Amount.....	693,528,518	27,463,908	38,484,239	93,406,988	111,584,774	76,430,749	114,079,900	232,077,960
Tax due at time of filing: <sup>13</sup> Number.....	30,215,362	9,097,254	4,172,674	6,429,911	4,942,174	2,536,309	2,201,503	835,537
Amount.....	84,555,476	4,616,136	3,812,976	8,448,185	9,907,601	7,667,037	13,690,409	36,413,134
Overpayments: <sup>14</sup> Number.....	83,992,491	41,559,948	13,162,159	14,890,036	9,026,081	3,003,169	1,979,605	371,493
Amount.....	112,409,192	43,877,726	13,109,830	19,286,412	16,415,569	7,137,336	7,502,595	5,079,723

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and Item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ALABAMA</b>								
Number of returns.....	1,843,993	936,975	269,602	312,048	192,973	69,480	46,987	15,928
Number of joint returns.....	773,830	167,131	112,286	206,894	166,653	63,926	42,779	14,161
Number with paid preparer's signature.....	943,197	427,958	137,055	177,013	113,940	41,110	31,857	14,264
Number of exemptions <sup>2</sup> .....	3,825,664	1,526,309	583,469	776,038	548,490	205,425	138,084	47,849
Adjusted gross income (AGI) <sup>4</sup> .....	58,948,033	8,697,943	6,621,208	12,155,912	11,698,160	5,927,081	6,115,532	7,732,197
Salaries and wages in AGI: Number.....	1,613,411	791,712	240,278	285,134	177,843	63,689	41,413	13,342
Amount.....	44,967,720	7,392,646	5,537,718	10,252,591	9,713,068	4,713,431	4,118,520	3,239,746
Taxable interest: Number.....	826,120	246,878	112,762	189,494	154,617	62,479	44,291	15,599
Amount.....	1,939,273	375,570	194,218	300,219	286,520	166,505	228,254	387,988
Tax-exempt interest: <sup>5</sup> Number.....	43,312	6,227	3,411	7,263	8,275	5,331	7,150	5,655
Amount.....	444,731	27,240	17,041	44,957	59,747	42,068	79,227	174,452
Dividends: Number.....	288,302	65,762	29,232	56,669	60,915	32,875	29,841	13,008
Amount.....	976,723	90,570	50,026	101,629	128,125	95,291	172,511	338,571
Business or profession net income (less loss):								
Number.....	239,171	95,152	32,644	48,007	33,067	13,461	11,912	4,928
Amount.....	2,031,534	309,031	161,577	274,074	264,690	185,636	408,224	428,304
Number of farm returns.....	53,104	16,569	7,207	12,267	9,461	3,463	2,679	1,458
Net capital gain (less loss) in AGI: Number.....	219,982	50,087	21,755	41,302	43,414	24,544	26,036	12,844
Amount.....	2,423,844	98,690	50,388	112,288	166,480	152,067	339,384	1,504,546
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	68,074	21,196	11,055	14,780	11,369	4,845	3,764	1,065
Amount.....	481,905	77,126	53,722	90,843	95,654	55,402	71,013	38,146
Pensions and annuities in AGI: Number.....	284,310	100,784	46,998	60,449	43,517	17,235	12,058	3,269
Amount.....	3,562,862	724,623	544,754	826,934	732,113	352,380	296,631	85,429
Social Security benefits in AGI: Number.....	93,651	2,311	16,760	35,027	22,496	8,270	6,576	2,211
Amount.....	725,768	7,762	117,611	164,823	218,631	100,208	84,764	31,970
Total statutory adjustments: Number.....	248,330	90,385	35,214	51,611	32,581	14,429	15,638	8,472
Amount.....	472,315	72,153	47,834	80,692	67,462	42,218	82,809	79,147
Self-employment retirement plans: <sup>8</sup> Number.....	8,782	322	370	1,029	1,538	1,263	2,474	1,786
Amount.....	78,014	716	916	3,178	6,482	7,456	27,553	31,713
Total itemized deductions: <sup>7</sup> Number.....	443,569	41,225	49,728	116,048	122,879	56,765	42,018	14,906
Amount.....	6,042,782	453,424	467,775	1,208,377	1,469,684	841,317	846,638	755,368
Medical and dental expense: Number.....	106,924	29,652	24,928	33,601	14,337	3,084	1,203	119
Amount.....	418,175	143,149	87,793	105,610	50,539	16,157	11,832	3,095
Taxes paid: Number.....	443,486	39,567	49,843	116,746	123,374	56,909	42,116	14,931
Amount.....	1,462,841	95,028	61,844	212,669	337,724	217,368	245,027	293,181
Interest paid: Number.....	379,354	26,992	38,763	100,484	112,447	51,814	36,769	12,085
Amount.....	2,376,955	125,351	168,126	500,489	637,104	354,116	341,253	250,517
Contributions: Number.....	408,417	32,419	43,958	106,148	116,225	54,601	40,557	14,509
Amount.....	1,397,902	54,551	85,276	233,922	316,378	191,956	208,269	307,550
Taxable income: Number.....	1,395,629	493,179	266,108	311,211	192,821	69,448	46,952	15,910
Amount.....	38,122,716	2,223,166	3,435,930	7,772,757	8,375,696	4,479,628	4,891,196	6,944,343
Total tax credits: <sup>9</sup> Number.....	123,961	24,125	20,291	31,493	25,832	10,051	7,704	4,465
Amount.....	64,676	7,857	9,057	13,031	11,297	4,778	5,190	13,465
Child care credit: Number.....	100,288	18,852	18,685	28,178	22,420	7,618	3,866	669
Amount.....	40,878	6,984	8,365	10,958	9,307	3,239	1,680	345
Earned income credit: <sup>3</sup> Number.....	455,700	390,306	65,394	--	--	--	--	--
Amount.....	746,148	697,678	48,470	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	377,744	357,866	19,878	--	--	--	--	--
Amount.....	624,067	610,779	13,288	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,384,531	483,186	265,137	311,080	192,818	69,442	46,955	15,913
Amount.....	7,770,723	328,869	507,541	1,206,555	1,421,951	902,003	1,155,655	2,248,147
Total tax liability: Number.....	1,443,250	540,360	266,334	311,339	192,875	69,459	46,964	15,919
Amount.....	8,148,604	408,249	546,130	1,272,475	1,482,187	936,918	1,211,043	2,291,601
Tax due at time of filing: <sup>12</sup> Number.....	390,435	113,811	56,375	85,791	66,186	33,335	25,366	9,571
Amount.....	942,938	56,143	49,449	104,246	124,324	98,433	167,187	343,157
Overpayments: <sup>14</sup> Number.....	1,381,742	777,780	208,110	219,721	121,619	33,424	17,702	3,386
Amount.....	1,961,030	1,057,709	243,642	274,572	205,793	71,145	61,953	46,216

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ALASKA</b>								
Number of returns.....	349,245	181,110	37,065	52,693	41,149	20,070	14,487	2,671
Number of joint returns.....	113,378	13,614	11,797	24,904	30,153	17,588	12,996	2,326
Number with paid preparer's signature.....	124,542	50,681	12,185	20,661	19,599	10,354	8,783	2,279
Number of exemptions <sup>3</sup> .....	557,716	135,353	74,395	121,262	114,795	60,468	43,700	7,743
Adjusted gross income (AGI) <sup>4</sup> .....	11,152,097	973,235	917,954	2,074,286	2,519,578	1,721,576	1,844,456	1,101,012
Salaries and wages in AGI: Number.....	242,808	89,860	33,035	47,895	37,854	18,788	13,207	2,169
Amount.....	8,246,748	728,705	728,063	1,670,933	2,013,823	1,378,110	1,315,540	411,555
Taxable interest: Number.....	177,784	61,200	17,654	33,105	32,104	17,608	13,505	2,608
Amount.....	282,692	33,016	16,514	37,228	48,253	34,648	51,684	61,347
Tax-exempt interest: <sup>5</sup> Number.....	8,405	1,363	531	1,231	1,647	1,208	1,692	733
Amount.....	54,284	3,027	1,862	5,686	7,551	5,827	12,695	17,634
Dividends: Number.....	82,428	28,668	7,098	13,579	13,789	8,641	8,537	2,116
Amount.....	186,029	25,879	10,395	21,535	26,237	19,656	33,706	48,620
Business or profession net income (less loss):								
Number.....	55,875	17,070	6,626	11,135	10,478	5,236	4,268	1,062
Amount.....	562,883	25,143	41,849	77,277	93,731	66,303	136,370	122,210
Number of farm returns.....	1,340	272	119	216	274	184	219	56
Net capital gain (less loss) in AGI: Number.....	56,759	15,715	4,016	9,008	10,880	7,329	7,708	2,103
Amount.....	395,047	20,821	7,770	22,218	36,398	37,288	86,372	184,182
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	7,623	1,238	913	1,720	1,827	1,001	783	141
Amount.....	73,947	5,017	5,072	11,485	16,750	12,646	17,655	5,322
Pensions and annuities in AGI: Number.....	37,820	7,027	4,560	8,408	8,699	4,810	3,743	573
Amount.....	608,046	46,928	51,942	126,810	161,676	103,850	97,849	18,990
Social Security benefits in AGI: Number.....	12,382	357	1,650	3,994	3,448	1,504	1,121	308
Amount.....	86,570	1,206	2,888	19,641	31,255	14,929	12,538	4,113
Total statutory adjustments: Number.....	53,404	15,393	7,219	11,460	9,190	4,475	4,230	1,437
Amount.....	122,465	14,083	11,153	21,005	21,473	14,352	25,175	15,224
Self-employment retirement plans: <sup>8</sup> Number.....	3,747	168	190	481	659	661	999	389
Amount.....	27,861	361	461	1,711	3,751	3,922	10,688	6,968
Total itemized deductions: <sup>7</sup> Number.....	71,979	4,242	4,605	15,151	21,067	13,899	11,216	1,799
Amount.....	956,358	46,068	46,350	161,327	258,731	197,187	191,269	55,427
Medical and dental expense: Number.....	8,863	2,177	1,376	2,468	1,836	686	302	18
Amount.....	40,654	11,206	6,161	9,834	7,490	3,298	2,157	507
Taxes paid: Number.....	68,678	3,502	4,197	14,249	20,297	13,589	11,063	1,781
Amount.....	158,694	6,113	6,716	25,247	42,221	32,871	34,180	11,346
Interest paid: Number.....	66,372	3,214	3,970	13,777	19,822	13,271	10,678	1,640
Amount.....	541,765	20,047	23,751	91,251	151,938	115,705	109,887	29,185
Contributions: Number.....	60,131	2,416	3,343	11,932	17,829	12,458	10,440	1,713
Amount.....	157,012	3,388	5,497	21,106	37,655	30,397	35,717	23,253
Taxable income: Number.....	312,286	145,024	36,406	52,539	41,106	20,059	14,481	2,671
Amount.....	8,035,721	386,591	519,848	1,400,336	1,847,427	1,331,659	1,520,868	1,028,993
Total tax credits: <sup>9</sup> Number.....	20,152	2,431	2,168	4,345	4,726	3,013	2,551	918
Amount.....	17,099	414	767	1,795	2,004	1,490	1,658	8,971
Child care credit: Number.....	14,039	1,100	1,916	3,628	3,712	2,204	1,299	180
Amount.....	6,054	318	710	1,552	1,688	1,058	631	97
Earned income credit: <sup>9</sup> Number.....	29,163	23,616	5,547	--	--	--	--	--
Amount.....	35,172	31,212	3,960	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	21,122	19,647	1,475	--	--	--	--	--
Amount.....	25,448	24,522	926	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	314,926	147,690	36,480	52,537	41,109	20,059	14,480	2,671
Amount.....	1,651,046	59,012	77,782	229,625	330,627	273,064	359,545	321,392
Total tax liability: <sup>12</sup> Number.....	319,966	152,382	36,662	52,589	41,116	20,064	14,482	2,671
Amount.....	1,749,086	71,197	86,734	246,750	350,321	285,430	377,967	330,687
Tax due at time of filing: <sup>13</sup> Number.....	160,091	96,655	10,504	17,971	16,176	9,538	7,789	1,458
Amount.....	222,949	20,338	12,238	28,375	36,794	29,598	47,430	48,175
Overpayments: <sup>14</sup> Number.....	172,140	73,854	25,595	33,283	23,581	9,691	5,575	561
Amount.....	226,932	64,327	24,587	44,196	45,500	22,323	18,701	7,300

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ARIZONA</b>								
Number of returns.....	1,909,634	883,178	297,234	342,856	217,142	84,042	64,867	20,315
Number of joint returns.....	803,722	169,698	112,402	197,677	175,802	73,742	56,872	17,529
Number with paid preparer's signature.....	794,278	305,014	112,835	155,775	112,142	47,571	43,422	17,519
Number of exemptions <sup>3</sup> .....	3,954,662	1,409,164	622,153	827,079	607,468	242,751	186,859	59,188
Adjusted gross income (AGI) <sup>4</sup> .....	68,177,965	7,893,382	7,314,892	13,353,621	13,184,888	7,180,310	8,494,673	10,756,201
Salaries and wages in AGI: Number.....	1,604,951	714,536	255,209	298,935	190,752	73,766	55,057	16,696
Amount.....	48,908,952	6,908,114	5,847,600	10,579,871	10,194,285	5,380,050	5,649,398	4,349,635
Taxable interest: Number.....	965,027	283,404	138,187	214,744	173,275	75,019	60,606	19,792
Amount.....	2,503,085	437,398	237,663	375,813	373,730	216,926	324,964	536,592
Tax-exempt interest: <sup>5</sup> Number.....	94,581	16,414	9,909	18,698	18,742	10,363	12,764	7,691
Amount.....	865,707	75,652	55,260	129,118	145,104	90,341	159,184	211,047
Dividends: Number.....	425,956	110,795	49,960	84,577	80,455	42,163	41,777	16,229
Amount.....	1,661,324	204,683	118,491	220,435	249,027	159,569	262,991	446,128
Business or profession net income (less loss):								
Number.....	261,724	94,557	34,771	53,578	40,037	17,206	15,983	5,592
Amount.....	2,487,741	294,347	211,470	385,274	383,681	269,141	512,549	431,278
Number of farm returns.....	8,795	2,776	1,022	1,748	1,338	648	765	498
Net capital gain (less loss) in AGI: Number.....	368,734	94,155	42,034	71,803	68,090	36,695	39,356	16,601
Amount.....	4,051,237	119,577	74,952	185,823	289,092	246,684	541,155	2,593,952
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	102,653	30,718	17,107	22,276	17,726	7,384	5,957	1,485
Amount.....	887,467	124,369	91,570	159,169	175,733	110,156	149,500	76,970
Pensions and annuities in AGI: Number.....	334,705	111,076	55,358	72,133	54,267	21,524	16,257	4,090
Amount.....	4,510,725	803,760	653,809	1,044,957	977,100	466,010	428,125	136,964
Social Security benefits in AGI: Number.....	137,992	3,813	24,865	49,161	34,015	12,592	10,364	3,182
Amount.....	986,704	11,947	46,601	257,133	346,283	149,943	130,990	43,807
Total statutory adjustments: Number.....	286,277	92,797	42,319	62,121	41,106	18,602	20,220	9,112
Amount.....	651,218	94,154	67,843	117,172	104,259	66,203	116,173	85,416
Self-employment retirement plans: <sup>8</sup> Number.....	14,900	791	888	2,203	3,112	2,247	3,817	1,842
Amount.....	119,048	1,654	2,481	8,175	14,447	14,542	42,792	34,957
Total itemized deductions: <sup>7</sup> Number.....	598,287	62,121	66,869	157,727	158,474	73,325	60,292	19,479
Amount.....	8,914,915	695,413	659,209	1,713,282	2,094,743	1,223,322	1,383,185	1,145,762
Medical and dental expense: Number.....	129,030	40,133	26,070	35,944	19,051	5,130	2,461	241
Amount.....	586,413	221,860	95,063	128,903	82,077	29,352	22,851	6,305
Taxes paid: Number.....	596,386	60,152	66,654	157,819	158,595	73,356	60,318	19,492
Amount.....	2,520,289	89,321	109,224	360,053	532,807	356,712	469,089	603,083
Interest paid: Number.....	535,030	48,136	57,347	142,757	147,633	68,106	54,269	16,782
Amount.....	4,108,607	284,368	314,371	862,753	1,047,129	578,076	610,819	411,093
Contributions: Number.....	533,307	44,961	56,324	139,437	146,713	69,606	57,586	18,680
Amount.....	1,219,753	51,346	70,397	195,769	258,686	161,783	202,784	278,986
Taxable income: Number.....	1,517,826	500,523	290,298	341,163	216,800	83,956	64,797	20,289
Amount.....	45,399,201	2,440,381	3,858,540	8,460,800	9,178,047	5,271,688	6,616,905	9,572,840
Total tax credits: <sup>9</sup> Number.....	132,143	18,724	19,382	32,889	29,973	13,278	11,946	5,951
Amount.....	88,062	5,447	8,335	15,007	14,898	7,422	9,715	27,238
Child care credit: Number.....	89,511	11,732	15,294	25,215	8,684	5,095	5,095	960
Amount.....	37,547	4,245	6,543	10,390	9,858	3,802	2,227	482
Earned income credit: <sup>9</sup> Number.....	340,744	282,038	58,706	--	--	--	--	--
Amount.....	512,802	468,350	44,452	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	271,474	251,216	20,258	--	--	--	--	--
Amount.....	419,759	405,328	14,432	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,510,139	494,174	289,233	340,886	216,780	83,951	64,811	20,304
Amount.....	9,530,441	364,706	571,495	1,334,652	1,568,878	1,057,410	1,558,910	3,074,390
Total tax liability: <sup>12</sup> Number.....	1,562,421	543,720	291,272	341,409	216,895	83,982	64,834	20,309
Amount.....	9,963,802	442,589	614,839	1,413,858	1,645,248	1,103,358	1,625,797	3,118,113
Tax due at time of filing: <sup>13</sup> Number.....	525,951	147,524	79,160	120,168	89,370	43,232	34,668	11,829
Amount.....	1,409,278	69,277	65,591	153,143	174,784	133,802	227,551	585,131
Overpayments: <sup>14</sup> Number.....	1,280,435	672,422	209,960	212,026	119,658	36,724	24,802	4,843
Amount.....	1,625,990	745,378	199,436	248,139	194,294	82,774	95,216	60,752

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and Item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ARKANSAS</b>								
Number of returns.....	1,066,104	558,007	166,186	183,331	98,053	31,055	21,935	7,537
Number of joint returns.....	488,033	129,136	81,830	134,653	87,305	28,599	19,810	6,700
Number with paid preparer's signature.....	590,672	285,829	92,313	108,522	60,303	20,095	16,736	6,874
Number of exemptions <sup>3</sup> .....	2,222,393	928,403	369,121	471,876	278,296	89,932	62,991	21,774
Adjusted gross income (AGI) <sup>4</sup> .....	31,216,296	5,087,613	4,078,123	7,118,386	5,904,763	2,645,460	2,888,877	3,493,074
Salaries and wages in AGI: Number.....	911,052	460,607	145,504	164,858	88,008	27,344	18,410	6,321
Amount.....	23,199,485	4,327,334	3,310,406	5,839,114	4,661,937	1,932,396	1,713,740	1,414,558
Taxable interest: Number.....	475,758	160,122	72,288	110,131	77,448	27,731	20,672	7,366
Amount.....	1,230,125	274,608	145,126	207,906	177,136	92,992	127,716	204,642
Tax-exempt interest: <sup>5</sup> Number.....	27,193	4,522	2,776	5,304	5,169	2,878	3,890	2,654
Amount.....	231,478	17,576	13,755	32,296	37,230	22,621	44,900	63,101
Dividends: Number.....	181,025	49,047	23,109	39,223	33,681	15,410	14,465	6,090
Amount.....	678,578	61,509	35,810	64,369	71,115	46,273	80,923	318,579
Business or profession net income (less loss):								
Number.....	161,683	70,099	24,318	32,302	18,843	6,876	6,508	2,737
Amount.....	1,239,005	229,363	133,395	204,179	170,636	108,882	219,293	173,257
Number of farm returns.....	52,036	20,977	8,106	11,408	6,528	2,151	1,963	903
Net capital gain (less loss) in AGI: Number.....	155,152	43,938	19,986	32,483	27,049	12,697	13,000	5,999
Amount.....	1,107,449	74,013	44,094	92,107	120,581	89,178	186,201	501,274
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	47,747	16,353	8,565	10,340	7,088	2,688	2,122	591
Amount.....	345,750	60,523	43,540	68,175	67,930	38,162	43,836	23,583
Pensions and annuities in AGI: Number.....	157,509	60,272	28,498	34,002	21,591	7,118	4,762	1,266
Amount.....	1,818,374	412,133	313,977	445,642	354,833	143,460	114,444	33,883
Social Security benefits in AGI: Number.....	59,610	1,541	11,298	23,424	13,774	4,634	3,756	1,183
Amount.....	390,872	5,353	18,391	111,066	135,684	54,817	48,304	17,257
Total statutory adjustments: Number.....	168,345	66,443	25,926	34,924	19,548	8,201	9,134	4,169
Amount.....	282,083	49,582	32,807	53,855	41,029	26,125	46,938	31,749
Self-employment retirement plans: <sup>6</sup> Number.....	4,495	195	258	604	841	664	1,270	663
Amount.....	35,522	414	604	1,983	3,622	4,166	13,495	11,238
Total itemized deductions: <sup>7</sup> Number.....	213,145	21,104	22,918	55,826	60,053	25,886	20,138	7,220
Amount.....	3,034,035	277,683	215,844	570,913	709,245	388,403	427,212	444,735
Medical and dental expense: Number.....	48,548	14,911	10,271	14,053	6,844	1,662	740	67
Amount.....	251,286	107,879	45,475	52,613	27,661	8,515	6,990	2,154
Taxes paid: Number.....	212,477	20,058	22,860	56,063	60,212	25,919	20,142	7,223
Amount.....	937,798	23,717	33,987	130,779	218,502	138,160	175,791	216,860
Interest paid: Number.....	173,475	13,094	16,919	46,888	52,876	22,291	16,020	5,387
Amount.....	1,020,817	101,496	69,532	209,339	265,554	134,644	134,996	105,257
Contributions: Number.....	183,607	14,780	18,173	47,099	53,669	24,077	18,907	6,902
Amount.....	661,119	28,004	38,611	106,838	141,436	80,303	94,739	171,190
Taxable income: Number.....	798,651	293,303	163,990	182,913	97,971	31,032	21,917	7,525
Amount.....	19,546,986	1,349,804	2,098,279	4,540,359	4,236,577	1,995,044	2,293,264	3,033,659
Total tax credits: <sup>8</sup> Number.....	62,854	11,200	10,745	19,032	12,778	4,108	3,284	1,707
Amount.....	35,012	3,224	3,956	6,933	5,279	1,915	2,509	11,194
Child care credit: Number.....	51,342	8,411	9,757	17,466	10,993	2,979	1,462	274
Amount.....	18,905	2,789	3,699	6,336	4,243	1,142	558	127
Earned income credit: <sup>9</sup> Number.....	254,655	214,470	40,185	--	--	--	--	--
Amount.....	404,698	374,460	30,237	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	205,829	193,750	12,079	--	--	--	--	--
Amount.....	330,595	322,418	8,177	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	793,823	288,998	163,554	182,840	97,951	31,034	21,918	7,528
Amount.....	3,851,470	200,809	311,546	700,673	713,871	402,111	542,988	979,470
Total tax liability: <sup>12</sup> Number.....	836,082	330,296	164,302	182,984	97,992	31,044	21,929	7,535
Amount.....	4,109,121	258,755	341,740	750,290	755,302	426,498	578,637	997,900
Tax due at time of filing: <sup>13</sup> Number.....	243,936	76,981	39,666	57,648	37,723	15,867	11,829	4,222
Amount.....	580,933	39,626	37,887	79,934	86,969	65,825	114,158	156,531
Overpayments: <sup>14</sup> Number.....	770,430	447,088	122,342	120,744	56,890	13,537	7,892	1,937
Amount.....	1,020,597	562,512	129,739	141,121	92,730	30,423	34,810	29,262

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>CALIFORNIA</b>								
Number of returns.....	13,488,180	6,000,354	1,894,592	2,395,148	1,603,108	743,024	647,686	204,268
Number of joint returns.....	5,311,612	1,111,011	648,154	1,107,541	1,115,482	609,967	549,053	170,404
Number with paid preparer's signature.....	6,689,608	2,603,852	869,022	1,219,379	929,242	457,184	437,823	173,106
Number of exemptions <sup>2</sup> .....	28,037,263	9,813,883	3,994,973	5,463,703	4,237,365	2,111,392	1,841,978	573,969
Adjusted gross income (AGI) <sup>4</sup> .....	540,864,452	43,540,260	46,808,122	93,492,413	97,756,378	63,784,897	85,154,174	110,328,207
Salaries and wages in AGI: Number.....	11,233,207	4,687,162	1,617,356	2,105,271	1,424,989	686,660	565,295	166,474
Amount.....	399,727,422	44,135,711	37,646,989	76,251,253	78,396,278	50,830,067	61,391,390	51,075,736
Taxable interest: Number.....	7,261,257	1,973,934	917,064	1,570,886	1,319,325	671,684	609,991	198,373
Amount.....	20,184,190	3,329,918	1,531,130	2,838,901	2,756,449	1,760,566	2,794,030	5,373,194
Tax-exempt interest: <sup>5</sup> Number.....	572,360	82,007	44,924	94,502	104,884	68,614	104,324	73,105
Amount.....	6,670,069	444,897	258,826	683,491	757,226	647,792	1,192,079	2,685,757
Dividends: Number.....	2,990,448	696,376	286,435	546,693	558,745	342,553	396,204	163,442
Amount.....	12,506,087	1,316,385	672,897	1,317,742	1,563,507	1,135,439	2,071,108	4,429,009
Business or profession net income (less loss):								
Number.....	2,227,586	845,019	253,853	395,164	326,777	168,749	176,047	61,977
Amount.....	29,046,561	3,318,794	2,127,323	3,843,573	4,071,271	3,074,384	6,361,474	6,249,741
Number of farm returns.....	82,555	23,441	8,283	14,606	13,876	7,625	9,029	5,695
Net capital gain (less loss) in AGI: Number.....	2,515,757	576,453	230,430	442,996	457,780	288,009	359,203	160,886
Amount.....	31,292,142	1,652,808	361,829	923,202	1,477,456	1,421,183	3,823,080	21,632,585
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	615,462	165,441	90,047	129,855	110,332	54,475	50,410	14,902
Amount.....	5,748,178	727,774	501,933	902,300	1,049,887	725,616	1,114,952	725,717
Pensions and annuities in AGI: Number.....	1,926,702	597,234	287,399	398,113	326,682	153,776	129,640	33,858
Amount.....	27,120,857	4,468,730	3,487,429	5,848,252	5,758,095	3,124,114	3,202,693	1,231,544
Social Security benefits in AGI: Number.....	859,060	23,124	141,856	284,407	211,950	88,995	79,466	29,262
Amount.....	6,379,010	75,856	267,326	1,500,524	2,076,282	1,017,679	1,009,903	431,441
Total statutory adjustments: Number.....	2,301,559	806,501	285,081	430,777	320,270	167,528	198,155	93,247
Amount.....	6,495,823	811,515	494,336	944,596	944,562	671,983	1,360,056	1,268,775
Self-employment retirement plans: <sup>8</sup> Number.....	180,531	8,846	9,329	23,620	33,194	26,992	49,333	29,217
Amount.....	1,648,637	21,763	28,336	96,978	170,176	186,857	587,219	577,507
Total itemized deductions: <sup>7</sup> Number.....	4,673,296	485,467	443,679	1,092,185	1,171,377	658,154	621,386	201,048
Amount.....	97,791,187	7,292,403	5,696,538	14,986,547	19,513,712	13,933,780	18,367,982	18,000,224
Medical and dental expense: Number.....	742,306	236,584	137,032	196,641	110,967	37,106	21,359	2,617
Amount.....	4,249,185	1,484,374	728,537	916,084	585,290	236,219	224,866	73,814
Taxes paid: Number.....	4,657,622	468,951	442,130	1,092,995	1,172,630	658,446	621,407	201,063
Amount.....	31,904,394	1,148,223	927,569	3,213,493	5,128,270	4,269,088	6,746,516	10,471,234
Interest paid: Number.....	3,985,926	379,776	361,374	931,461	1,022,948	581,445	537,238	171,684
Amount.....	46,614,292	3,887,992	3,043,771	8,084,275	10,319,132	7,035,719	8,665,071	5,578,332
Contributions: Number.....	4,147,391	305,359	370,216	977,110	1,087,960	623,970	590,842	192,034
Amount.....	10,888,331	328,989	464,901	1,395,811	1,903,475	1,370,026	1,843,605	3,581,524
Taxable income: Number.....	10,510,635	3,132,592	1,817,890	2,369,786	1,598,116	741,713	646,631	203,907
Amount.....	360,350,944	14,770,889	24,108,385	57,879,854	64,992,240	44,041,227	62,084,932	92,473,418
Total tax credits: <sup>9</sup> Number.....	1,020,847	123,009	139,292	234,134	218,846	122,782	121,041	61,743
Amount.....	876,824	38,911	71,153	131,563	126,457	70,962	93,812	343,967
Child care credit: Number.....	707,338	73,987	119,214	187,051	167,853	88,085	61,022	10,326
Amount.....	354,581	31,273	62,848	95,999	85,505	44,302	29,399	5,257
Earned income credit: <sup>9</sup> Number.....	2,328,577	1,973,569	355,008	--	--	--	--	--
Amount.....	3,413,006	3,148,580	284,426	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	1,848,909	1,719,889	129,020	--	--	--	--	--
Amount.....	2,736,918	2,643,747	93,172	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	10,447,492	3,087,886	1,804,679	2,364,589	1,597,627	741,813	646,844	204,054
Amount.....	80,227,832	2,216,436	3,552,941	9,283,221	11,335,180	8,748,502	14,510,427	30,581,125
Total tax liability: <sup>12</sup> Number.....	10,982,288	3,578,546	1,834,274	2,376,078	1,599,766	742,305	647,184	204,135
Amount.....	84,950,511	3,049,509	3,964,833	10,034,094	12,099,893	9,248,130	15,321,842	31,232,210
Tax due at time of filing: <sup>13</sup> Number.....	3,590,262	1,061,114	513,121	772,112	556,183	295,556	285,204	106,972
Amount.....	11,147,782	602,411	508,889	1,100,026	1,226,793	955,140	1,823,376	4,931,142
Overpayments: <sup>14</sup> Number.....	9,078,709	4,445,645	1,323,941	1,547,573	984,475	411,714	308,662	56,699
Amount.....	13,458,428	4,994,234	1,307,980	2,078,566	1,971,219	1,092,121	1,253,988	760,320

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>COLORADO</b>								
Number of returns.....	1,839,481	782,330	273,805	348,155	235,268	97,306	78,906	23,711
Number of joint returns.....	757,784	114,160	89,802	189,775	188,271	85,449	69,793	20,534
Number with paid preparer's signature.....	718,760	246,265	94,856	147,370	111,689	49,715	48,782	20,083
Number of exemptions <sup>2</sup> .....	3,552,647	1,010,978	517,458	792,357	647,499	283,136	231,881	69,338
Adjusted gross income (AGI).....	71,805,408	6,500,503	6,761,065	13,606,896	14,312,476	8,330,490	10,352,902	11,941,076
Salaries and wages in AGI: Number.....	1,579,077	632,865	240,222	312,806	214,402	88,821	69,995	19,966
Amount.....	52,125,006	5,849,171	5,490,964	11,045,071	11,457,941	6,478,713	7,073,521	4,729,626
Taxable interest: Number.....	1,090,001	313,013	143,892	243,572	200,347	90,142	75,702	23,333
Amount.....	2,416,447	369,843	189,718	329,987	336,935	207,162	327,840	654,961
Tax-exempt interest: <sup>5</sup> Number.....	86,651	13,370	7,298	15,221	16,481	10,183	14,780	9,318
Amount.....	720,774	51,973	32,525	79,959	114,044	65,495	134,496	242,282
Dividends: Number.....	491,844	121,522	49,799	95,963	96,769	53,602	54,475	19,714
Amount.....	1,627,669	180,091	90,284	183,623	219,533	161,121	294,068	498,949
Business or profession net income (less loss):								
Number.....	316,534	99,096	41,361	68,699	52,961	23,662	22,738	8,017
Amount.....	3,175,994	315,987	262,468	508,539	529,378	363,902	681,836	513,885
Number of farm returns.....	34,056	12,544	4,556	6,941	4,866	1,995	2,112	1,042
Net capital gain (less loss) in AGI: Number.....	422,166	103,547	41,700	79,513	80,276	46,071	51,080	19,979
Amount.....	4,684,314	197,720	83,754	211,048	314,631	286,308	686,406	2,904,445
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	83,281	22,228	13,370	19,154	15,122	6,489	5,488	1,430
Amount.....	658,911	81,709	65,102	118,744	131,703	84,468	115,912	61,273
Pensions and annuities in AGI: Number.....	276,764	79,206	43,079	62,611	49,551	21,262	16,926	4,129
Amount.....	3,779,660	568,017	509,131	906,399	858,740	424,156	401,897	111,321
Social Security benefits in AGI: Number.....	101,922	2,440	16,758	36,955	25,506	9,365	8,165	2,733
Amount.....	682,718	7,644	29,070	174,621	234,343	101,104	98,433	37,502
Total statutory adjustments: Number.....	349,409	101,259	49,659	78,771	53,823	25,277	28,195	12,425
Amount.....	627,222	104,545	79,002	146,725	136,463	88,160	160,247	112,081
Self-employment retirement plans: <sup>6</sup> Number.....	23,440	1,131	1,230	3,402	5,097	3,741	6,002	2,837
Amount.....	167,791	2,221	3,348	11,649	21,679	21,049	59,948	47,896
Total itemized deductions: <sup>7</sup> Number.....	643,182	51,709	63,336	169,621	175,971	85,895	73,933	22,717
Amount.....	10,041,942	768,832	645,476	1,844,881	2,356,628	1,440,747	1,653,098	1,332,281
Medical and dental expense: Number.....	96,127	28,429	18,392	28,414	14,623	4,113	1,950	206
Amount.....	557,391	274,453	71,983	103,335	61,231	22,444	17,719	6,227
Taxes paid: Number.....	640,481	49,634	62,895	169,372	176,012	85,914	73,929	22,725
Amount.....	2,958,510	94,947	112,321	426,781	655,267	450,608	591,413	627,173
Interest paid: Number.....	584,702	40,049	55,725	156,722	166,048	80,337	66,618	19,203
Amount.....	4,877,861	326,996	358,483	1,000,418	1,242,932	710,329	756,191	481,909
Contributions: Number.....	561,630	34,629	50,442	144,272	159,263	80,750	70,518	21,756
Amount.....	1,323,776	37,832	58,003	183,345	255,633	172,017	224,116	392,828
Taxable income: Number.....	1,534,949	484,685	268,737	346,724	235,023	97,246	78,847	23,687
Amount.....	49,533,065	2,351,315	3,764,906	8,722,988	9,938,050	6,098,555	8,092,316	10,564,936
Total tax credits: <sup>8</sup> Number.....	144,545	19,040	17,709	34,007	33,597	16,214	16,017	7,961
Amount.....	94,529	5,002	7,258	14,591	15,845	8,594	12,666	30,572
Child care credit: Number.....	96,944	10,661	14,302	26,908	25,933	10,800	6,982	1,358
Amount.....	39,874	3,885	5,881	10,636	11,096	4,728	2,993	656
Earned income credit: <sup>9</sup> Number.....	238,004	194,768	43,236	--	--	--	--	--
Amount.....	321,286	289,985	31,301	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	178,797	165,922	12,875	--	--	--	--	--
Amount.....	249,350	240,591	8,760	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,527,056	478,089	267,826	346,382	234,967	97,242	78,854	23,696
Amount.....	10,439,569	352,576	558,653	1,385,179	1,702,763	1,222,235	1,905,522	3,372,641
Total tax liability: <sup>12</sup> Number.....	1,575,104	523,510	269,783	346,917	235,061	97,263	78,870	23,700

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>CONNECTICUT</b>								
Number of returns.....	1,581,255	591,428	211,622	297,236	230,787	112,010	98,163	40,009
Number of joint returns.....	640,957	70,200	52,531	125,678	171,750	98,042	87,180	35,576
Number with paid preparer's signature.....	621,356	182,432	68,425	117,797	108,837	55,569	56,859	31,437
Number of exemptions <sup>2</sup> .....	2,960,169	663,113	353,782	599,654	606,142	324,661	289,971	122,846
Adjusted gross income (AGI) <sup>3</sup> .....	81,343,550	4,474,081	5,250,620	11,665,489	14,118,659	9,616,628	12,960,785	23,257,289
Salaries and wages in AGI: Number.....	1,320,267	434,701	180,656	265,796	211,339	103,788	89,023	34,964
Amount.....	60,288,190	3,713,708	4,130,247	9,489,312	11,553,340	7,920,087	9,818,906	13,662,591
Taxable interest: Number.....	1,099,133	290,890	127,096	228,395	209,954	107,414	95,846	39,538
Amount.....	2,802,336	431,381	212,306	357,582	373,885	222,878	331,054	873,250
Tax-exempt interest: <sup>5</sup> Number.....	108,377	15,383	7,500	15,837	18,493	12,741	20,440	17,983
Amount.....	1,122,864	54,460	34,193	87,276	113,140	84,773	193,659	555,361
Dividends: Number.....	506,442	125,219	44,146	84,803	92,447	58,383	66,835	34,609
Amount.....	2,303,817	204,765	102,385	207,164	257,576	190,543	377,620	963,762
Business or profession net income (less loss):								
Number.....	213,001	53,670	22,294	41,590	40,629	21,216	23,183	10,419
Amount.....	3,414,474	249,436	205,414	422,014	484,097	357,059	770,487	925,966
Number of farm returns.....	3,245	911	309	618	564	287	317	239
Net capital gain (less loss) in AGI: Number.....	382,126	88,563	30,063	60,274	68,094	44,953	57,137	33,042
Amount.....	5,428,300	198,683	49,980	129,183	211,731	208,596	544,053	4,086,075
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	100,666	30,736	15,328	20,133	16,725	7,912	7,369	2,463
Amount.....	807,789	112,202	74,935	122,974	136,086	92,784	153,724	115,083
Pensions and annuities in AGI: Number.....	270,770	87,724	37,956	52,208	45,045	21,878	19,181	6,778
Amount.....	3,485,540	586,190	406,126	677,235	706,414	405,896	450,812	252,867
Social Security benefits in AGI: Number.....	123,361	3,376	21,850	40,546	30,326	12,008	10,964	4,291
Amount.....	937,834	9,603	41,158	221,904	312,975	144,001	144,934	63,258
Total statutory adjustments: Number.....	259,141	60,327	31,528	53,764	44,481	23,186	28,600	17,255
Amount.....	862,468	71,849	56,349	113,375	117,645	84,573	184,861	233,814
Self-employment retirement plans: <sup>6</sup> Number.....	25,787	809	942	2,756	4,595	3,737	7,194	5,754
Amount.....	233,085	1,917	2,768	10,260	20,351	22,075	73,708	102,006
Total itemized deductions: <sup>7</sup> Number.....	609,329	41,654	42,216	125,567	165,811	99,947	94,678	39,456
Amount.....	11,945,137	843,780	461,376	1,492,280	2,360,230	1,759,295	2,335,303	2,692,872
Medical and dental expense: Number.....	81,932	24,368	14,839	21,542	13,432	4,480	2,835	436
Amount.....	736,504	381,413	74,863	106,862	77,472	37,952	42,902	15,038
Taxes paid: Number.....	608,361	40,003	42,168	125,913	166,120	100,013	94,681	39,463
Amount.....	5,119,400	137,162	139,345	511,969	920,586	740,069	1,046,784	1,623,485
Interest paid: Number.....	516,141	26,921	32,236	106,368	146,738	88,326	81,571	33,981
Amount.....	4,776,759	277,049	184,587	672,881	1,056,288	741,928	937,636	906,389
Contributions: Number.....	561,619	29,848	36,269	112,804	155,722	96,282	92,050	38,644
Amount.....	1,346,498	26,178	35,112	117,732	195,131	156,596	240,996	574,752
Taxable income: Number.....	1,356,649	373,568	207,477	295,509	230,203	111,847	98,068	39,977
Amount.....	59,758,017	1,743,760	3,070,149	7,754,515	9,833,716	6,961,613	9,885,605	20,508,658
Total tax credits: <sup>9</sup> Number.....	113,025	11,590	10,284	18,320	24,750	16,352	18,051	13,678
Amount.....	112,860	2,379	4,207	7,050	10,767	7,583	10,633	70,240
Child care credit: Number.....	64,928	4,533	7,992	13,095	18,102	11,244	8,082	1,880
Amount.....	29,776	1,768	3,815	5,765	8,257	5,340	3,829	1,004
Earned income credit: <sup>7</sup> Number.....	140,434	115,194	25,240	--	--	--	--	--
Amount.....	174,875	157,344	17,532	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	103,902	97,509	6,393	--	--	--	--	--
Amount.....	134,837	130,763	4,074	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,353,356	370,790	207,062	295,386	230,188	111,854	98,082	39,994
Amount.....	14,245,060	266,106	457,924	1,266,866	1,721,233	1,394,550	2,323,540	6,814,841
Total tax liability: <sup>12</sup> Number.....	1,380,136	395,104	206,707	295,989	230,330	111,892	96,115	39,999
Amount.....	14,789,404	320,744	495,815	1,346,121	1,811,098	1,455,074	2,429,751	6,930,801
Tax due at time of filing: <sup>13</sup> Number.....	428,455	128,180	48,287	78,620	68,430	41,213	41,516	22,209
Amount.....	1,497,512	61,094	45,506	104,942	132,680	110,434	219,705	823,150
Overpayments: <sup>14</sup> Number.....	1,060,480	413,794	156,941	209,428	154,151	65,930	49,125	11,111
Amount.....	1,633,578	344,833	153,740	304,686	322,441	168,368	186,383	153,327

See notes at end of this section.



# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>DISTRICT OF COLUMBIA</b>								
Number of returns.....	270,163	114,272	49,852	51,935	25,222	11,138	12,243	5,501
Number of joint returns.....	44,684	6,909	4,988	7,691	7,803	5,250	7,892	4,151
Number with paid preparer's signature.....	102,946	41,784	16,764	18,196	10,175	5,073	6,663	4,291
Number of exemptions <sup>3</sup> .....	460,598	178,603	88,780	87,161	43,798	21,510	26,805	13,941
Adjusted gross income (AGI) <sup>4</sup> .....	11,229,606	968,421	1,232,934	1,994,885	1,529,101	956,698	1,655,239	2,892,329
Salaries and wages in AGI: Number.....	225,457	91,020	43,452	45,357	21,594	9,484	10,352	4,198
Amount.....	7,735,728	907,337	1,023,909	1,628,914	1,184,870	714,753	1,139,503	1,136,444
Taxable interest: Number.....	129,504	32,629	19,570	30,434	20,026	9,879	11,561	5,405
Amount.....	409,585	47,209	18,287	38,040	40,617	29,205	54,780	181,447
Tax-exempt interest: <sup>5</sup> Number.....	14,171	1,320	715	1,766	2,262	1,829	3,411	2,868
Amount.....	231,486	6,677	4,032	11,566	30,421	15,809	38,674	124,308
Dividends: Number.....	54,568	9,999	5,186	10,295	9,545	5,952	8,743	4,848
Amount.....	398,259	18,208	9,956	23,326	31,590	30,953	75,898	208,327
Business or profession net income (less loss):								
Number.....	31,426	11,027	3,753	5,289	3,811	2,308	3,381	1,857
Amount.....	399,276	32,353	19,856	37,842	39,867	36,332	96,616	136,410
Number of farm returns.....	301	39	18	34	43	31	70	66
Net capital gain (less loss) in AGI: Number.....	43,042	7,351	3,476	7,407	7,507	4,963	7,707	4,631
Amount.....	708,851	29,456	6,737	16,825	26,810	27,225	93,307	508,490
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	8,199	1,645	1,121	1,767	1,419	805	1,003	439
Amount.....	66,278	7,088	4,706	9,393	9,564	7,590	14,155	13,781
Pensions and annuities in AGI: Number.....	47,156	15,441	8,340	10,095	6,148	2,815	3,097	1,220
Amount.....	952,449	158,690	139,881	216,452	171,048	94,183	117,610	54,586
Social Security benefits in AGI: Number.....	14,785	525	2,247	4,767	3,214	1,475	1,762	795
Amount.....	99,406	2,077	4,650	20,939	24,575	14,241	21,156	11,768
Total statutory adjustments: Number.....	33,715	10,598	4,461	5,887	3,722	2,293	3,748	3,006
Amount.....	134,996	10,215	7,159	11,582	11,233	8,715	25,615	60,477
Self-employment retirement plans: <sup>8</sup> Number.....	4,530	165	187	435	528	466	1,161	1,588
Amount.....	55,601	302	521	1,667	2,963	2,968	12,029	35,150
Total itemized deductions: <sup>7</sup> Number.....	89,814	9,048	11,594	23,065	18,879	10,007	11,791	5,430
Amount.....	1,793,968	100,338	122,467	287,432	279,182	191,674	331,466	481,407
Medical and dental expense: Number.....	13,572	3,813	2,621	3,803	2,212	661	400	62
Amount.....	83,899	23,948	13,153	18,562	12,889	5,594	6,626	3,127
Taxes paid: Number.....	89,083	8,533	11,510	22,978	18,848	10,010	11,776	5,428
Amount.....	676,392	13,492	22,322	74,215	98,785	75,715	145,478	246,388
Interest paid: Number.....	60,774	4,967	6,452	15,223	13,063	7,196	9,222	4,651
Amount.....	616,874	38,747	37,075	96,193	99,049	69,165	125,646	151,000
Contributions: Number.....	82,401	7,166	10,595	21,467	17,403	9,348	11,167	5,255
Amount.....	325,889	11,585	24,043	54,071	45,399	27,937	42,384	120,270
Taxable income: Number.....	221,066	66,461	49,051	51,608	25,124	11,112	12,216	5,494
Amount.....	7,874,382	346,097	703,058	1,352,641	1,106,296	704,650	1,256,934	2,404,706
Total tax credits: <sup>9</sup> Number.....	24,123	5,882	5,284	4,129	2,116	1,533	2,810	2,369
Amount.....	18,791	1,968	3,068	2,148	1,001	772	1,858	7,975
Child care credit: Number.....	14,909	3,415	4,888	3,394	1,202	647	930	433
Amount.....	8,184	1,500	2,982	1,924	642	345	508	282
Earned income credit: <sup>9</sup> Number.....	53,842	44,603	9,239	--	--	--	--	--
Amount.....	76,699	69,786	6,910	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	43,642	40,244	3,398	--	--	--	--	--
Amount.....	63,752	61,327	2,426	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	218,147	64,114	48,528	51,552	25,123	11,116	12,220	5,494
Amount.....	1,843,708	51,043	102,907	225,772	216,154	152,784	305,740	789,309
Total tax liability: <sup>12</sup> Number.....	223,803	69,452	48,689	51,640	25,164	11,127	12,232	5,499
Amount.....	1,935,552	60,390	107,572	234,512	225,009	159,668	324,070	824,331
Tax due at time of filing: <sup>13</sup> Number.....	70,283	19,283	12,720	16,000	8,925	4,566	5,913	2,876
Amount.....	204,538	11,010	10,434	20,486	18,168	14,116	32,783	97,541
Overpayments: <sup>14</sup> Number.....	186,603	88,122	36,301	34,802	15,298	5,912	5,027	1,141
Amount.....	276,967	110,966	37,051	47,430	30,923	15,229	19,745	15,624

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>DELAWARE</b>								
Number of returns.....	349,682	146,221	51,153	65,604	46,710	20,706	15,332	3,956
Number of joint returns.....	138,153	18,657	14,535	32,027	37,175	18,559	13,792	3,408
Number with paid preparer's signature.....	126,079	42,310	16,429	26,158	20,953	9,381	7,810	3,038
Number of exemptions <sup>3</sup> .....	677,015	195,670	94,296	143,050	127,017	60,767	45,049	11,166
Adjusted gross income (AGI) <sup>4</sup> .....	13,759,268	1,336,036	1,261,072	2,567,733	2,853,654	1,772,649	1,996,982	1,971,142
Salaries and wages in AGI: Number.....	302,072	119,295	44,613	59,091	42,747	19,126	13,884	3,316
Amount.....	10,259,350	1,076,736	1,003,112	2,068,310	2,292,180	1,428,919	1,470,091	920,003
Taxable interest: Number.....	198,170	53,061	25,156	43,603	38,810	18,967	14,664	3,909
Amount.....	420,495	73,094	39,131	65,138	65,611	40,144	53,119	84,258
Tax-exempt interest: <sup>5</sup> Number.....	16,183	2,019	1,249	2,657	3,247	2,111	2,949	1,951
Amount.....	174,071	6,496	5,236	14,699	21,603	16,925	28,675	80,438
Dividends: Number.....	92,273	20,986	9,489	17,586	18,554	11,011	11,118	3,529
Amount.....	480,210	31,090	19,799	39,842	51,746	38,677	74,050	225,007
Business or profession net income (less loss):								
Number.....	37,508	10,714	4,579	8,194	6,819	3,227	2,989	986
Amount.....	372,503	35,819	29,892	56,086	57,725	39,178	79,014	74,791
Number of farm returns.....	2,822	858	394	648	497	196	151	78
Net capital gain (less loss) in AGI: Number.....	65,769	13,445	5,850	12,191	13,406	8,327	9,225	3,325
Amount.....	623,787	21,241	10,207	26,368	42,556	39,774	93,033	390,612
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	18,030	4,740	2,833	3,912	3,416	1,619	1,212	298
Amount.....	132,774	16,009	12,799	23,682	27,940	17,975	24,182	10,187
Pensions and annuities in AGI: Number.....	67,224	20,510	10,262	14,243	11,976	5,340	3,928	965
Amount.....	908,886	148,393	122,219	195,812	198,602	104,976	100,281	38,601
Social Security benefits in AGI: Number.....	25,579	615	4,443	8,865	6,447	2,525	2,025	659
Amount.....	193,372	2,050	8,018	48,078	67,992	31,145	26,480	9,607
Total statutory adjustments: Number.....	43,342	11,513	6,050	9,887	7,188	3,405	3,709	1,590
Amount.....	99,959	11,836	9,331	16,893	15,804	9,698	19,468	16,928
Self-employment retirement plans: <sup>6</sup> Number.....	2,594	91	107	316	514	383	754	429
Amount.....	19,519	244	257	903	1,993	1,994	6,699	7,430
Total itemized deductions: <sup>7</sup> Number.....	119,936	7,252	10,086	30,163	34,992	18,760	14,802	3,881
Amount.....	1,894,878	76,145	94,200	320,425	456,227	308,266	334,106	305,509
Medical and dental expense: Number.....	21,377	5,408	5,351	6,413	2,610	896	594	105
Amount.....	110,567	23,895	18,176	28,362	16,894	8,275	10,365	4,800
Taxes paid: Number.....	120,824	7,112	10,317	30,615	35,273	18,807	14,818	3,682
Amount.....	659,479	9,523	18,388	83,652	147,102	113,102	142,186	145,528
Interest paid: Number.....	108,098	5,521	8,924	27,859	32,481	17,220	12,925	3,168
Amount.....	823,826	34,646	48,107	167,285	222,848	137,379	131,223	82,338
Contributions: Number.....	110,098	5,463	8,579	26,963	32,790	18,107	14,405	3,791
Amount.....	291,372	6,060	10,201	35,194	52,953	38,962	46,980	101,021
Taxable income: Number.....	292,587	90,086	50,474	65,387	46,669	20,696	15,324	3,951
Amount.....	9,336,622	435,763	715,140	1,682,308	1,999,880	1,297,629	1,546,857	1,659,046
Total tax credits: <sup>8</sup> Number.....	27,393	3,738	3,505	5,695	6,569	3,300	3,046	1,540
Amount.....	15,582	1,124	1,499	2,339	2,869	1,494	2,275	3,983
Child care credit: Number.....	19,715	2,686	3,079	4,762	5,340	2,369	1,279	200
Amount.....	8,685	999	1,411	2,059	2,451	1,094	575	95
Earned income credit: <sup>9</sup> Number.....	49,660	41,077	8,583	--	--	--	--	--
Amount.....	72,037	65,846	6,191	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	39,168	36,722	2,446	--	--	--	--	--
Amount.....	58,420	56,799	1,621	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	291,168	88,825	50,339	65,363	46,668	20,697	15,323	3,953
Amount.....	1,968,024	64,932	106,037	268,676	344,000	259,177	361,796	563,407
Total tax liability: <sup>12</sup> Number.....	296,507	93,930	50,528	65,398	46,673	20,698	15,325	3,955
Amount.....	2,036,419	74,380	112,172	280,576	356,456	266,606	373,598	572,631
Tax due at time of filing: <sup>13</sup> Number.....	89,327	23,394	11,625	18,832	15,987	9,348	7,806	2,335
Amount.....	213,279	10,683	9,634	22,477	28,150	22,999	37,706	81,629
Overpayments: <sup>14</sup> Number.....	246,205	114,881	38,449	45,319	29,470	10,635	6,496	955
Amount.....	315,312	116,168	36,864	58,001	50,824	22,121	20,418	10,918

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>FLORIDA</b>								
Number of returns.....	6,748,748	3,304,114	1,049,241	1,141,907	683,178	261,328	218,013	90,967
Number of joint returns.....	2,691,662	617,367	394,531	654,083	541,376	223,863	184,341	76,101
Number with paid preparer's signature.....	2,838,226	1,222,016	402,321	500,792	336,589	145,158	150,732	80,618
Number of exemptions <sup>3</sup> .....	12,978,854	5,029,590	2,054,972	2,568,581	1,781,078	712,977	588,093	243,563
Adjusted gross income (AGI) <sup>4</sup> .....	245,121,880	28,190,558	25,758,074	44,386,763	41,416,556	22,357,938	28,906,679	54,105,312
Salaries and wages in AGI: Number.....	5,444,429	2,570,344	877,014	967,651	573,529	216,270	171,001	68,620
Amount.....	159,269,417	24,547,322	19,820,582	33,798,785	30,184,962	15,501,657	17,071,792	18,344,317
Taxable interest: Number.....	3,480,420	1,143,357	519,698	741,492	549,670	233,189	204,300	88,714
Amount.....	12,907,934	2,181,266	1,141,828	1,762,091	1,685,547	985,001	1,581,161	3,571,040
Tax-exempt interest: <sup>5</sup> Number.....	351,869	61,289	36,148	67,297	65,547	35,520	48,508	37,560
Amount.....	6,072,785	409,078	266,997	784,200	803,390	500,008	1,010,615	2,298,498
Dividends: Number.....	1,603,681	450,938	200,109	313,772	275,417	139,765	147,337	76,343
Amount.....	9,128,224	1,016,735	583,497	1,054,836	1,174,243	793,325	1,432,047	3,073,541
Business or profession net income (less loss):								
Number.....	955,221	419,940	126,072	169,617	115,709	49,710	49,886	24,287
Amount.....	9,102,208	1,730,417	817,963	1,234,324	1,074,941	709,408	1,490,174	2,044,979
Number of farm returns.....	41,004	12,070	4,802	7,975	6,722	3,151	3,618	2,666
Net capital gain (less loss) in AGI: Number.....	1,342,253	361,842	158,603	255,249	229,188	121,457	139,056	76,858
Amount.....	21,187,165	825,432	280,575	690,725	1,054,177	932,464	2,286,371	15,117,421
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	406,946	124,729	66,949	83,803	65,156	28,816	26,969	10,524
Amount.....	3,869,558	510,761	359,143	585,036	653,898	437,273	735,467	587,979
Pensions and annuities in AGI: Number.....	1,236,111	428,736	207,401	257,809	186,566	74,312	60,164	21,123
Amount.....	17,369,500	3,029,088	2,472,810	3,898,938	3,597,663	1,758,400	1,720,113	892,488
Social Security benefits in AGI: Number.....	596,629	18,102	104,843	203,302	139,693	55,179	52,344	23,166
Amount.....	4,562,381	65,595	209,936	1,119,878	1,453,399	675,921	692,581	345,072
Total statutory adjustments: Number.....	1,089,065	415,530	155,670	212,144	131,977	60,220	70,638	42,886
Amount.....	2,292,062	388,376	238,694	388,565	322,957	200,756	369,457	383,255
Self-employment retirement plans: <sup>4</sup> Number.....	38,504	2,175	2,376	5,203	7,327	5,322	9,546	6,555
Amount.....	311,534	4,713	6,497	18,169	32,398	33,281	101,374	115,101
Total itemized deductions: <sup>7</sup> Number.....	1,615,241	214,663	199,007	397,489	372,224	185,559	173,787	72,512
Amount.....	25,352,956	3,052,912	2,066,979	4,338,377	4,735,834	2,868,439	3,671,156	4,619,259
Medical and dental expense: Number.....	399,087	122,050	81,074	107,003	58,663	18,333	10,543	1,421
Amount.....	2,643,279	1,160,781	355,130	480,751	317,993	141,434	135,601	51,590
Taxes paid: Number.....	1,537,693	191,186	182,601	376,390	361,728	182,203	171,356	72,219
Amount.....	4,911,761	378,637	336,864	656,904	790,873	535,324	822,280	1,390,879
Interest paid: Number.....	1,408,256	166,078	167,254	352,328	339,651	168,939	152,706	61,300
Amount.....	11,790,171	1,182,595	950,723	2,178,635	2,442,448	1,438,335	1,745,724	1,851,709
Contributions: Number.....	1,402,560	148,196	183,141	343,914	338,854	173,786	164,764	69,905
Amount.....	4,536,380	165,441	221,760	557,909	706,381	463,058	663,649	1,757,584
Taxable income: Number.....	5,273,116	1,854,276	1,031,431	1,136,441	681,760	260,805	217,592	90,811
Amount.....	172,489,964	9,063,695	13,938,064	29,100,857	30,159,453	17,193,487	23,509,181	49,525,227
Total tax credits: <sup>8</sup> Number.....	503,613	81,509	74,729	118,637	105,252	46,605	46,158	30,723
Amount.....	376,222	23,803	30,943	51,642	51,876	26,255	39,989	151,714
Child care credit: Number.....	332,710	53,660	61,173	92,886	76,500	28,290	16,816	3,385
Amount.....	144,564	19,463	26,980	39,831	35,339	13,255	7,908	1,788
Earned income credit: <sup>9</sup> Number.....	1,266,063	1,081,010	185,053	--	--	--	--	--
Amount.....	1,857,110	1,720,212	136,899	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	997,837	941,544	56,293	--	--	--	--	--
Amount.....	1,483,277	1,445,136	38,141	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	5,240,386	1,826,202	1,027,610	1,135,548	681,656	260,843	217,662	90,865
Amount.....	38,674,159	1,358,701	2,067,048	4,615,542	5,260,127	3,527,465	5,645,519	16,199,757
Total tax liability: <sup>12</sup> Number.....	5,479,546	2,057,396	1,033,213	1,137,129	682,120	261,014	217,784	90,890
Amount.....	40,151,555	1,720,165	2,224,560	4,862,833	5,473,289	3,650,050	5,833,890	16,386,769
Tax due at time of filing: <sup>13</sup> Number.....	1,701,179	505,712	253,774	366,722	275,334	131,010	116,864	51,763
Amount.....	5,942,985	282,359	226,051	482,095	581,716	455,752	858,231	3,056,780
Overpayments: <sup>14</sup> Number.....	4,613,433	2,537,953	761,131	732,016	374,595	112,706	76,538	18,494
Amount.....	6,186,548	2,874,035	767,189	934,984	669,080	276,831	333,542	330,887

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GEORGIA</b>								
Number of returns.....	3,306,276	1,526,802	504,458	579,598	375,334	153,972	125,203	39,909
Number of joint returns.....	1,290,762	220,599	160,420	319,140	306,164	137,072	112,130	35,237
Number with paid preparer's signature.....	1,404,043	588,436	193,716	253,976	180,440	77,662	75,935	33,878
Number of exemptions <sup>3</sup> .....	6,701,531	2,354,349	1,019,255	1,348,546	1,039,411	450,421	370,853	118,696
Adjusted gross income (AGI) <sup>4</sup> .....	120,330,952	13,824,790	12,409,400	22,592,490	22,822,649	13,180,824	16,449,563	19,051,237
Salaries and wages in AGI: Number.....	2,935,903	1,301,173	457,882	535,452	349,573	143,440	114,043	34,340
Amount.....	92,908,264	12,325,293	10,626,162	19,228,031	19,091,029	10,756,882	12,085,988	8,794,878
Taxable interest: Number.....	1,485,772	383,920	190,351	330,429	288,039	136,337	117,618	39,078
Amount.....	3,331,793	540,493	290,521	483,589	491,801	299,820	454,300	771,270
Tax-exempt interest: <sup>5</sup> Number.....	85,939	10,754	6,206	13,059	15,344	10,506	16,702	13,368
Amount.....	803,216	43,847	28,713	76,490	95,238	73,262	143,321	342,344
Dividends: Number.....	621,177	126,062	56,139	116,529	128,715	77,070	83,216	33,446
Amount.....	2,247,851	185,739	98,611	201,426	266,233	206,402	410,399	879,040
Business or profession net income (less loss):								
Number.....	456,787	164,945	60,298	91,873	68,659	30,087	29,744	11,181
Amount.....	4,411,423	608,035	374,913	635,539	619,443	415,608	908,856	849,030
Number of farm returns.....	52,001	15,573	6,420	10,850	9,313	3,840	3,847	2,158
Net capital gain (less loss) in AGI: Number.....	472,941	97,313	41,447	83,795	90,708	57,149	70,309	32,220
Amount.....	5,475,295	210,586	84,786	206,138	327,260	304,506	786,157	3,555,861
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	117,042	30,273	18,230	28,091	21,815	9,860	8,297	2,476
Amount.....	958,514	118,173	89,875	163,472	190,170	125,759	169,632	101,433
Pensions and annuities in AGI: Number.....	448,300	132,774	70,837	100,232	78,527	33,366	25,737	6,827
Amount.....	5,667,950	910,968	777,944	1,290,565	1,237,163	647,819	604,757	198,733
Social Security benefits in AGI: Number.....	152,146	3,981	25,416	54,418	37,439	14,390	12,086	4,416
Amount.....	1,066,399	13,241	44,439	262,592	363,256	166,547	154,137	62,187
Total statutory adjustments: Number.....	490,188	159,595	87,379	101,842	70,245	33,183	38,634	19,310
Amount.....	1,069,588	139,017	94,892	168,292	151,926	100,985	209,529	204,947
Self-employment retirement plans: <sup>8</sup> Number.....	25,496	1,000	1,121	3,002	4,469	3,594	7,319	4,991
Amount.....	216,929	2,150	2,865	10,276	18,876	20,755	73,793	88,216
Total itemized deductions: <sup>7</sup> Number.....	1,019,089	77,100	103,131	260,973	279,391	139,411	120,164	38,919
Amount.....	16,250,279	1,110,508	1,078,205	2,851,767	3,698,708	2,349,795	2,821,156	2,340,140
Medical and dental expense: Number.....	168,917	41,730	35,889	52,872	27,189	7,327	3,517	393
Amount.....	1,029,261	464,780	198,100	176,970	106,156	39,088	31,225	12,943
Taxes paid: Number.....	1,021,595	75,210	103,640	263,432	280,602	139,582	120,180	38,949
Amount.....	5,269,627	120,337	194,553	724,966	1,151,339	813,090	1,085,524	1,179,819
Interest paid: Number.....	903,576	56,824	85,084	234,162	258,446	128,029	107,677	33,354
Amount.....	6,690,171	388,975	437,068	1,296,602	1,643,607	990,470	1,157,608	775,841
Contributions: Number.....	910,786	56,249	86,973	229,109	255,050	131,519	114,426	37,460
Amount.....	2,730,975	82,699	148,513	424,789	568,149	371,157	459,897	675,771
Taxable income: Number.....	2,612,001	843,800	496,833	577,539	374,953	153,888	125,117	39,871
Amount.....	79,989,249	4,009,380	6,701,959	14,466,154	15,892,101	9,603,212	12,675,829	16,640,633
Total tax credits: <sup>9</sup> Number.....	235,340	39,719	37,343	52,998	51,339	22,621	20,164	11,156
Amount.....	134,202	12,966	16,941	22,068	23,009	10,796	13,474	34,947
Child care credit: Number.....	188,994	30,749	34,971	48,035	45,025	17,669	10,664	1,881
Amount.....	81,876	11,652	16,298	20,060	20,047	8,009	4,824	986
Earned income credit: <sup>3</sup> Number.....	688,637	580,247	108,390	--	--	--	--	--
Amount.....	1,076,620	996,164	80,456	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	555,366	523,070	32,296	--	--	--	--	--
Amount.....	879,553	858,007	21,546	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,594,431	828,486	494,917	577,197	374,918	153,892	125,136	39,885
Amount.....	16,857,763	604,269	990,434	2,285,149	2,711,688	1,920,048	2,982,226	5,363,947
Total tax liability: <sup>12</sup> Number.....	2,690,077	920,427	497,682	577,919	375,070	153,920	125,161	39,898
Amount.....	17,652,191	749,041	1,069,100	2,422,576	2,841,325	1,996,247	3,107,038	5,466,864
Tax due at time of filing: <sup>13</sup> Number.....	792,077	211,816	113,085	173,175	134,814	72,708	62,719	23,760
Amount.....	2,333,410	118,326	114,948	232,064	271,783	212,552	394,945	988,793
Overpayments: <sup>14</sup> Number.....	2,390,879	1,242,038	382,715	395,282	231,187	76,028	54,122	9,507
Amount.....	3,321,297	1,543,113	395,098	497,977	403,055	172,111	197,692	112,250

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>HAWAII</b>								
Number of returns.....	549,619	229,846	90,245	105,389	70,108	30,118	19,225	4,688
Number of joint returns.....	225,630	39,378	30,563	54,057	54,109	26,738	16,902	3,883
Number with paid preparer's signature.....	208,989	70,691	29,703	43,127	33,657	15,653	12,144	4,014
Number of exemptions <sup>2</sup> .....	1,066,834	304,601	173,007	239,267	193,742	88,603	54,862	12,752
Adjusted gross income (AGI) <sup>4</sup> .....	19,537,774	1,859,457	2,229,403	4,105,994	4,272,034	2,577,271	2,473,022	2,020,593
Salaries and wages in AGI: Number.....	460,857	177,385	78,920	93,512	63,189	27,283	16,847	3,721
Amount.....	14,606,974	1,710,143	1,824,943	3,295,667	3,336,671	1,981,003	1,649,552	808,993
Taxable interest: Number.....	375,803	115,277	60,425	84,279	63,641	28,840	18,728	4,613
Amount.....	667,531	123,745	61,956	108,757	112,170	70,669	83,973	106,261
Tax-exempt interest: <sup>5</sup> Number.....	23,896	3,866	2,111	4,554	4,892	3,215	3,503	1,755
Amount.....	155,828	13,332	7,324	19,618	24,902	18,168	27,388	45,095
Dividends: Number.....	135,987	32,172	15,802	28,385	27,253	15,686	12,896	3,793
Amount.....	402,236	42,942	21,974	49,003	60,470	45,574	69,739	112,533
Business or profession net income (less loss):								
Number.....	80,840	27,035	10,471	16,413	13,506	6,659	5,207	1,549
Amount.....	777,848	74,971	58,648	107,169	119,812	87,606	160,766	168,877
Number of farm returns.....	5,932	2,217	888	1,139	946	356	260	126
Net capital gain (less loss) in AGI: Number.....	103,323	23,640	11,118	21,076	20,619	12,244	11,042	3,584
Amount.....	746,617	83,127	14,539	41,395	63,852	58,889	130,425	354,390
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	28,202	7,168	4,239	6,496	5,395	2,582	1,862	460
Amount.....	210,772	26,908	20,520	39,661	44,165	29,514	33,412	16,592
Pensions and annuities in AGI: Number.....	98,519	28,599	15,343	21,738	17,819	8,241	5,540	1,239
Amount.....	1,543,083	211,312	196,805	353,300	365,348	196,940	162,554	56,825
Social Security benefits in AGI: Number.....	39,715	873	6,160	13,971	10,325	4,346	3,089	951
Amount.....	289,243	2,752	10,703	68,279	100,750	51,428	40,912	14,420
Total statutory adjustments: Number.....	87,255	27,641	14,120	19,412	12,260	5,994	5,651	2,177
Amount.....	191,944	30,552	22,418	35,449	28,554	18,388	32,136	24,448
Self-employment retirement plans: <sup>6</sup> Number.....	5,655	380	342	835	1,185	860	1,371	682
Amount.....	41,256	716	908	2,795	5,293	5,089	14,275	12,181
Total itemized deductions: <sup>7</sup> Number.....	179,606	15,261	18,488	46,303	50,275	26,566	18,130	4,583
Amount.....	3,344,874	195,137	207,839	606,403	841,600	562,846	607,695	323,354
Medical and dental expense: Number.....	27,167	7,988	5,774	7,939	3,984	993	431	58
Amount.....	114,285	36,040	19,623	26,630	16,868	6,566	6,033	2,724
Taxes paid: Number.....	178,881	14,572	18,365	46,353	50,296	26,589	18,122	4,584
Amount.....	971,916	24,662	36,527	144,876	236,118	178,917	186,446	164,369
Interest paid: Number.....	143,456	10,682	13,525	35,262	41,575	23,140	15,490	3,782
Amount.....	1,713,302	108,907	114,053	332,801	468,640	303,563	263,989	121,349
Contributions: Number.....	159,699	10,221	15,675	41,221	46,194	25,073	17,036	4,279
Amount.....	304,023	11,298	19,072	53,774	68,694	44,141	45,454	61,590
Taxable income: Number.....	455,387	139,480	87,732	104,350	69,871	30,079	19,194	4,681
Amount.....	12,563,642	709,973	1,218,589	2,559,500	2,810,878	1,766,452	1,809,826	1,688,423
Total tax credits: <sup>8</sup> Number.....	40,984	4,725	4,551	9,157	10,320	5,951	4,632	1,648
Amount.....	31,669	1,020	1,557	3,582	4,410	2,840	3,383	14,877
Child care credit: Number.....	26,436	1,894	3,483	6,843	7,585	4,119	2,204	308
Amount.....	9,816	595	1,223	2,546	2,809	1,590	914	139
Earned income credit: <sup>9</sup> Number.....	61,172	49,659	11,513	--	--	--	--	--
Amount.....	72,081	64,094	7,987	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	44,294	40,844	3,450	--	--	--	--	--
Amount.....	53,984	51,683	2,301	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	453,756	138,202	87,508	104,237	69,853	30,078	19,196	4,682
Amount.....	2,463,258	106,725	181,568	409,425	481,412	344,411	416,826	522,892
Total tax liability: <sup>12</sup> Number.....	468,548	151,672	88,321	104,636	69,935	30,093	19,208	4,683
Amount.....	2,592,221	128,385	194,028	432,107	504,475	359,077	437,621	536,528
Tax due at time of filing: <sup>13</sup> Number.....	146,931	40,304	21,586	34,492	26,041	13,400	9,063	2,045
Amount.....	280,311	18,872	16,781	39,339	46,099	35,454	50,384	73,381
Overpayments: <sup>14</sup> Number.....	367,366	169,672	66,341	67,281	40,559	14,581	7,642	1,290
Amount.....	434,925	141,781	59,587	84,279	71,742	33,904	28,580	15,052

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>IDAHO</b>								
Number of returns.....	507,786	241,013	77,795	97,908	56,929	17,780	12,288	4,073
Number of joint returns.....	253,119	57,328	41,212	72,507	50,983	16,403	11,095	3,591
Number with paid preparer's signature.....	260,310	105,446	40,898	55,782	33,867	11,311	9,293	3,713
Number of exemptions <sup>3</sup> .....	1,106,319	358,425	185,121	277,903	178,147	55,901	38,389	12,433
Adjusted gross income (AGI) <sup>4</sup> .....	16,378,066	1,921,092	1,918,336	3,819,806	3,433,775	1,514,345	1,614,025	2,156,689
Salaries and wages in AGI: Number.....	429,240	193,532	66,951	87,977	51,650	15,741	10,156	3,233
Amount.....	11,735,584	1,727,890	1,502,802	3,084,659	2,712,244	1,096,837	916,546	694,607
Taxable interest: Number.....	281,841	96,874	40,724	64,977	47,269	16,276	11,715	4,006
Amount.....	675,821	145,117	69,962	107,510	95,951	52,414	77,303	127,564
Tax-exempt interest: <sup>5</sup> Number.....	18,173	3,352	1,944	3,606	3,552	1,876	2,362	1,481
Amount.....	139,698	11,305	8,129	19,638	19,841	12,017	21,323	47,445
Dividends: Number.....	107,232	29,779	12,754	22,819	21,053	9,332	8,222	3,273
Amount.....	349,629	41,849	22,438	41,119	43,148	28,102	44,439	128,534
Business or profession net income (less loss):								
Number.....	92,176	33,073	14,539	21,977	13,176	4,450	3,690	1,271
Amount.....	739,899	76,526	74,515	133,698	113,673	77,548	147,051	116,890
Number of farm returns.....	24,815	9,243	3,812	5,621	3,598	1,133	986	422
Net capital gain (less loss) in AGI: Number.....	101,095	29,445	12,198	20,868	18,520	8,498	8,156	3,410
Amount.....	1,010,408	71,126	35,065	72,904	94,028	66,624	138,037	532,626
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	23,283	7,664	4,194	5,276	3,645	1,244	988	272
Amount.....	167,000	28,060	21,038	33,342	33,537	16,865	22,412	11,748
Pensions and annuities in AGI: Number.....	76,841	27,835	13,391	17,152	11,519	3,694	2,562	688
Amount.....	904,927	193,726	153,891	227,960	180,917	71,364	58,722	18,347
Social Security benefits in AGI: Number.....	28,306	740	5,405	10,945	6,580	2,147	1,884	605
Amount.....	186,527	2,227	8,873	52,394	65,955	24,911	23,977	8,189
Total statutory adjustments: Number.....	93,388	31,351	15,408	22,655	12,337	4,793	4,781	2,063
Amount.....	184,248	28,021	21,893	38,120	29,416	18,061	29,319	19,417
Self-employment retirement plans: <sup>8</sup> Number.....	4,166	218	246	662	955	668	963	454
Amount.....	31,762	520	595	2,172	4,105	4,440	11,059	8,872
Total itemized deductions: <sup>7</sup> Number.....	153,142	15,563	17,623	45,975	42,772	15,900	11,456	3,853
Amount.....	2,281,487	176,243	172,434	497,711	559,098	267,487	272,021	336,513
Medical and dental expense: Number.....	31,580	9,914	6,534	9,660	4,219	899	333	21
Amount.....	131,351	50,592	23,983	34,001	14,677	4,893	2,549	656
Taxes paid: Number.....	152,277	14,792	17,548	45,967	42,773	15,891	11,455	3,851
Amount.....	738,111	23,580	33,378	127,137	182,988	101,261	116,432	153,335
Interest paid: Number.....	134,459	11,439	15,054	41,558	39,273	14,297	9,770	3,088
Amount.....	940,571	64,851	76,450	226,357	239,600	104,012	97,335	131,966
Contributions: Number.....	128,113	10,131	13,330	37,544	37,859	14,780	10,770	3,699
Amount.....	387,248	16,255	23,744	73,543	89,296	44,449	51,096	88,864
Taxable income: Number.....	400,639	137,018	75,435	97,407	56,870	17,764	12,277	4,068
Amount.....	10,302,523	598,568	936,284	2,292,498	2,329,976	1,092,609	1,240,676	1,811,912
Total tax credits: <sup>8</sup> Number.....	35,972	4,777	5,630	11,256	8,099	2,753	2,229	1,228
Amount.....	20,723	1,210	1,875	4,117	3,515	1,406	1,956	6,642
Child care credit: Number.....	26,743	3,036	4,760	9,719	6,526	1,730	835	137
Amount.....	9,582	970	1,573	3,363	2,587	686	338	65
Earned income credit: <sup>9</sup> Number.....	81,449	64,081	17,368	--	--	--	--	--
Amount.....	116,619	103,703	12,917	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	61,649	55,739	5,910	--	--	--	--	--
Amount.....	90,029	85,851	4,177	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	398,460	135,060	75,127	97,304	56,854	17,769	12,276	4,070
Amount.....	2,056,068	90,219	138,906	352,890	386,132	216,079	290,821	581,032
Total tax liability: <sup>12</sup> Number.....	417,026	152,423	76,089	97,510	56,884	17,771	12,278	4,071
Amount.....	2,206,719	117,637	156,658	384,044	413,428	231,129	311,204	592,619
Tax due at time of filing: <sup>13</sup> Number.....	150,045	46,756	23,762	37,774	23,315	9,176	6,766	2,496
Amount.....	383,738	22,797	23,678	52,310	54,640	37,221	62,668	130,421
Overpayments: <sup>14</sup> Number.....	329,063	175,802	51,722	57,243	31,608	7,617	4,274	797
Amount.....	371,829	167,360	47,939	61,382	48,600	16,964	17,613	11,970

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and Item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ILLINOIS</b>								
Number of returns.....	5,488,875	2,310,304	782,419	1,038,513	728,553	307,539	238,661	82,886
Number of joint returns.....	2,178,180	324,450	229,448	505,160	567,026	269,562	210,197	72,337
Number with paid preparer's signature.....	2,358,542	854,383	309,837	465,646	362,266	157,742	141,341	67,327
Number of exemptions <sup>2</sup> .....	10,842,008	3,082,232	1,499,841	2,344,001	2,033,942	917,420	714,221	250,351
Adjusted gross income (AGI) <sup>4</sup> .....	226,032,679	19,397,936	19,343,422	40,675,009	44,392,073	26,312,615	31,287,533	44,624,093
Salaries and wages in AGI: Number.....	4,689,344	1,818,772	684,174	943,155	672,659	284,716	215,101	70,767
Amount.....	166,675,519	15,920,719	15,716,120	33,863,127	36,745,422	21,406,359	22,787,470	20,236,303
Taxable interest: Number.....	3,271,735	961,951	407,641	703,942	610,427	280,675	225,936	81,163
Amount.....	8,718,499	1,568,320	752,473	1,222,551	1,223,986	722,690	1,019,761	2,208,717
Tax-exempt interest: <sup>5</sup> Number.....	264,923	37,816	20,103	42,165	48,815	32,015	47,039	36,970
Amount.....	2,543,600	126,823	77,251	239,536	318,704	209,003	430,963	1,141,320
Dividends: Number.....	1,411,664	343,512	135,357	259,524	277,521	160,807	164,093	70,850
Amount.....	5,376,552	533,031	282,687	562,116	681,408	502,317	897,068	1,917,925
Business or profession net income (less loss):								
Number.....	680,333	211,300	79,634	138,013	118,481	55,477	53,984	23,444
Amount.....	7,244,672	669,202	510,599	965,495	1,089,589	797,677	1,601,072	1,611,038
Number of farm returns.....	85,706	24,776	11,464	20,679	16,096	5,921	4,918	1,852
Net capital gain (less loss) in AGI: Number.....	1,070,073	244,901	94,928	189,749	206,174	124,738	140,910	68,673
Amount.....	13,195,196	516,421	172,046	440,051	684,187	632,700	1,566,805	9,182,985
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	291,827	91,254	45,267	60,202	48,209	21,704	19,049	6,142
Amount.....	2,373,713	336,790	229,904	393,302	431,133	276,890	416,202	289,493
Pensions and annuities in AGI: Number.....	896,927	315,657	136,335	180,857	140,536	60,723	47,874	14,945
Amount.....	10,078,301	1,974,709	1,387,027	2,172,482	1,996,249	1,039,442	1,040,827	467,566
Social Security benefits in AGI: Number.....	354,462	9,059	66,568	123,096	84,561	32,215	28,174	10,789
Amount.....	2,571,667	25,171	116,813	671,465	841,768	379,993	371,447	165,010
Total statutory adjustments: Number.....	791,660	226,054	104,508	169,239	124,515	59,871	68,144	39,329
Amount.....	1,990,148	212,860	162,330	302,487	284,652	191,090	382,616	454,116
Self-employment retirement plans: <sup>5</sup> Number.....	58,275	1,908	2,271	6,676	11,180	8,616	15,636	11,988
Amount.....	500,636	4,290	5,788	22,037	46,370	48,517	154,415	219,219
Total itemized deductions: <sup>7</sup> Number.....	1,639,640	121,725	133,888	378,498	461,054	251,130	214,992	78,353
Amount.....	25,991,696	1,582,474	1,429,739	4,180,590	6,023,955	4,023,650	4,662,899	4,088,389
Medical and dental expense: Number.....	237,391	69,395	43,978	65,991	38,857	11,817	6,478	875
Amount.....	1,556,352	565,943	282,469	314,001	204,231	83,764	76,977	28,948
Taxes paid: Number.....	1,638,696	118,485	133,809	379,356	462,028	251,390	215,145	78,483
Amount.....	8,986,373	366,668	335,156	1,174,521	1,939,339	1,395,531	1,748,392	2,026,766
Interest paid: Number.....	1,411,313	75,824	104,134	327,923	420,842	229,195	188,669	64,726
Amount.....	10,822,471	459,226	549,454	1,868,734	2,758,636	1,769,912	1,963,321	1,453,188
Contributions: Number.....	1,474,904	84,820	110,801	331,060	424,997	239,417	207,399	76,410
Amount.....	3,888,703	98,128	141,025	460,556	706,632	511,215	677,293	1,293,854
Taxable income: Number.....	4,518,520	1,360,078	768,049	1,034,103	727,655	307,307	238,499	82,829
Amount.....	160,170,271	6,246,792	10,846,164	26,853,825	31,539,956	19,606,135	24,698,029	40,379,371
Total tax credits: <sup>8</sup> Number.....	371,665	51,170	51,730	80,678	79,085	40,882	40,937	27,183
Amount.....	267,971	15,476	25,757	36,677	34,508	18,677	25,420	111,454
Child care credit: Number.....	248,930	31,919	44,875	65,224	60,150	26,934	16,796	3,032
Amount.....	117,876	13,286	24,018	31,037	27,429	12,575	7,919	1,612
Earned income credit: <sup>9</sup> Number.....	750,567	615,950	134,617	--	--	--	--	--
Amount.....	1,065,814	967,397	98,418	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	584,887	543,351	41,536	--	--	--	--	--
Amount.....	855,637	826,983	28,654	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	4,493,438	1,339,216	764,406	1,033,492	727,629	307,321	238,530	82,844
Amount.....	35,534,669	936,299	1,606,182	4,323,055	5,499,541	3,966,460	5,850,001	13,353,130
Total tax liability: <sup>12</sup> Number.....	4,613,861	1,453,433	768,911	1,034,791	727,891	307,391	238,579	82,865
Amount.....	36,941,292	1,122,527	1,718,798	4,546,453	5,743,362	4,119,980	6,091,474	13,598,696
Tax due at time of filing: <sup>13</sup> Number.....	1,340,747	385,506	163,401	269,377	231,804	129,874	113,956	46,829
Amount.....	4,191,217	175,714	146,370	357,323	469,238	381,930	684,923	1,975,720
Overpayments: <sup>14</sup> Number.....	3,849,880	1,750,533	597,401	740,395	472,752	164,246	105,240	19,313
Amount.....	5,389,021	1,775,444	622,074	1,033,656	902,976	385,939	390,768	278,166

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>INDIANA</b>								
Number of returns.....	2,690,910	1,197,219	392,656	511,738	359,952	127,724	77,937	23,684
Number of joint returns.....	1,181,706	192,273	143,348	326,543	308,652	118,312	71,383	21,195
Number with paid preparer's signature.....	1,079,234	406,584	149,373	222,265	169,020	63,541	48,032	20,419
Number of exemptions <sup>3</sup> .....	5,334,151	1,551,142	768,393	1,268,991	1,047,210	389,260	236,780	72,375
Adjusted gross income (AGI) <sup>4</sup> .....	94,527,873	10,430,348	9,676,915	20,155,038	21,821,800	10,890,674	10,045,099	11,507,999
Salaries and wages in AGI: Number.....	2,350,380	974,662	349,825	474,673	340,068	120,264	70,350	20,538
Amount.....	72,863,615	8,430,748	7,922,906	17,169,130	18,721,420	9,061,607	6,914,290	4,643,514
Taxable interest: Number.....	1,517,545	473,772	196,121	334,880	297,542	117,304	74,609	23,317
Amount.....	3,047,494	677,363	333,273	495,978	463,070	250,190	314,845	512,773
Tax-exempt interest: <sup>5</sup> Number.....	85,403	13,570	7,834	15,332	16,504	9,718	12,870	9,575
Amount.....	685,342	43,935	33,541	87,242	97,355	61,849	116,942	244,476
Dividends: Number.....	526,784	135,578	55,185	100,641	110,599	56,904	48,379	19,498
Amount.....	1,597,751	184,293	100,496	188,610	219,418	149,150	260,546	495,239
Business or profession net income (less loss):								
Number.....	340,518	104,787	44,972	79,456	61,377	23,570	19,121	7,235
Amount.....	3,177,812	328,315	262,490	510,950	508,833	328,377	646,956	591,891
Number of farm returns.....	67,781	20,681	9,594	16,419	12,166	4,570	3,166	1,185
Net capital gain (less loss) in AGI: Number.....	400,247	98,781	40,687	75,043	80,936	43,690	42,068	19,042
Amount.....	3,305,080	150,609	86,331	196,897	291,532	226,751	474,662	1,878,296
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	126,412	43,201	21,378	26,647	20,104	7,820	5,704	1,558
Amount.....	873,625	149,999	105,252	168,475	173,156	99,677	117,328	59,737
Pensions and annuities in AGI: Number.....	451,440	183,343	72,069	87,686	64,386	23,861	15,677	4,398
Amount.....	4,452,523	1,181,630	738,304	967,265	783,152	348,998	313,688	119,488
Social Security benefits in AGI: Number.....	148,916	3,875	30,961	55,267	34,826	11,704	9,180	3,103
Amount.....	1,020,765	11,460	52,644	287,491	357,320	143,311	122,728	45,812
Total statutory adjustments: Number.....	373,136	106,592	53,400	88,686	60,091	24,866	26,096	13,405
Amount.....	711,323	87,302	69,672	127,513	109,628	69,055	135,300	112,854
Self-employment retirement plans: <sup>8</sup> Number.....	17,374	552	672	2,038	3,477	2,703	4,902	3,030
Amount.....	144,002	974	1,601	6,132	13,274	14,928	52,743	54,351
Total itemized deductions: <sup>7</sup> Number.....	672,742	43,651	53,505	164,196	215,205	102,875	70,755	22,555
Amount.....	9,208,144	680,665	487,624	1,615,021	2,488,111	1,458,405	1,378,405	1,099,913
Medical and dental expense: Number.....	89,264	27,041	17,386	25,836	13,670	3,543	1,631	157
Amount.....	604,322	289,505	90,243	113,334	65,174	22,147	16,993	6,927
Taxes paid: Number.....	675,451	43,266	54,004	165,373	216,156	103,135	70,908	22,609
Amount.....	3,258,892	192,017	108,642	453,954	637,827	544,122	553,610	568,720
Interest paid: Number.....	593,808	27,219	43,357	147,704	201,054	95,087	61,523	17,864
Amount.....	3,596,608	132,811	192,468	729,653	1,112,951	599,587	519,199	309,939
Contributions: Number.....	574,545	28,971	40,292	132,611	187,871	95,627	67,336	21,837
Amount.....	1,558,826	44,949	63,278	210,476	340,431	227,220	257,669	414,804
Taxable income: Number.....	2,194,745	707,211	388,000	510,499	359,771	127,687	77,897	23,680
Amount.....	64,350,867	3,322,764	5,416,703	13,199,002	15,742,348	8,282,085	8,027,205	10,360,758
Total tax credits: <sup>8</sup> Number.....	160,550	21,520	19,725	41,269	40,755	16,656	12,911	7,714
Amount.....	90,857	6,149	8,675	18,885	18,353	7,738	8,842	22,215
Child care credit: Number.....	115,248	14,151	15,898	33,054	33,450	12,046	5,667	982
Amount.....	45,227	4,962	6,322	12,195	13,749	5,105	2,406	487
Earned income credit: <sup>9</sup> Number.....	373,038	301,275	71,763	--	--	--	--	--
Amount.....	528,233	476,215	52,019	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	286,425	266,585	19,840	--	--	--	--	--
Amount.....	419,103	406,998	13,105	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,185,310	698,880	387,136	510,282	359,743	127,684	77,905	23,678
Amount.....	12,999,638	497,523	805,512	2,076,348	2,688,065	1,670,084	1,889,145	3,372,960
Total tax liability: <sup>12</sup> Number.....	2,242,023	753,634	388,671	510,617	359,808	127,694	77,919	23,680
Amount.....	13,584,938	581,138	863,498	2,190,678	2,799,236	1,733,623	1,983,807	3,432,957
Tax due at time of filing: <sup>13</sup> Number.....	567,183	163,600	74,912	123,133	102,925	51,386	37,444	13,783
Amount.....	1,480,476	71,502	67,177	159,402	197,079	151,524	250,799	582,992
Overpayments: <sup>14</sup> Number.....	2,000,842	957,496	308,358	376,710	247,783	71,529	33,789	5,177
Amount.....	2,567,149	911,523	322,942	506,350	461,813	163,732	123,694	77,085

See notes at end of this section.



# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>IOWA</b>								
Number of returns.....	1,300,036	592,229	195,995	257,369	161,969	50,217	32,645	9,612
Number of joint returns.....	604,204	108,550	83,902	181,944	144,940	46,536	29,642	8,690
Number with paid preparer's signature.....	754,393	296,636	115,686	168,713	107,866	33,110	23,896	8,486
Number of exemptions <sup>2</sup> .....	2,570,355	727,211	396,553	675,367	489,333	154,324	98,321	29,246
Adjusted gross income (AGI) <sup>3</sup> .....	42,582,963	5,071,151	4,836,778	10,086,943	9,772,643	4,272,175	4,258,035	4,283,238
Salaries and wages in AGI: Number.....	1,085,571	460,456	166,625	230,573	147,114	44,875	27,889	8,239
Amount.....	30,975,781	3,950,338	3,686,763	8,027,467	7,714,513	3,160,769	2,575,880	1,860,051
Taxable interest: Number.....	845,848	297,065	120,594	194,437	144,636	47,762	31,828	9,526
Amount.....	1,980,023	450,350	245,310	363,825	321,804	157,379	197,480	243,875
Tax-exempt interest: <sup>5</sup> Number.....	59,615	10,064	6,353	12,106	12,462	6,626	7,662	4,342
Amount.....	429,860	25,317	20,504	61,275	58,318	116,523	58,515	89,408
Dividends: Number.....	343,815	98,669	42,218	74,168	68,670	28,752	23,156	8,182
Amount.....	871,075	118,369	67,613	120,674	136,740	85,975	134,538	207,165
Business or profession net income (less loss):								
Number.....	196,819	62,568	29,974	50,295	31,830	10,478	8,872	2,802
Amount.....	1,567,398	168,201	147,482	300,636	283,283	165,091	303,621	199,083
Number of farm returns.....	97,146	34,460	16,127	24,092	14,260	4,137	3,264	806
Net capital gain (less loss) in AGI: Number.....	296,807	84,982	37,374	64,012	56,885	24,311	21,249	7,994
Amount.....	1,671,327	131,137	86,710	172,764	207,188	136,261	246,112	691,155
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	70,343	25,872	12,905	14,780	9,595	3,567	2,842	782
Amount.....	380,579	78,960	52,911	75,927	68,504	35,952	45,157	23,169
Pensions and annuities in AGI: Number.....	213,425	82,462	37,210	45,344	29,599	9,846	6,980	1,984
Amount.....	1,891,534	476,464	334,070	442,023	333,294	136,503	124,086	45,094
Social Security benefits in AGI: Number.....	92,159	2,014	19,504	35,327	20,927	7,080	5,733	1,574
Amount.....	626,573	4,985	31,805	180,483	218,758	88,731	77,280	24,530
Total statutory adjustments: Number.....	246,116	73,803	40,448	64,884	35,702	13,037	13,070	5,172
Amount.....	507,673	70,140	61,944	113,275	89,632	49,274	80,553	42,856
Self-employment retirement plans: <sup>8</sup> Number.....	15,416	624	896	2,814	4,273	2,362	3,244	1,203
Amount.....	98,504	1,010	2,084	8,638	18,020	14,531	34,677	19,543
Total itemized deductions: <sup>7</sup> Number.....	334,769	30,912	31,005	85,312	104,705	43,098	30,371	9,366
Amount.....	4,564,621	343,685	341,842	825,212	1,217,580	633,349	641,694	561,259
Medical and dental expense: Number.....	68,922	25,484	14,163	18,299	8,354	1,833	717	72
Amount.....	507,562	203,092	141,260	90,846	46,055	13,271	9,952	3,085
Taxes paid: Number.....	334,989	28,522	31,318	86,713	105,442	43,206	30,417	9,371
Amount.....	1,797,273	45,600	66,576	274,193	493,887	287,304	316,449	313,265
Interest paid: Number.....	262,824	12,811	20,948	70,838	92,040	36,249	23,112	6,826
Amount.....	1,364,458	49,688	76,786	292,675	433,905	206,989	181,730	122,685
Contributions: Number.....	298,515	22,980	25,208	74,088	96,687	41,199	29,265	9,088
Amount.....	717,403	32,215	35,904	104,319	153,824	91,709	113,477	185,955
Taxable income: Number.....	1,077,400	373,416	192,938	256,740	161,879	50,198	32,627	9,602
Amount.....	27,975,128	1,664,500	2,638,599	6,466,469	6,949,666	3,198,380	3,354,507	3,703,008
Total tax credits: <sup>9</sup> Number.....	111,123	13,096	14,748	36,956	28,186	8,265	6,605	3,267
Amount.....	50,498	3,375	5,611	15,343	12,124	3,694	3,699	6,654
Child care credit: Number.....	82,366	8,320	11,736	30,940	22,942	5,437	2,548	443
Amount.....	30,333	2,702	4,087	11,089	9,227	2,093	937	197
Earned income credit: <sup>9</sup> Number.....	155,775	124,044	31,731	--	--	--	--	--
Amount.....	209,342	186,804	22,538	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	114,353	105,789	8,564	--	--	--	--	--
Amount.....	160,197	154,544	5,653	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,070,332	367,419	192,120	256,494	161,865	50,198	32,633	9,603
Amount.....	5,415,131	248,203	390,902	997,921	1,162,338	640,082	789,190	1,186,494
Total tax liability: <sup>12</sup> Number.....	1,106,416	401,989	193,320	256,765	161,894	50,204	32,635	9,609
Amount.....	5,803,984	304,049	434,755	1,087,857	1,245,598	681,403	842,966	1,207,355
Tax due at time of filing: <sup>13</sup> Number.....	381,391	124,630	53,625	88,667	64,855	26,321	17,953	5,340
Amount.....	797,199	55,690	57,898	145,889	167,788	104,093	141,434	124,406
Overpayments: <sup>14</sup> Number.....	842,642	420,521	135,261	160,233	91,303	21,379	11,537	2,408
Amount.....	904,670	353,149	127,916	180,298	135,837	42,617	40,659	24,195

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>KANSAS</b>								
Number of returns.....	1,151,260	509,364	170,523	220,439	147,373	54,250	37,580	11,731
Number of joint returns.....	536,148	93,174	73,388	147,078	127,601	49,768	34,303	10,636
Number with paid preparer's signature.....	545,121	207,099	78,806	113,319	79,992	30,434	25,230	10,241
Number of exemptions <sup>3</sup> .....	2,330,719	658,901	355,469	563,933	436,178	165,266	114,648	36,324
Adjusted gross income (AGI) <sup>4</sup> .....	41,094,943	4,295,901	4,204,377	8,641,686	8,942,735	4,630,196	4,902,050	5,478,000
Salaries and wages in AGI: Number.....	976,510	405,304	146,857	197,818	134,327	49,175	32,865	10,164
Amount.....	30,228,776	3,542,211	3,300,728	6,990,974	7,181,763	3,576,454	3,257,311	2,379,335
Taxable interest: Number.....	691,058	221,898	92,644	153,034	125,362	50,385	36,164	11,571
Amount.....	1,743,094	359,022	190,842	291,997	269,610	149,088	194,475	288,061
Tax-exempt interest: <sup>5</sup> Number.....	49,196	7,666	4,692	9,031	9,806	5,739	7,391	4,871
Amount.....	421,912	25,406	20,243	50,090	61,653	39,761	77,319	147,441
Dividends: Number.....	282,406	72,374	31,389	57,619	57,391	28,615	25,290	9,728
Amount.....	858,542	90,723	51,827	98,321	118,894	82,022	139,865	276,891
Business or profession net income (less loss):								
Number.....	180,944	54,611	25,236	43,044	31,069	12,175	10,665	4,144
Amount.....	1,633,390	146,106	132,662	275,997	283,480	187,243	347,784	260,118
Number of farm returns.....	69,219	24,816	10,668	16,228	10,548	3,379	2,611	969
Net capital gain (less loss) in AGI: Number.....	248,373	64,856	27,724	49,781	48,387	24,521	23,469	9,635
Amount.....	1,729,805	104,144	51,875	113,854	154,036	122,170	246,404	937,323
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	65,718	21,351	11,328	14,110	10,542	4,209	3,299	879
Amount.....	438,860	71,486	52,100	83,491	86,887	51,421	62,376	31,098
Pensions and annuities in AGI: Number.....	188,269	64,391	31,496	40,502	29,987	11,536	8,151	2,206
Amount.....	1,976,923	406,234	312,213	456,939	402,513	189,298	158,714	51,013
Social Security benefits in AGI: Number.....	81,328	1,794	16,269	29,900	19,207	6,964	5,526	1,668
Amount.....	584,082	4,723	28,176	156,163	202,852	88,559	77,157	26,451
Total statutory adjustments: Number.....	209,924	60,770	31,991	51,526	32,096	13,415	13,825	6,301
Amount.....	445,397	55,710	46,671	87,589	74,758	46,522	80,745	53,404
Self-employment retirement plans: <sup>8</sup> Number.....	11,709	422	549	1,696	2,651	1,843	3,084	1,464
Amount.....	81,469	689	1,284	5,092	10,481	10,477	31,124	22,322
Total itemized deductions: <sup>7</sup> Number.....	307,447	24,313	25,088	71,527	93,647	46,378	35,141	11,353
Amount.....	4,537,988	328,928	242,359	768,769	1,109,318	694,899	745,857	647,856
Medical and dental expense: Number.....	60,421	18,639	11,287	16,865	9,817	2,558	1,146	109
Amount.....	468,668	196,720	66,280	126,466	47,459	15,985	12,872	2,885
Taxes paid: Number.....	304,855	21,959	24,705	71,529	93,764	46,405	35,137	11,366
Amount.....	1,673,907	36,788	49,569	205,127	389,886	278,081	334,354	380,103
Interest paid: Number.....	252,836	11,896	18,016	60,459	83,633	40,989	29,011	8,832
Amount.....	1,514,772	55,424	74,627	280,461	445,885	258,615	248,121	151,640
Contributions: Number.....	270,830	16,473	19,910	60,917	85,037	43,784	33,691	11,018
Amount.....	778,245	26,794	33,871	104,144	165,876	108,852	133,329	205,380
Taxable income: Number.....	947,156	308,934	167,622	219,824	147,271	54,227	37,559	11,719
Amount.....	27,700,005	1,386,820	2,256,604	5,563,443	6,370,601	3,463,099	3,853,276	4,806,164
Total tax credits: <sup>9</sup> Number.....	94,553	11,183	12,582	27,368	23,403	8,963	7,169	3,865
Amount.....	53,372	3,020	4,962	12,042	10,846	4,379	4,660	13,462
Child care credit: Number.....	69,954	7,297	10,573	22,824	19,333	6,253	3,127	547
Amount.....	27,021	2,436	3,854	8,463	7,999	2,672	1,324	274
Earned income credit: <sup>9</sup> Number.....	150,022	118,988	31,034	--	--	--	--	--
Amount.....	208,105	185,678	22,427	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	112,158	103,123	9,035	--	--	--	--	--
Amount.....	161,757	155,688	6,068	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	941,612	304,142	167,036	219,667	147,254	54,229	37,561	11,723
Amount.....	5,629,316	207,096	334,131	865,784	1,076,819	693,947	905,582	1,545,957
Total tax liability: <sup>12</sup> Number.....	972,150	333,409	168,008	219,891	147,307	54,240	37,568	11,727
Amount.....	5,969,445	253,998	368,646	935,721	1,144,994	732,294	959,085	1,574,706
Tax due at time of filing: <sup>13</sup> Number.....	322,161	95,645	44,523	73,947	56,177	25,981	19,299	6,589
Amount.....	826,863	43,450	44,353	108,038	128,107	89,898	140,810	272,206
Overpayments: <sup>14</sup> Number.....	761,496	373,342	120,131	139,183	85,660	25,525	14,815	2,840
Amount.....	886,568	338,466	114,165	159,342	133,096	52,661	53,451	35,388

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>KENTUCKY</b>								
Number of returns.....	1,636,942	808,404	242,575	295,829	179,144	58,714	38,982	13,294
Number of joint returns.....	766,231	190,277	113,587	204,572	157,027	53,972	35,069	11,727
Number with paid preparer's signature.....	829,762	366,670	123,418	165,054	102,527	33,711	26,615	11,767
Number of exemptions <sup>2</sup> .....	3,305,496	1,210,727	507,769	739,531	515,879	175,563	116,167	39,860
Adjusted gross income (AGI) <sup>4</sup> .....	51,611,460	7,163,477	5,969,662	11,552,521	10,827,547	4,997,494	5,107,676	5,993,084
Salaries and wages in AGI: Number.....	1,406,815	653,617	214,665	272,262	166,744	54,116	34,207	11,204
Amount.....	39,236,208	5,894,743	4,864,163	9,719,435	9,023,125	3,958,195	3,323,452	2,453,094
Taxable interest: Number.....	807,752	260,758	113,234	185,534	144,962	53,231	37,009	13,024
Amount.....	1,814,574	431,508	207,747	303,209	267,834	135,658	183,248	285,369
Tax-exempt interest: <sup>5</sup> Number.....	43,823	6,689	4,003	8,124	8,405	4,820	6,727	5,055
Amount.....	395,479	26,140	19,463	46,985	61,407	35,902	74,576	131,006
Dividends: Number.....	278,852	70,248	30,726	56,677	56,480	28,213	25,599	10,909
Amount.....	946,003	96,296	52,399	105,187	127,521	89,082	165,592	309,925
Business or profession net income (less loss):								
Number.....	236,630	95,731	33,028	48,547	32,152	11,964	10,770	4,438
Amount.....	2,026,456	318,090	181,573	300,462	277,046	183,968	397,454	367,865
Number of farm returns.....	96,985	37,808	14,840	22,154	13,515	3,973	3,119	1,576
Net capital gain (less loss) in AGI: Number.....	219,939	56,915	23,999	42,952	41,450	21,697	22,264	10,662
Amount.....	1,860,720	122,733	58,453	126,273	174,671	132,985	283,102	962,502
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	63,188	20,666	10,863	13,841	10,137	3,816	2,975	890
Amount.....	437,365	73,590	52,614	85,783	87,096	47,946	58,660	31,674
Pensions and annuities in AGI: Number.....	260,915	102,047	44,006	54,279	36,867	12,741	8,612	2,363
Amount.....	2,822,191	684,614	482,572	663,578	532,692	221,581	181,058	56,097
Social Security benefits in AGI: Number.....	79,884	1,999	15,309	31,224	18,524	6,002	5,068	1,758
Amount.....	521,288	5,906	25,623	147,570	179,403	70,816	66,481	25,487
Total statutory adjustments: Number.....	259,850	99,661	38,068	54,292	32,509	13,096	14,652	7,372
Amount.....	452,309	71,020	46,506	78,628	63,242	40,812	84,076	68,026
Self-employment retirement plans: <sup>8</sup> Number.....	9,554	325	402	1,104	1,812	1,455	2,835	1,621
Amount.....	82,788	513	984	3,586	7,354	8,982	32,093	29,277
Total itemized deductions: <sup>7</sup> Number.....	427,621	34,642	42,998	118,868	128,744	52,582	128,744	12,839
Amount.....	5,872,404	402,337	381,906	1,185,099	1,552,146	819,722	811,357	719,837
Medical and dental expense: Number.....	65,271	22,023	13,907	18,843	7,677	1,891	823	107
Amount.....	472,774	284,797	57,327	67,973	35,775	12,624	10,725	3,551
Taxes paid: Number.....	427,711	33,520	43,161	119,537	129,044	52,638	36,965	12,846
Amount.....	2,318,828	49,210	91,051	388,497	624,442	355,763	374,306	435,559
Interest paid: Number.....	361,399	22,052	34,150	103,486	115,510	46,099	30,295	9,807
Amount.....	2,031,666	103,441	140,733	463,634	586,538	286,742	267,367	183,212
Contributions: Number.....	372,925	24,556	34,209	100,715	116,440	49,626	35,054	12,325
Amount.....	909,521	35,807	49,112	152,543	215,370	125,255	140,248	191,186
Taxable income: Number.....	1,269,761	445,031	239,793	295,054	178,978	58,676	38,954	13,275
Amount.....	33,261,745	2,089,602	3,175,401	7,392,455	7,635,397	3,692,752	3,994,120	5,282,018
Total tax credits: <sup>9</sup> Number.....	89,374	13,244	11,809	23,903	21,791	8,076	6,561	3,990
Amount.....	46,856	3,519	4,244	8,929	9,130	3,803	4,464	12,769
Child care credit: Number.....	68,889	8,431	10,499	21,423	18,939	6,016	2,998	583
Amount.....	25,825	2,740	3,714	7,656	7,596	2,556	1,263	298
Earned income credit: <sup>9</sup> Number.....	304,952	256,310	48,642	--	--	--	--	--
Amount.....	431,216	396,454	34,762	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	237,177	223,930	13,247	--	--	--	--	--
Amount.....	344,320	335,455	8,865	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,264,475	440,268	239,379	294,951	178,960	58,680	38,956	13,281
Amount.....	6,600,843	313,000	473,056	1,151,183	1,263,332	736,561	940,463	1,703,247
Total tax liability: <sup>12</sup> Number.....	1,326,434	500,841	240,398	295,221	179,032	58,691	38,966	13,285
Amount.....	6,981,058	392,626	513,962	1,219,891	1,345,015	772,621	997,177	1,739,766
Tax due at time of filing: <sup>13</sup> Number.....	363,763	118,447	54,466	80,810	57,083	26,158	19,285	7,514
Amount.....	862,946	63,884	48,664	101,321	111,814	83,223	139,920	314,120
Overpayments: <sup>14</sup> Number.....	1,194,427	639,283	182,284	207,827	116,535	29,765	15,687	3,046
Amount.....	1,487,804	664,039	186,467	259,371	204,300	67,879	64,134	41,617

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>LOUISIANA</b>								
Number of returns.....	1,795,375	939,651	254,374	291,776	182,161	65,156	45,942	16,315
Number of joint returns.....	698,997	149,225	99,350	184,400	152,892	58,508	40,580	14,042
Number with paid preparer's signature.....	709,088	321,030	93,716	125,344	88,466	34,998	30,904	14,630
Number of exemptions <sup>3</sup> .....	3,826,681	1,589,842	564,890	747,884	536,720	199,615	139,017	48,713
Adjusted gross income (AGI) <sup>4</sup> .....	56,475,078	8,208,665	6,250,461	11,373,889	11,030,610	5,558,526	6,029,359	8,023,568
Salaries and wages in AGI: Number.....	1,569,763	796,642	226,602	266,701	168,150	59,365	39,390	12,913
Amount.....	42,302,655	7,230,599	5,212,833	9,579,686	9,141,438	4,367,191	3,827,770	2,943,135
Taxable interest: Number.....	769,462	238,123	104,916	169,337	141,199	57,306	42,713	15,868
Amount.....	1,757,069	335,047	170,705	263,685	253,970	149,389	215,270	369,002
Tax-exempt interest: <sup>5</sup> Number.....	46,831	7,165	3,957	7,784	8,375	5,374	7,943	6,233
Amount.....	506,603	35,712	21,977	77,984	63,067	45,068	93,683	169,110
Dividends: Number.....	292,404	73,570	31,500	55,876	58,069	30,457	29,481	13,451
Amount.....	971,809	105,650	56,522	106,906	130,076	95,629	173,386	303,639
Business or profession net income (less loss):								
Number.....	233,096	90,889	30,866	44,974	32,828	13,638	13,543	6,358
Amount.....	2,398,830	333,090	180,241	299,825	299,604	205,150	489,217	591,702
Number of farm returns.....	31,056	9,614	3,977	6,939	5,434	2,120	1,943	1,029
Net capital gain (less loss) in AGI: Number.....	230,565	56,881	23,440	42,744	44,117	24,049	26,088	13,246
Amount.....	2,483,909	85,265	41,212	97,479	145,870	133,231	296,289	1,684,564
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	63,046	18,374	10,112	13,736	10,992	4,732	3,909	1,191
Amount.....	536,179	72,991	56,466	98,881	109,406	67,460	87,576	43,399
Pensions and annuities in AGI: Number.....	244,576	88,775	39,798	50,212	37,237	14,776	10,717	3,061
Amount.....	2,940,941	644,869	460,623	664,625	566,239	264,983	256,504	83,076
Social Security benefits in AGI: Number.....	81,286	2,326	14,251	29,378	19,176	7,188	6,510	2,457
Amount.....	559,052	7,543	24,225	143,375	182,381	82,393	82,633	36,502
Total statutory adjustments: Number.....	244,673	87,823	33,991	49,006	32,403	14,553	17,240	9,657
Amount.....	502,726	69,243	45,896	79,276	70,052	44,807	97,644	95,806
Self-employment retirement plans: <sup>6</sup> Number.....	11,255	362	397	1,195	1,925	1,518	3,354	2,504
Amount.....	106,990	1,021	1,149	4,025	8,696	9,194	37,621	45,284
Total itemized deductions: <sup>7</sup> Number.....	292,422	22,030	28,044	69,146	80,815	42,585	35,745	14,057
Amount.....	4,120,936	277,883	278,291	738,552	954,696	590,281	657,340	623,894
Medical and dental expense: Number.....	63,467	13,997	12,149	20,186	12,076	3,374	1,493	192
Amount.....	315,541	84,747	55,812	81,650	53,359	19,849	15,030	5,094
Taxes paid: Number.....	288,667	19,185	27,112	68,657	81,046	42,701	35,846	14,120
Amount.....	820,958	16,059	21,293	81,677	152,894	118,575	168,180	262,278
Interest paid: Number.....	246,900	13,831	20,707	57,693	73,389	39,081	31,163	11,036
Amount.....	1,672,192	120,495	95,896	291,687	425,930	260,527	273,238	204,417
Contributions: Number.....	262,353	15,891	23,541	60,688	74,574	40,245	33,924	13,490
Amount.....	868,929	25,896	44,094	127,610	184,879	122,440	143,763	220,247
Taxable income: Number.....	1,321,010	469,519	251,066	291,067	182,024	65,120	45,917	16,297
Amount.....	37,417,087	2,079,779	3,273,458	7,376,472	8,057,607	4,314,935	4,957,680	7,357,157
Total tax credits: <sup>8</sup> Number.....	113,782	21,004	16,729	26,861	25,308	10,600	8,544	4,736
Amount.....	64,732	6,256	7,041	10,749	11,566	5,712	8,274	15,133
Child care credit: Number.....	88,852	14,237	15,283	24,289	21,919	8,009	4,316	799
Amount.....	35,742	5,111	6,615	9,531	8,974	3,273	1,805	432
Earned income credit: <sup>9</sup> Number.....	486,498	422,109	64,389	--	--	--	--	--
Amount.....	813,128	764,002	49,126	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	409,549	389,521	20,028	--	--	--	--	--
Amount.....	690,611	677,240	13,371	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,312,058	461,523	250,249	290,933	182,016	65,115	45,919	16,303
Amount.....	7,760,280	309,985	485,062	1,154,912	1,385,166	880,184	1,182,242	2,362,730
Total tax liability: <sup>12</sup> Number.....	1,368,458	516,649	251,195	291,173	182,075	65,134	45,924	16,308
Amount.....	8,176,871	390,132	522,479	1,219,646	1,448,763	918,866	1,252,255	2,424,730
Tax due at time of filing: <sup>13</sup> Number.....	392,858	117,253	57,529	86,047	65,664	31,852	24,985	9,528
Amount.....	1,135,719	57,076	51,642	110,336	132,384	103,420	183,860	497,022
Overpayments: <sup>14</sup> Number.....	1,324,806	774,650	191,379	198,608	110,705	30,100	16,126	3,038
Amount.....	1,872,956	1,076,749	204,002	243,504	185,916	63,629	59,017	40,138

See notes at end of this section.

# Selected Historical and Other Data

STATISTICS FROM THE FEDERAL RESERVE BANK OF BALTIMORE

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MARYLAND</b>								
Number of returns.....	2,417,853	910,017	347,442	457,899	345,467	173,474	149,709	33,845
Number of joint returns.....	889,699	92,384	74,986	173,659	238,827	147,417	132,964	29,463
Number with paid preparer's signature.....	981,555	320,584	129,761	194,619	157,556	77,392	74,068	27,574
Number of exemptions <sup>2</sup> .....	4,777,186	1,186,201	649,771	965,231	912,333	510,422	449,524	103,704
Adjusted gross income (AGI) <sup>4</sup> .....	102,322,650	7,027,113	8,365,554	17,449,397	20,637,165	14,594,575	19,002,982	15,245,865
Salaries and wages in AGI: Number.....	2,089,370	725,476	306,687	412,786	315,964	161,231	138,087	29,140
Amount.....	77,937,081	6,287,990	6,834,963	14,281,114	16,821,619	12,003,984	14,622,415	7,084,994
Taxable interest: Number.....	1,434,274	351,323	167,955	303,793	284,988	154,730	139,116	32,368
Amount.....	2,956,215	433,934	207,652	363,884	442,236	301,253	466,237	721,020
Tax-exempt interest: <sup>5</sup> Number.....	112,743	13,026	7,111	16,437	21,632	15,839	25,233	13,465
Amount.....	1,013,946	50,520	32,371	89,080	131,656	108,688	219,076	382,556
Dividends: Number.....	599,253	125,234	47,648	101,121	120,728	81,801	94,531	28,190
Amount.....	2,344,827	215,052	104,612	231,043	315,778	256,898	505,191	716,254
Business or profession net income (less loss):								
Number.....	297,869	80,391	31,879	57,704	55,559	31,203	31,704	9,428
Amount.....	2,637,729	235,945	157,990	308,167	382,771	296,477	685,248	571,129
Number of farm returns.....	15,954	4,533	1,785	2,896	2,730	1,425	1,709	876
Net capital gain (less loss) in AGI: Number.....	444,564	88,938	32,069	70,062	86,579	61,555	78,902	26,458
Amount.....	4,583,363	218,408	55,791	144,107	248,995	255,449	701,268	2,959,346
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	117,564	27,199	16,345	24,871	23,310	12,152	11,069	2,618
Amount.....	821,171	89,263	69,007	130,586	160,754	113,310	166,876	91,374
Pensions and annuities in AGI: Number.....	427,302	114,877	59,503	89,178	78,870	41,158	36,637	7,079
Amount.....	6,999,627	906,060	768,917	1,458,118	1,606,383	975,143	1,027,982	257,023
Social Security benefits in AGI: Number.....	141,268	3,393	22,126	46,323	36,594	15,718	13,246	3,889
Amount.....	1,047,961	10,974	40,649	280,820	333,129	166,697	159,365	56,327
Total statutory adjustments: Number.....	367,500	96,796	45,957	75,461	59,702	32,955	39,368	17,261
Amount.....	914,434	94,775	68,580	126,566	129,449	84,542	202,615	197,907
Self-employment retirement plans: <sup>6</sup> Number.....	22,798	719	749	2,153	4,078	3,605	7,090	4,403
Amount.....	244,635	2,681	2,826	9,565	21,022	23,749	81,856	102,936
Total itemized deductions: <sup>7</sup> Number.....	1,061,548	70,456	95,331	258,521	289,622	165,689	148,211	33,718
Amount.....	18,838,176	790,825	1,008,116	3,190,812	4,448,740	3,221,528	3,887,359	2,290,796
Medical and dental expense: Number.....	137,849	32,991	28,087	41,918	22,984	7,511	4,009	350
Amount.....	914,767	250,011	144,513	217,700	153,422	71,033	61,616	16,471
Taxes paid: Number.....	1,066,148	69,022	95,889	260,327	291,474	166,570	148,945	33,922
Amount.....	7,085,907	145,573	246,622	975,788	1,577,755	1,233,856	1,631,795	1,274,420
Interest paid: Number.....	879,468	46,450	69,813	211,993	249,422	144,924	128,608	28,258
Amount.....	7,506,070	323,869	396,290	1,335,784	1,887,744	1,330,173	1,546,273	685,936
Contributions: Number.....	921,280	48,692	77,279	220,279	256,068	151,190	136,642	31,129
Amount.....	2,245,707	58,271	113,486	352,663	472,239	351,321	434,037	463,690
Taxable income: Number.....	2,057,997	558,228	340,262	456,109	345,810	173,741	149,947	33,900
Amount.....	67,993,500	2,479,053	4,515,775	10,756,988	13,498,445	9,994,187	13,914,619	12,834,432
Total tax credits: <sup>8</sup> Number.....	229,478	29,653	31,635	42,938	48,434	31,584	32,526	12,708
Amount.....	112,270	8,014	14,642	16,898	19,508	13,703	16,057	23,449
Child care credit: Number.....	155,058	16,935	26,648	33,037	35,999	22,564	17,355	2,520
Amount.....	69,253	6,342	13,398	14,095	15,512	10,540	8,081	1,284
Earned Income credit: <sup>9</sup> Number.....	342,050	275,021	67,029	--	--	--	--	--
Amount.....	480,900	432,798	48,103	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	263,617	242,472	21,145	--	--	--	--	--
Amount.....	378,582	364,290	14,292	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,179,185	588,667	361,654	486,027	336,588	182,780	157,657	35,812
Amount.....	14,576,829	377,958	675,123	1,755,088	2,364,314	1,987,609	3,248,886	4,167,652
Total tax liability: <sup>12</sup> Number.....	2,172,138	617,537	354,239	474,023	357,919	178,981	154,425	35,014
Amount.....	15,051,019	448,402	711,925	1,824,293	2,440,063	2,039,362	3,348,187	4,238,788
Tax due at time of filing: <sup>13</sup> Number.....	631,738	164,263	75,272	171,123	107,023	71,123	71,843	19,160
Amount.....	1,583,790	84,741	60,329	137,995	174,539	152,751	296,062	677,374
Overpayments: <sup>14</sup> Number.....	1,680,080	687,546	263,969	324,256	229,042	96,882	69,478	8,908
Amount.....	2,339,996	673,160	259,744	441,360	420,550	214,033	219,917	111,231

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MAINE</b>								
Number of returns.....	566,623	270,358	88,470	109,956	62,698	18,396	12,716	4,029
Number of joint returns.....	254,592	53,144	39,043	75,740	55,222	16,612	11,297	3,534
Number with paid preparer's signature.....	225,926	87,321	34,563	50,630	31,263	9,930	8,719	3,500
Number of exemptions <sup>2</sup> .....	1,098,033	359,527	178,648	275,087	181,167	54,220	37,527	11,857
Adjusted gross income (AGI) <sup>4</sup> .....	17,719,487	2,384,935	2,180,294	4,289,282	3,776,953	1,565,016	1,681,531	1,841,476
Salaries and wages in AGI: Number.....	478,871	214,109	76,992	100,040	57,417	16,325	10,678	3,310
Amount.....	13,016,359	1,878,180	1,711,293	3,500,686	3,047,953	1,155,318	999,293	723,635
Taxable interest: Number.....	348,730	118,560	54,191	84,594	57,104	17,765	12,504	4,012
Amount.....	639,972	143,420	74,319	115,476	98,048	51,152	70,090	87,468
Tax-exempt interest: <sup>5</sup> Number.....	19,643	3,133	1,864	3,743	3,907	2,231	2,941	1,824
Amount.....	156,934	9,306	7,476	17,914	23,299	18,307	34,006	46,626
Dividends: Number.....	123,307	36,005	15,805	26,610	22,741	9,829	8,851	3,466
Amount.....	462,898	57,381	33,717	64,642	71,672	48,311	83,235	103,940
Business or profession net income (less loss):								
Number.....	102,399	41,093	16,180	22,949	13,001	4,179	3,777	1,220
Amount.....	881,726	148,148	104,085	174,661	136,801	80,705	146,962	90,365
Number of farm returns.....	5,286	2,224	824	1,100	681	199	184	74
Net capital gain (less loss) in AGI: Number.....	95,575	26,605	11,605	20,144	17,608	8,162	8,093	3,358
Amount.....	812,269	47,832	29,381	62,393	86,496	67,223	138,868	380,074
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	27,572	10,136	4,902	5,890	3,906	1,365	1,113	260
Amount.....	177,345	36,102	23,651	35,436	32,730	16,139	22,997	10,290
Pensions and annuities in AGI: Number.....	88,739	34,059	15,536	19,096	12,358	4,120	2,794	776
Amount.....	1,047,905	242,627	185,759	258,991	196,170	79,207	65,287	19,864
Social Security benefits in AGI: Number.....	30,899	773	5,712	12,275	7,082	2,392	2,036	629
Amount.....	194,398	2,701	8,790	54,800	66,449	27,059	26,015	8,644
Total statutory adjustments: Number.....	105,794	38,469	17,586	25,254	12,554	4,669	5,103	2,159
Amount.....	211,982	36,163	27,193	46,069	31,417	18,022	33,229	19,890
Self-employment retirement plans: <sup>8</sup> Number.....	5,233	278	341	958	1,237	706	1,203	510
Amount.....	35,757	476	880	2,902	5,211	4,486	13,291	8,511
Total itemized deductions: <sup>7</sup> Number.....	154,742	13,809	16,787	45,409	45,792	16,750	12,264	3,931
Amount.....	2,155,738	143,139	156,979	471,011	569,966	272,119	291,318	251,206
Medical and dental expense: Number.....	28,561	8,318	5,556	7,913	3,531	806	387	50
Amount.....	136,212	46,530	23,577	29,965	18,579	7,617	7,794	2,151
Taxes paid: Number.....	154,492	13,367	16,808	45,520	45,857	16,750	12,259	3,931
Amount.....	911,817	32,736	45,091	163,789	238,581	126,717	147,429	157,473
Interest paid: Number.....	133,900	9,860	14,137	40,750	41,687	14,536	9,914	3,016
Amount.....	792,640	49,261	65,027	206,442	232,032	96,562	90,492	52,825
Contributions: Number.....	134,699	9,148	13,272	38,909	41,908	15,922	11,714	3,826
Amount.....	245,280	8,092	11,912	38,324	51,647	27,867	38,357	69,082
Taxable income: Number.....	456,286	161,654	87,338	109,605	62,597	18,369	12,697	4,026
Amount.....	11,322,882	771,200	1,174,099	2,719,154	2,636,374	1,145,366	1,294,500	1,582,189
Total tax credits: <sup>5</sup> Number.....	38,013	5,482	4,932	10,790	9,193	3,143	2,897	1,576
Amount.....	21,591	1,330	1,677	4,208	4,169	1,533	2,210	6,464
Child care credit: Number.....	25,977	2,846	3,887	8,895	7,200	1,948	995	206
Amount.....	10,412	973	1,414	3,470	3,161	836	447	112
Earned income credit: <sup>9</sup> Number.....	82,654	67,558	15,096	--	--	--	--	--
Amount.....	108,379	97,492	10,887	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	60,162	56,014	4,148	--	--	--	--	--
Amount.....	80,367	77,710	2,656	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	454,097	159,728	87,151	109,532	62,588	18,373	12,700	4,025
Amount.....	2,185,932	115,330	174,711	421,448	439,522	228,056	304,371	502,494
Total tax liability: <sup>12</sup> Number.....	474,040	179,090	87,602	109,623	62,617	18,378	12,705	4,025
Amount.....	2,338,076	148,356	194,557	454,042	464,718	241,136	323,472	511,795
Tax due at time of filing: <sup>13</sup> Number.....	136,692	47,289	21,417	31,701	19,722	8,028	6,245	2,290
Amount.....	301,241	24,422	21,336	42,436	40,288	27,623	46,281	98,854
Overpayments: <sup>14</sup> Number.....	399,975	204,414	64,574	74,983	40,740	9,266	4,983	1,015
Amount.....	446,676	178,369	60,598	88,536	67,091	20,743	20,164	11,174

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MASSACHUSETTS</b>								
Number of returns.....	2,898,823	1,137,148	432,899	560,536	391,631	177,318	148,041	51,250
Number of joint returns.....	1,121,559	142,798	107,350	246,975	297,243	153,388	129,166	44,639
Number with paid preparer's signature.....	1,172,237	370,672	147,702	236,975	195,693	92,783	87,418	40,994
Number of exemptions <sup>2</sup> .....	5,329,309	1,306,929	715,580	1,150,050	1,049,075	516,304	437,336	154,035
Adjusted gross income (AGI) <sup>4</sup> .....	127,380,345	9,178,415	10,719,210	21,896,753	23,918,808	15,193,780	19,518,056	26,955,323
Salaries and wages in AGI: Number.....	2,462,444	866,808	377,451	509,764	363,372	165,491	134,840	44,718
Amount.....	93,966,298	7,680,894	8,620,004	18,120,949	19,859,400	12,551,628	14,517,111	12,616,312
Taxable interest: Number.....	1,934,775	537,386	259,395	425,441	349,689	168,132	143,995	50,737
Amount.....	4,273,221	725,743	376,001	621,023	600,425	361,545	533,698	1,054,787
Tax-exempt interest: <sup>5</sup> Number.....	143,424	19,717	10,178	21,457	23,980	16,687	28,328	23,077
Amount.....	1,466,816	89,230	41,033	102,245	179,950	157,960	240,648	675,749
Dividends: Number.....	784,653	187,800	76,624	144,478	144,768	88,090	98,956	43,937
Amount.....	3,147,997	293,834	152,234	301,689	364,729	283,830	570,594	1,181,086
Business or profession net income (less loss):								
Number.....	417,881	122,788	48,648	84,385	71,801	36,079	36,365	15,815
Amount.....	5,814,098	580,997	419,748	617,636	876,686	630,312	1,266,894	1,221,827
Number of farm returns.....	4,623	1,425	526	845	753	379	404	291
Net capital gain (less loss) in AGI: Number.....	621,367	137,906	54,817	109,491	113,408	73,017	89,825	42,901
Amount.....	8,773,588	323,486	101,221	259,298	393,922	408,406	1,034,392	6,252,864
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	156,058	49,765	25,470	32,346	24,593	10,989	9,791	3,104
Amount.....	1,118,786	180,705	119,014	192,631	205,973	128,645	183,579	108,238
Pensions and annuities in AGI: Number.....	457,941	160,164	72,096	91,324	69,473	30,229	26,025	8,630
Amount.....	5,478,532	1,119,027	813,680	1,174,229	1,021,088	509,350	563,878	277,281
Social Security benefits in AGI: Number.....	185,535	4,435	33,642	65,954	44,087	16,478	15,009	5,930
Amount.....	1,296,420	13,012	57,062	323,125	425,588	191,772	194,860	91,001
Total statutory adjustments: Number.....	489,857	132,516	65,515	104,788	77,098	39,015	46,252	24,673
Amount.....	1,301,330	142,268	109,351	201,037	187,626	130,609	265,303	265,136
Self-employment retirement plans: <sup>7</sup> Number.....	42,752	1,737	1,938	5,310	8,147	6,312	11,713	7,595
Amount.....	329,498	3,508	5,222	18,404	34,217	36,320	109,649	122,178
Total itemized deductions: <sup>7</sup> Number.....	1,033,766	75,472	81,848	235,742	286,459	160,558	143,313	50,374
Amount.....	18,051,270	1,024,299	849,338	2,691,933	3,995,923	2,781,333	3,453,495	3,254,950
Medical and dental expense: Number.....	149,301	44,463	29,238	41,435	22,770	6,866	3,943	586
Amount.....	834,159	301,630	126,336	163,237	111,999	48,491	59,397	23,071
Taxes paid: Number.....	1,032,810	73,187	81,995	236,433	286,943	160,600	143,268	50,384
Amount.....	7,932,090	221,201	259,182	965,478	1,615,027	1,215,345	1,636,663	2,019,193
Interest paid: Number.....	866,879	50,267	63,217	199,443	251,456	139,822	121,136	41,538
Amount.....	6,888,313	342,903	341,167	1,177,870	1,718,205	1,129,202	1,309,337	869,629
Contributions: Number.....	952,565	34,856	70,961	214,207	270,337	154,352	138,577	49,275
Amount.....	2,017,949	46,741	65,002	207,905	317,997	241,227	342,650	796,425
Taxable income: Number.....	2,477,084	726,229	425,644	558,078	390,889	177,151	147,884	51,209
Amount.....	90,730,871	3,580,562	6,364,968	14,581,572	16,643,088	11,000,735	14,950,966	23,608,980
Total tax credits: <sup>8</sup> Number.....	192,416	24,029	17,949	34,224	42,091	25,866	29,628	18,629
Amount.....	142,992	5,224	7,092	13,569	17,899	12,002	17,958	69,249
Child care credit: Number.....	112,533	9,597	13,522	24,392	30,836	17,434	13,608	3,144
Amount.....	48,395	3,474	6,072	9,825	13,124	7,933	6,313	1,654
Earned income credit: <sup>9</sup> Number.....	277,594	228,507	49,087	--	--	--	--	--
Amount.....	341,731	307,368	34,363	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	200,454	187,614	12,840	--	--	--	--	--
Amount.....	257,523	249,098	8,425	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,469,955	720,158	424,831	557,769	390,864	177,169	147,929	51,235
Amount.....	20,195,345	544,597	950,299	2,381,128	2,907,154	2,207,870	3,526,102	7,678,193
Total tax liability: <sup>12</sup> Number.....	2,529,443	775,399	427,308	558,662	391,050	177,216	147,965	51,243
Amount.....	21,070,318	660,104	1,024,775	2,527,297	3,060,813	2,306,756	3,681,358	7,809,216
Tax due at time of filing: <sup>13</sup> Number.....	771,427	230,733	96,783	151,855	123,238	71,367	68,570	28,881
Amount.....	2,527,464	116,203	87,594	197,553	236,924	198,941	393,399	1,296,852
Overpayments: <sup>14</sup> Number.....	1,972,642	820,208	324,757	393,404	255,633	98,473	67,662	12,505
Amount.....	2,663,747	666,849	296,877	537,125	501,254	246,759	254,928	159,955

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MICHIGAN</b>								
Number of returns.....	4,368,021	1,886,009	584,265	792,640	610,342	264,259	182,886	47,620
Number of joint returns.....	1,826,137	282,623	193,772	424,421	478,649	237,044	167,062	42,566
Number with paid preparer's signature.....	1,850,447	654,593	234,114	364,335	308,720	139,113	109,749	39,823
Number of exemptions <sup>3</sup> .....	8,562,608	2,412,773	1,098,832	1,836,284	1,718,050	797,933	555,991	142,745
Adjusted gross income (AGI) <sup>4</sup> .....	168,849,657	16,140,226	14,416,686	31,226,067	37,223,328	22,624,360	23,470,058	23,748,930
Salaries and wages in AGI: Number.....	3,797,328	1,522,014	511,056	727,459	574,409	250,135	169,730	42,525
Amount.....	130,757,791	12,307,258	11,218,268	25,939,232	31,714,623	19,210,558	18,113,674	12,254,179
Taxable interest: Number.....	2,568,001	763,548	307,128	530,644	505,098	240,946	173,912	46,725
Amount.....	5,455,965	1,070,309	524,297	793,288	791,201	475,838	647,985	1,153,048
Tax-exempt interest: <sup>5</sup> Number.....	169,015	25,816	14,768	28,638	31,867	20,517	28,147	19,262
Amount.....	1,290,371	77,274	52,324	128,405	156,263	108,616	211,375	556,111
Dividends: Number.....	1,048,144	267,083	105,102	186,570	209,704	124,261	115,331	40,093
Amount.....	3,494,380	391,484	217,024	395,999	483,295	326,443	536,804	1,163,330
Business or profession net income (less loss):								
Number.....	526,530	162,238	64,164	111,043	94,957	43,419	37,958	12,751
Amount.....	4,964,909	547,649	388,002	724,155	780,234	545,060	1,075,739	904,068
Number of farm returns.....	52,046	17,722	7,142	11,581	8,841	3,507	2,400	853
Net capital gain (less loss) in AGI: Number.....	804,956	195,269	77,172	141,719	157,517	95,945	98,527	38,807
Amount.....	6,496,517	323,641	159,713	362,079	550,692	467,571	987,475	3,645,344
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	211,393	69,636	35,093	43,398	33,313	14,765	11,965	3,223
Amount.....	1,514,318	241,961	169,716	277,432	284,787	174,976	232,520	132,927
Pensions and annuities in AGI: Number.....	760,493	307,651	119,407	140,269	104,636	45,796	34,076	8,658
Amount.....	8,832,033	2,214,510	1,444,206	1,882,194	1,539,464	771,502	715,515	264,642
Social Security benefits in AGI: Number.....	265,957	7,252	54,234	92,865	62,577	24,061	18,543	6,425
Amount.....	1,901,043	21,037	92,750	492,571	654,861	294,655	249,403	95,768
Total statutory adjustments: Number.....	576,191	169,756	79,038	126,797	90,584	42,795	45,223	21,998
Amount.....	1,203,078	158,156	116,975	210,712	190,469	123,287	220,280	183,199
Self-employment retirement plans: <sup>8</sup> Number.....	31,992	1,357	1,561	4,011	6,759	5,144	8,570	4,590
Amount.....	228,449	2,368	3,991	12,767	26,269	27,667	81,182	74,204
Total itemized deductions: <sup>7</sup> Number.....	1,342,290	79,179	97,522	304,033	412,251	229,643	173,331	46,331
Amount.....	18,668,248	838,023	876,058	2,971,139	4,826,542	3,337,567	3,473,240	2,345,680
Medical and dental expense: Number.....	190,600	44,961	26,418	34,481	17,364	4,772	2,302	302
Amount.....	691,850	286,354	112,322	137,167	83,570	32,863	27,908	11,667
Taxes paid: Number.....	1,350,657	79,564	99,038	307,120	414,716	230,222	173,605	46,392
Amount.....	7,402,337	170,717	233,682	967,440	1,808,919	1,355,631	1,505,154	1,360,792
Interest paid: Number.....	1,181,043	53,040	79,694	270,196	378,143	209,813	152,442	37,715
Amount.....	7,088,956	255,721	336,875	1,246,952	1,987,327	1,292,470	1,284,701	684,912
Contributions: Number.....	1,230,750	59,781	81,976	269,410	384,757	221,192	168,393	45,241
Amount.....	3,055,652	83,300	119,179	400,239	673,489	488,441	561,014	729,990
Taxable income: Number.....	3,579,019	1,106,487	577,213	790,769	609,969	264,157	182,821	47,603
Amount.....	117,811,073	5,167,064	8,190,677	20,758,058	26,795,177	17,045,155	18,544,995	21,309,947
Total tax credits: <sup>9</sup> Number.....	273,644	31,929	32,815	61,197	64,874	35,065	31,892	15,872
Amount.....	219,252	8,146	14,170	27,199	29,032	17,304	24,350	99,050
Child care credit: Number.....	174,639	17,311	23,808	44,068	48,904	24,174	14,488	1,886
Amount.....	70,997	6,122	10,259	17,114	20,173	10,283	6,160	885
Earned income credit: <sup>9</sup> Number.....	564,631	468,862	95,769	--	--	--	--	--
Amount.....	778,139	708,636	69,503	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	440,996	413,634	27,362	--	--	--	--	--
Amount.....	626,020	607,718	18,302	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	3,565,359	1,094,820	575,709	790,312	609,923	264,164	182,824	47,607
Amount.....	24,901,455	775,126	1,217,680	3,326,613	4,669,520	3,444,696	4,334,974	7,132,845
Total tax liability: <sup>12</sup> Number.....	3,661,387	1,187,498	578,288	790,911	610,030	264,202	182,846	47,612
Amount.....	25,756,460	906,560	1,300,730	3,482,093	4,828,159	3,541,044	4,474,134	7,223,742
Tax due at time of filing: <sup>13</sup> Number.....	1,004,648	287,725	126,004	204,010	176,224	101,847	82,454	26,384
Amount.....	2,448,268	123,045	107,471	248,156	313,177	253,919	411,231	991,267
Overpayments: <sup>14</sup> Number.....	3,164,049	1,477,951	444,000	569,724	418,413	153,616	87,911	12,434
Amount.....	4,142,430	1,312,954	433,954	770,745	806,729	359,652	300,452	157,945

See notes at end of this section.



# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MINNESOTA</b>								
Number of returns.....	2,187,821	901,809	321,510	432,372	309,099	113,247	82,675	27,109
Number of joint returns.....	950,430	129,998	102,825	249,685	265,364	103,467	74,890	24,201
Number with paid preparer's signature.....	969,601	325,471	133,676	214,483	161,182	59,961	51,923	22,885
Number of exemptions <sup>2</sup> .....	4,254,839	1,021,741	586,020	1,033,847	922,445	351,346	256,787	82,653
Adjusted gross income (AGI) <sup>4</sup> .....	86,638,740	7,710,647	7,945,677	16,977,197	18,771,711	9,661,129	10,860,766	14,711,612
Salaries and wages in AGI: Number.....	1,895,460	722,142	261,909	395,594	289,664	106,231	75,802	24,118
Amount.....	64,226,594	6,223,107	6,338,556	13,948,813	15,644,309	7,873,107	7,899,485	6,299,217
Taxable interest: Number.....	1,377,666	412,785	179,036	309,140	264,905	105,328	79,673	26,799
Amount.....	2,800,218	532,815	277,171	431,533	400,896	213,660	302,826	641,318
Tax-exempt interest: <sup>5</sup> Number.....	112,291	17,017	10,232	20,917	22,446	12,826	17,109	11,744
Amount.....	740,008	48,791	35,014	93,896	100,257	64,742	121,671	275,638
Dividends: Number.....	599,290	148,392	63,588	121,377	123,398	61,790	57,792	22,953
Amount.....	1,716,823	187,243	101,072	191,275	222,265	149,919	256,541	608,506
Business or profession net income (less loss):								
Number.....	334,222	96,169	45,319	81,282	61,093	23,002	20,156	7,201
Amount.....	2,990,145	310,890	265,917	544,484	556,122	335,243	591,285	386,203
Number of farm returns.....	86,331	32,011	14,747	20,690	11,711	3,406	2,798	968
Net capital gain (less loss) in AGI: Number.....	503,972	125,966	53,360	98,875	98,622	51,617	52,714	22,818
Amount.....	5,106,140	198,262	113,455	245,183	326,980	254,133	558,233	3,409,894
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	116,031	38,519	20,333	24,752	18,245	6,970	5,436	1,776
Amount.....	811,514	134,231	95,575	149,343	150,964	84,604	119,805	76,992
Pensions and annuities in AGI: Number.....	326,696	111,033	53,544	70,611	52,117	19,472	14,945	4,974
Amount.....	3,692,203	712,823	565,584	897,637	741,047	326,487	309,960	148,664
Social Security benefits in AGI: Number.....	128,568	3,087	25,177	49,077	29,910	10,028	8,218	3,071
Amount.....	856,665	8,223	42,368	240,019	296,953	118,108	105,690	45,305
Total statutory adjustments: Number.....	388,117	108,249	59,793	97,307	60,314	24,111	25,769	12,574
Amount.....	845,504	107,925	94,245	173,966	139,815	80,661	144,188	104,703
Self-employment retirement plans: <sup>6</sup> Number.....	27,907	1,251	1,624	4,796	7,077	4,119	6,215	2,825
Amount.....	175,144	2,268	3,985	14,579	26,931	22,901	59,897	44,583
Total itemized deductions: <sup>7</sup> Number.....	803,977	53,032	72,978	215,306	248,056	106,991	80,907	26,707
Amount.....	12,734,296	784,287	669,564	2,246,257	3,224,934	1,838,933	2,015,026	1,955,296
Medical and dental expense: Number.....	105,063	33,071	22,080	30,809	14,584	3,078	1,284	157
Amount.....	716,549	386,841	96,822	122,434	65,003	21,189	16,319	5,941
Taxes paid: Number.....	802,468	50,932	72,835	215,787	248,320	106,985	80,907	26,702
Amount.....	5,375,755	143,491	173,766	737,810	1,268,172	802,178	977,811	1,272,527
Interest paid: Number.....	705,358	34,751	60,214	193,036	227,497	96,588	70,683	22,589
Amount.....	4,721,331	177,338	280,004	1,007,094	1,369,985	709,430	704,954	472,527
Contributions: Number.....	740,317	40,153	61,627	193,950	235,550	103,895	78,980	26,162
Amount.....	1,689,868	49,363	71,520	234,605	357,647	221,542	273,408	481,781
Taxable income: Number.....	1,864,413	585,357	316,481	430,857	308,829	113,188	82,618	27,083
Amount.....	58,664,186	2,707,480	4,515,487	10,829,193	12,812,847	6,893,829	8,195,211	12,710,141
Total tax credits: <sup>8</sup> Number.....	181,464	20,929	21,165	46,419	47,853	18,754	16,765	9,579
Amount.....	98,695	4,805	7,980	18,270	20,061	8,475	10,180	28,924
Child care credit: Number.....	127,095	11,901	17,008	38,317	38,904	12,796	6,873	1,306
Amount.....	47,906	3,671	6,312	13,938	15,591	5,125	2,674	595
Earned income credit: Number.....	219,805	175,442	44,363	--	--	--	--	--
Amount.....	282,797	251,059	31,737	--	--	--	--	--
Excess earned income credit (refundable): <sup>9</sup>								
Number.....	159,347	147,198	12,149	--	--	--	--	--
Amount.....	211,173	203,239	7,934	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,854,424	577,123	315,160	430,418	308,802	113,196	82,631	27,094
Amount.....	12,410,263	405,748	671,035	1,705,175	2,140,146	1,357,973	1,912,451	4,217,734
Total tax liability: <sup>12</sup> Number.....	1,905,301	624,897	317,561	431,001	308,870	113,221	82,650	27,101
Amount.....	13,007,285	490,106	735,278	1,835,032	2,262,972	1,421,476	1,997,808	4,264,614
Tax due at time of filing: <sup>13</sup> Number.....	661,099	198,255	93,040	149,066	113,135	52,443	39,535	15,625
Amount.....	1,995,873	88,110	86,401	205,007	225,347	153,767	251,312	985,929
Overpayments: <sup>14</sup> Number.....	1,421,066	641,482	219,583	271,986	187,154	56,371	37,188	7,302
Amount.....	1,573,506	471,035	177,223	328,880	267,551	112,288	130,433	86,097

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MISSISSIPPI</b>								
Number of returns.....	1,121,796	619,970	170,274	174,388	98,314	31,153	20,502	7,195
Number of joint returns.....	422,405	97,402	66,082	118,868	86,634	28,577	18,476	6,366
Number with paid preparer's signature.....	551,420	277,473	80,226	94,153	57,794	19,586	15,515	6,673
Number of exemptions <sup>3</sup> .....	2,383,944	1,087,877	382,683	452,891	286,635	92,428	60,102	21,328
Adjusted gross income (AGI) <sup>4</sup> .....	31,356,205	5,715,638	4,170,625	6,778,509	5,930,120	2,652,385	2,686,292	3,422,637
Salaries and wages in AGI: Number.....	995,732	539,091	154,480	160,156	90,575	28,095	17,427	5,908
Amount.....	24,073,278	5,049,400	3,561,641	5,713,467	4,845,662	2,005,040	1,620,826	1,277,242
Taxable interest: Number.....	409,627	128,208	60,510	94,458	73,457	27,036	18,987	6,971
Amount.....	958,054	199,191	105,840	159,835	146,157	77,106	107,778	162,146
Tax-exempt interest: <sup>5</sup> Number.....	20,403	3,261	1,805	3,637	3,877	2,306	3,064	2,453
Amount.....	186,032	13,495	8,903	21,443	27,269	19,384	33,831	61,706
Dividends: Number.....	144,543	38,039	16,804	29,803	29,137	14,121	12,818	5,821
Amount.....	431,439	50,084	26,371	52,223	62,514	44,665	75,683	119,899
Business or profession net income (less loss):								
Number.....	142,229	58,712	20,363	28,000	18,336	7,220	6,608	2,990
Amount.....	1,378,277	207,693	120,217	199,078	183,597	123,740	263,846	280,105
Number of farm returns.....	38,641	12,065	5,410	8,937	6,639	2,396	2,096	1,098
Net capital gain (less loss) in AGI: Number.....	117,356	29,018	13,264	23,417	22,611	11,587	11,716	5,743
Amount.....	1,212,828	63,170	32,694	69,960	98,254	83,573	176,934	688,240
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	34,946	10,838	5,895	7,922	5,766	2,317	1,735	473
Amount.....	244,327	40,044	29,597	50,581	50,380	28,098	31,715	13,912
Pensions and annuities in AGI: Number.....	147,218	53,703	24,945	32,271	22,313	7,772	4,884	1,330
Amount.....	1,684,735	361,686	266,559	407,721	346,239	154,513	113,742	34,274
Social Security benefits in AGI: Number.....	49,724	1,449	8,993	19,085	11,756	4,082	3,297	1,062
Amount.....	330,286	4,907	14,792	90,358	114,406	48,426	42,296	15,083
Total statutory adjustments: Number.....	149,881	56,408	22,228	31,236	19,103	7,965	8,588	4,333
Amount.....	277,171	43,022	29,361	49,929	40,854	24,627	48,485	40,894
Self-employment retirement plans: <sup>6</sup> Number.....	4,993	165	254	569	889	717	1,481	918
Amount.....	43,643	300	598	1,889	3,734	4,170	16,247	16,705
Total itemized deductions: <sup>7</sup> Number.....	194,577	16,018	20,867	51,128	56,911	24,724	18,171	6,758
Amount.....	2,729,846	182,411	200,034	535,073	709,476	366,601	378,734	357,517
Medical and dental expense: Number.....	45,568	10,738	9,503	14,709	8,111	1,754	696	57
Amount.....	197,402	58,425	38,843	52,710	30,907	8,571	6,721	1,225
Taxes paid: Number.....	194,788	15,113	20,854	51,651	57,357	24,833	18,216	6,764
Amount.....	694,961	15,847	26,739	98,832	169,729	105,539	124,168	154,105
Interest paid: Number.....	162,451	10,036	16,019	43,299	51,102	21,822	14,954	5,219
Amount.....	924,365	48,781	66,940	195,735	262,188	131,777	123,166	95,778
Contributions: Number.....	174,306	11,973	17,675	45,025	52,559	23,337	17,248	6,489
Amount.....	615,428	23,182	37,277	108,385	150,622	84,874	92,947	118,142
Taxable income: Number.....	806,990	307,588	168,376	174,004	98,223	31,135	20,474	7,180
Amount.....	19,282,121	1,351,220	2,158,086	4,322,040	4,246,737	2,008,293	2,142,857	3,052,889
Total tax credits: <sup>8</sup> Number.....	70,242	14,981	13,093	18,532	13,793	4,563	3,317	1,963
Amount.....	34,357	4,976	5,765	7,480	6,163	2,471	2,766	4,736
Child care credit: Number.....	58,675	12,217	12,252	17,019	11,982	3,383	1,501	321
Amount.....	23,593	4,511	5,439	6,610	4,873	1,394	620	148
Earned income credit: <sup>9</sup> Number.....	354,459	306,317	48,142	--	--	--	--	--
Amount.....	608,481	572,031	36,451	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	298,712	284,474	14,238	--	--	--	--	--
Amount.....	515,468	506,236	9,232	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	800,287	301,596	167,758	173,918	98,209	31,134	20,473	7,179
Amount.....	3,791,336	199,408	318,668	668,496	716,238	404,529	506,336	977,662
Total tax liability: <sup>12</sup> Number.....	898,775	339,142	168,498	174,077	98,245	31,142	20,484	7,187
Amount.....	4,039,312	252,241	345,166	713,431	756,435	427,714	541,931	1,002,394
Tax due at time of filing: <sup>13</sup> Number.....	239,709	72,173	38,738	56,492	39,891	16,542	11,654	4,219
Amount.....	591,541	37,287	39,805	73,378	83,428	59,316	96,591	201,736
Overpayments: <sup>14</sup> Number.....	840,179	521,549	128,230	113,771	55,353	13,069	6,741	1,466
Amount.....	1,224,439	792,168	139,106	130,255	86,181	27,703	27,281	21,748

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>MISSOURI</b>								
Number of returns.....	2,416,434	1,131,703	361,886	445,203	281,792	101,627	71,320	22,903
Number of joint returns.....	1,052,518	207,946	146,999	282,819	239,043	91,822	63,720	20,169
Number with paid preparer's signature.....	1,076,125	434,804	157,528	219,178	145,810	54,327	45,100	19,378
Number of exemptions <sup>3</sup> .....	4,794,823	1,577,915	731,832	1,090,032	809,810	303,889	212,806	68,539
Adjusted gross income (AGI) <sup>4</sup> .....	82,980,916	9,991,299	8,913,462	17,393,956	17,071,755	8,669,495	9,315,830	11,625,121
Salaries and wages in AGI: Number.....	2,060,129	910,347	313,846	402,028	258,552	92,968	62,775	19,613
Amount.....	61,961,555	8,162,835	7,119,119	14,307,870	13,986,207	6,863,228	6,395,842	5,126,455
Taxable interest: Number.....	1,322,852	426,238	185,497	295,239	233,015	92,559	67,785	22,519
Amount.....	3,389,532	726,732	377,608	558,664	495,488	267,460	352,952	610,626
Tax-exempt interest: <sup>5</sup> Number.....	95,276	14,862	8,956	17,602	18,219	10,960	14,438	10,239
Amount.....	905,127	52,393	38,960	100,407	162,085	78,896	158,622	313,764
Dividends: Number.....	561,282	144,761	64,977	116,091	111,540	55,098	49,348	19,467
Amount.....	1,957,237	212,119	120,387	230,879	266,618	185,938	334,322	606,974
Business or profession net income (less loss):								
Number.....	340,197	121,595	49,151	74,476	50,962	19,680	17,466	6,867
Amount.....	3,011,213	361,443	274,969	502,089	485,688	314,592	604,352	468,080
Number of farm returns.....	112,110	44,888	17,847	25,655	14,091	4,495	3,624	1,510
Net capital gain (less loss) in AGI: Number.....	469,547	123,365	54,591	94,896	88,686	44,869	43,989	19,152
Amount.....	3,774,449	202,206	110,381	234,415	309,712	240,298	495,423	2,182,011
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	119,920	39,519	21,144	25,827	18,207	7,472	6,018	1,733
Amount.....	837,185	137,182	101,506	160,261	159,325	96,399	120,068	62,444
Pensions and annuities in AGI: Number.....	406,664	152,060	69,888	85,374	57,739	21,309	15,786	4,508
Amount.....	4,356,401	999,073	737,840	1,027,413	802,784	350,137	319,026	120,128
Social Security benefits in AGI: Number.....	149,279	3,775	29,763	56,231	34,260	11,857	9,971	3,422
Amount.....	1,004,281	10,961	49,852	277,241	341,036	140,075	130,266	54,848
Total statutory adjustments: Number.....	373,927	123,050	57,782	85,563	51,455	21,582	22,895	11,600
Amount.....	742,745	106,897	80,365	138,954	113,210	71,254	126,838	105,227
Self-employment retirement plans: <sup>8</sup> Number.....	17,821	733	833	2,351	3,803	2,711	4,610	2,780
Amount.....	133,329	1,419	2,009	7,352	15,007	15,883	46,485	45,176
Total itemized deductions: <sup>7</sup> Number.....	814,218	46,175	54,968	154,977	183,391	86,249	66,325	22,133
Amount.....	8,712,243	602,290	506,514	1,540,199	2,157,222	1,273,049	1,371,542	1,261,428
Medical and dental expense: Number.....	94,910	29,634	18,801	26,850	13,984	3,621	1,796	224
Amount.....	659,555	300,898	101,537	124,906	72,774	26,396	24,364	8,680
Taxes paid: Number.....	611,592	42,549	54,611	155,609	184,010	86,342	66,332	22,139
Amount.....	3,031,957	71,336	95,629	404,304	702,031	467,260	584,100	727,297
Interest paid: Number.....	526,744	28,225	43,794	136,374	167,787	77,611	55,624	17,329
Amount.....	3,295,286	150,196	195,228	665,998	931,251	507,825	498,027	346,761
Contributions: Number.....	533,370	30,788	43,021	129,916	164,189	80,886	63,182	21,388
Amount.....	1,418,818	46,240	66,573	209,544	302,033	191,887	234,973	367,568
Taxable income: Number.....	1,940,217	661,964	356,980	443,981	281,579	101,560	71,262	22,891
Amount.....	55,735,941	3,089,307	4,860,089	11,311,680	12,221,607	6,524,565	7,381,542	10,347,152
Total tax credits: <sup>9</sup> Number.....	173,258	23,812	23,311	46,342	41,259	16,564	13,835	8,135
Amount.....	83,888	6,211	8,415	17,060	16,588	7,384	7,753	20,474
Child care credit: Number.....	127,098	15,276	20,017	39,725	33,687	11,448	5,887	1,058
Amount.....	49,172	5,190	7,485	14,480	13,898	5,009	2,585	525
Earned income credit: <sup>5</sup> Number.....	391,513	322,820	68,693	--	--	--	--	--
Amount.....	567,873	517,663	50,210	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	304,197	284,367	19,830	--	--	--	--	--
Amount.....	454,592	441,197	13,394	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,930,318	653,098	356,120	443,799	281,563	101,565	71,276	22,897
Amount.....	11,462,673	463,952	721,969	1,774,852	2,083,506	1,315,059	1,742,951	3,360,385
Total tax liability: <sup>12</sup> Number.....	1,998,632	719,313	357,724	444,207	281,618	101,583	71,288	22,899
Amount.....	12,032,084	562,450	782,986	1,886,540	2,186,227	1,373,880	1,826,112	3,413,890
Tax due at time of filing: <sup>13</sup> Number.....	600,122	184,333	86,437	132,527	100,222	47,895	35,494	13,214
Amount.....	1,504,887	83,667	76,808	171,375	198,734	148,120	234,752	591,433
Overpayments: <sup>14</sup> Number.....	1,694,855	872,636	265,305	300,129	172,420	49,181	29,708	5,476
Amount.....	2,106,518	887,570	265,897	375,509	292,485	109,051	109,223	66,784

See notes at end of this section.

# Selected Historical and Other Data

and other data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MONTANA</b>								
Number of returns.....	400,488	211,280	57,789	71,141	39,087	10,894	7,840	2,457
Number of joint returns.....	181,791	47,274	29,820	51,415	34,471	9,801	6,885	2,125
Number with paid preparer's signature.....	210,511	95,350	31,201	42,733	25,001	7,583	6,366	2,277
Number of exemptions <sup>3</sup> .....	797,794	300,654	129,891	189,508	115,719	32,149	22,766	7,107
Adjusted gross income (AGI) <sup>4</sup> .....	11,169,065	1,611,574	1,425,882	2,770,207	2,347,165	926,664	1,036,855	1,050,716
Salaries and wages in AGI: Number.....	320,972	160,001	47,882	61,931	34,136	9,042	6,061	1,919
Amount.....	7,595,420	1,347,383	1,037,568	2,088,122	1,715,706	584,434	495,406	326,800
Taxable interest: Number.....	244,472	98,590	36,288	54,392	34,849	10,338	7,592	2,423
Amount.....	599,567	137,634	68,854	105,433	90,289	45,539	62,946	88,871
Tax-exempt interest: <sup>5</sup> Number.....	20,324	4,336	2,423	4,313	3,957	1,977	2,194	1,124
Amount.....	146,425	16,162	10,436	23,581	25,076	14,691	22,746	33,733
Dividends: Number.....	105,092	36,523	13,961	22,365	17,841	6,659	5,651	2,092
Amount.....	291,821	50,769	26,033	44,764	46,199	28,660	43,355	52,042
Business or profession net income (less loss):								
Number.....	76,802	30,923	12,276	17,297	9,578	3,026	2,744	958
Amount.....	592,297	75,965	65,440	117,490	97,246	56,673	103,043	76,441
Number of farm returns.....	24,391	11,330	3,748	4,694	2,660	893	788	288
Net capital gain (less loss) in AGI: Number.....	96,468	34,178	12,767	20,044	15,686	6,152	5,539	2,102
Amount.....	643,314	78,065	38,395	77,314	85,467	60,608	108,445	195,019
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	18,704	6,826	3,473	4,110	2,604	874	660	157
Amount.....	119,308	24,278	15,976	25,549	22,802	10,982	13,560	6,161
Pensions and annuities in AGI: Number.....	85,153	26,124	11,665	14,008	8,527	2,606	1,803	420
Amount.....	743,948	178,931	133,482	189,489	139,475	49,979	40,736	11,856
Social Security benefits in AGI: Number.....	25,189	810	5,107	9,732	5,634	1,884	1,605	417
Amount.....	164,970	2,429	9,159	48,889	56,256	22,437	20,290	5,509
Total statutory adjustments: Number.....	83,893	31,458	14,339	19,719	9,809	3,521	3,667	1,380
Amount.....	167,859	30,092	21,911	36,657	26,504	14,808	24,833	13,055
Self-employment retirement plans: <sup>6</sup> Number.....	4,060	234	286	788	983	575	844	350
Amount.....	28,811	379	689	2,606	4,506	3,905	10,414	6,313
Total itemized deductions: <sup>7</sup> Number.....	107,580	15,364	13,729	31,799	27,720	9,346	7,256	2,366
Amount.....	1,457,442	177,823	131,277	327,802	387,732	143,360	157,188	132,258
Medical and dental expense: Number.....	31,484	11,770	6,549	8,376	3,699	766	295	29
Amount.....	147,176	64,032	28,327	31,456	15,260	4,464	3,062	576
Taxes paid: Number.....	107,100	14,796	13,692	31,860	27,771	9,355	7,261	2,365
Amount.....	571,227	48,978	29,522	98,014	176,377	60,907	76,145	81,284
Interest paid: Number.....	86,260	9,346	10,513	27,007	24,419	7,741	5,510	1,724
Amount.....	484,493	44,325	47,605	133,266	132,918	49,728	48,130	28,520
Contributions: Number.....	90,784	10,095	10,880	26,710	25,190	8,795	6,859	2,255
Amount.....	182,292	11,489	13,160	34,329	39,577	19,648	26,423	37,666
Taxable income: Number.....	303,983	116,531	56,405	70,839	39,035	10,886	7,833	2,454
Amount.....	6,995,295	498,975	717,348	1,714,779	1,640,155	691,121	819,248	913,670
Total tax credits: <sup>8</sup> Number.....	27,187	4,390	4,388	8,654	5,633	1,703	1,618	781
Amount.....	13,474	964	1,442	3,262	2,330	897	1,433	3,148
Child care credit: Number.....	17,855	2,288	3,281	6,795	4,019	913	468	91
Amount.....	5,708	651	974	2,211	1,357	315	164	36
Earned income credit: <sup>9</sup> Number.....	67,001	55,948	11,053	--	--	--	--	--
Amount.....	91,715	83,493	8,223	--	--	--	--	--
Excess earned income credit (refundable): <sup>9</sup>								
Number.....	51,094	47,689	3,405	--	--	--	--	--
Amount.....	71,051	68,712	2,339	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	302,151	115,034	56,144	70,769	39,024	10,889	7,835	2,456
Amount.....	1,344,177	74,523	106,545	264,875	274,636	139,117	194,057	290,424
Total tax liability: <sup>12</sup> Number.....	319,983	132,114	56,758	70,876	39,050	10,892	7,836	2,457
Amount.....	1,468,858	99,477	122,565	292,624	296,836	150,412	209,359	297,584
Tax due at time of filing: <sup>13</sup> Number.....	117,430	42,483	18,625	27,675	17,043	5,995	4,314	1,295
Amount.....	227,033	19,668	19,862	42,999	42,772	25,476	39,286	36,970
Overpayments: <sup>14</sup> Number.....	250,676	147,069	36,632	40,348	19,934	3,884	2,291	518
Amount.....	272,173	134,543	34,880	44,875	31,317	9,346	10,378	6,833

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**  
 [Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>NEBRASKA</b>								
Number of returns.....	775,462	364,955	117,790	146,246	90,671	29,548	19,803	6,449
Number of joint returns.....	347,375	64,406	49,672	102,324	80,125	27,111	17,944	5,793
Number with paid preparer's signature.....	363,953	148,779	53,959	75,367	49,147	17,154	13,840	5,707
Number of exemptions <sup>3</sup> .....	1,536,219	458,058	243,620	386,000	275,741	91,919	60,939	19,942
Adjusted gross income (AGI) <sup>4</sup> .....	25,569,344	2,990,294	2,897,388	5,725,306	5,469,585	2,516,883	2,590,855	3,379,034
Salaries and wages in AGI: Number.....	656,954	291,609	102,164	131,467	82,439	26,554	17,209	5,512
Amount.....	18,595,430	2,573,512	2,290,489	4,590,647	4,316,063	1,873,118	1,820,263	1,331,337
Taxable interest: Number.....	476,384	169,515	67,923	106,186	79,238	27,883	19,250	6,389
Amount.....	1,165,388	256,760	135,844	207,128	180,984	90,772	112,050	181,847
Tax-exempt interest: <sup>5</sup> Number.....	38,494	7,140	4,183	7,894	7,676	4,125	4,536	2,940
Amount.....	287,804	22,890	16,586	41,011	42,396	27,766	42,581	94,576
Dividends: Number.....	199,767	56,197	23,848	42,946	39,794	17,410	14,053	5,519
Amount.....	533,258	64,791	35,868	67,895	76,592	50,191	78,836	159,086
Business or profession net income (less loss):								
Number.....	116,841	38,603	17,788	28,470	18,269	6,415	5,303	1,993
Amount.....	883,090	95,403	85,366	177,033	156,767	94,934	157,424	116,163
Number of farm returns.....	57,373	24,564	9,661	12,227	6,646	1,990	1,723	562
Net capital gain (less loss) in AGI: Number.....	177,732	52,436	21,643	37,057	33,334	14,934	12,888	5,440
Amount.....	1,279,873	98,056	50,191	97,650	121,528	86,235	161,495	664,718
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	40,879	14,613	7,217	8,646	6,001	2,181	1,667	554
Amount.....	241,279	48,375	31,228	47,033	43,358	22,689	29,049	19,547
Pensions and annuities in AGI: Number.....	109,945	39,261	18,487	23,807	16,888	5,951	4,265	1,286
Amount.....	1,072,929	216,692	166,609	248,747	220,484	99,287	86,353	34,756
Social Security benefits in AGI: Number.....	50,554	1,428	10,333	19,044	11,602	3,973	3,103	1,071
Amount.....	349,563	3,395	18,578	99,327	119,868	49,558	41,838	16,400
Total statutory adjustments: Number.....	150,081	47,568	24,898	37,989	20,760	7,810	7,745	3,311
Amount.....	299,412	44,186	37,880	67,880	51,123	28,203	43,537	26,604
Self-employment retirement plans: <sup>4</sup> Number.....	7,719	316	450	1,389	1,983	1,171	1,662	748
Amount.....	49,382	539	1,036	4,301	8,093	6,963	16,757	11,693
Total itemized deductions: <sup>7</sup> Number.....	191,109	15,881	17,377	49,052	58,839	25,400	18,322	6,238
Amount.....	2,809,512	226,124	167,344	499,797	709,872	398,057	408,082	400,235
Medical and dental expense: Number.....	34,969	11,657	6,915	9,733	4,926	1,165	507	66
Amount.....	284,569	142,111	43,764	52,824	27,868	9,288	6,788	1,926
Taxes paid: Number.....	189,083	14,008	17,082	49,113	58,929	25,397	18,316	6,238
Amount.....	1,100,655	28,186	40,810	161,946	278,394	172,435	195,524	223,359
Interest paid: Number.....	154,911	7,514	12,500	41,334	52,258	22,013	14,599	4,693
Amount.....	861,748	31,905	48,969	184,022	262,688	130,535	118,545	85,085
Contributions: Number.....	173,185	11,279	14,316	43,680	55,425	24,570	17,799	6,116
Amount.....	476,490	15,798	21,093	63,277	98,829	60,970	73,339	143,183
Taxable income: Number.....	634,371	226,512	115,679	145,804	90,611	29,528	19,795	6,442
Amount.....	16,927,130	1,030,964	1,564,110	3,637,432	3,848,654	1,858,030	2,020,359	2,967,581
Total tax credits: <sup>8</sup> Number.....	68,620	8,885	9,492	21,304	16,755	5,581	4,327	2,276
Amount.....	31,732	2,214	3,372	8,294	7,078	2,509	2,681	5,584
Child care credit: Number.....	51,136	5,494	8,009	18,406	13,621	3,597	1,688	321
Amount.....	19,472	1,844	2,861	6,968	5,575	1,434	645	146
Earned income credit: <sup>9</sup> Number.....	98,577	78,466	20,111	--	--	--	--	--
Amount.....	136,999	122,263	14,735	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	73,467	67,474	5,993	--	--	--	--	--
Amount.....	105,397	101,363	4,034	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	630,188	223,069	115,130	145,623	90,593	29,529	19,798	6,446
Amount.....	3,399,413	153,765	231,732	562,516	642,810	370,363	474,130	964,098
Total tax liability: <sup>12</sup> Number.....	653,581	245,414	115,969	145,774	90,617	29,540	19,800	6,447
Amount.....	3,619,235	188,982	257,816	613,805	686,636	392,552	501,728	977,717
Tax due at time of filing: <sup>13</sup> Number.....	222,543	73,355	32,066	52,059	36,144	14,538	10,483	3,696
Amount.....	598,734	34,230	35,169	86,608	95,013	60,968	91,045	195,702
Overpayments: <sup>14</sup> Number.....	507,949	262,890	81,731	89,406	51,305	13,550	7,546	1,519
Amount.....	548,783	224,232	75,042	96,873	76,291	28,201	28,526	19,620

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NEVADA</b>								
Number of returns.....	800,491	336,591	135,070	158,644	97,907	36,692	25,390	10,197
Number of joint returns.....	309,728	50,654	40,430	81,537	76,310	31,628	21,204	7,965
Number with paid preparer's signature.....	379,505	137,277	58,690	79,058	55,034	22,392	17,995	9,059
Number of exemptions <sup>3</sup> .....	1,569,090	490,062	256,332	358,292	264,561	103,489	69,613	26,741
Adjusted gross income (AGI) <sup>4</sup> .....	32,413,136	2,806,009	3,317,020	6,189,013	5,940,341	3,132,943	3,321,948	7,705,863
Salaries and wages in AGI: Number.....	694,049	278,928	120,376	143,742	89,160	32,671	21,259	7,713
Amount.....	22,204,574	2,856,363	2,764,373	5,133,842	4,768,000	2,396,893	2,104,893	2,160,210
Taxable interest: Number.....	366,929	96,845	52,160	85,091	69,264	30,586	23,110	9,873
Amount.....	1,373,365	200,695	81,060	135,243	144,175	93,855	161,266	557,071
Tax-exempt interest: <sup>5</sup> Number.....	24,241	3,860	2,235	4,276	4,458	2,660	3,523	3,229
Amount.....	428,777	35,237	18,772	34,078	39,417	27,184	62,061	212,027
Dividends: Number.....	149,687	34,656	17,248	30,597	29,081	15,601	14,659	7,845
Amount.....	747,456	68,033	33,764	63,974	72,907	55,283	94,548	358,948
Business or profession net income (less loss):								
Number.....	98,287	31,737	12,577	20,780	16,327	7,256	6,545	3,065
Amount.....	1,101,117	56,129	72,409	138,904	152,136	116,194	232,978	332,367
Number of farm returns.....	4,191	1,223	447	834	716	339	361	271
Net capital gain (less loss) in AGI: Number.....	129,460	29,660	14,077	25,122	24,529	13,488	14,296	8,288
Amount.....	2,979,249	99,639	22,404	58,375	97,262	90,683	230,412	2,380,474
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	35,011	9,292	5,597	8,021	6,345	2,783	2,223	750
Amount.....	330,639	40,346	30,065	56,790	63,952	40,704	57,338	41,443
Pensions and annuities in AGI: Number.....	134,379	39,099	21,843	30,632	24,115	9,925	6,824	1,941
Amount.....	1,889,656	294,201	262,727	446,673	423,360	210,931	183,559	68,207
Social Security benefits in AGI: Number.....	51,420	1,335	8,708	18,413	12,438	4,738	3,980	1,808
Amount.....	339,610	4,819	15,231	86,133	113,559	49,661	46,044	24,163
Total statutory adjustments: Number.....	110,350	31,103	16,257	25,180	17,206	7,768	8,068	4,768
Amount.....	280,346	36,994	27,154	48,902	42,461	27,892	47,239	49,704
Self-employment retirement plans: <sup>8</sup> Number.....	5,107	269	290	666	991	766	1,285	840
Amount.....	45,735	686	983	2,790	4,827	5,321	14,872	16,265
Total itemized deductions: <sup>7</sup> Number.....	235,700	24,480	27,512	64,088	61,959	28,596	21,109	7,956
Amount.....	3,816,568	311,913	278,500	718,688	827,418	478,519	487,402	714,128
Medical and dental expense: Number.....	36,109	11,000	7,153	9,954	5,533	1,643	748	78
Amount.....	166,559	65,335	26,308	35,958	21,253	8,818	6,991	1,895
Taxes paid: Number.....	228,782	22,586	26,222	62,109	60,865	28,256	20,858	7,886
Amount.....	526,798	32,954	30,712	81,822	99,813	60,999	71,869	148,627
Interest paid: Number.....	214,000	20,154	23,807	58,199	58,141	27,019	19,551	7,129
Amount.....	2,041,999	164,927	159,447	428,261	491,162	265,316	253,520	279,367
Contributions: Number.....	201,604	16,173	22,130	54,256	55,394	26,548	19,704	7,399
Amount.....	561,317	14,440	22,553	66,734	88,588	56,896	65,063	247,042
Taxable income: Number.....	666,928	206,426	132,682	157,934	97,745	36,636	25,337	10,168
Amount.....	23,143,264	1,099,524	1,839,430	4,026,110	4,217,972	2,347,992	2,636,896	6,975,340
Total tax credits: <sup>9</sup> Number.....	55,011	8,178	8,462	13,491	12,415	5,625	4,123	2,717
Amount.....	47,811	2,795	3,997	6,374	6,167	3,185	3,631	21,664
Child care credit: Number.....	42,595	5,959	7,625	11,894	10,509	4,294	1,988	326
Amount.....	20,000	2,433	3,757	5,601	4,979	2,107	956	166
Earned income credit: <sup>9</sup> Number.....	117,550	94,769	22,781	--	--	--	--	--
Amount.....	161,108	144,190	16,919	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	89,924	82,681	7,243	--	--	--	--	--
Amount.....	127,503	122,386	5,117	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	663,393	203,482	132,193	157,832	97,729	36,639	25,341	10,177
Amount.....	5,259,760	166,875	272,588	642,782	732,503	476,257	628,765	2,339,991
Total tax liability: <sup>12</sup> Number.....	679,351	218,420	132,881	158,080	97,777	36,650	25,360	10,183
Amount.....	5,437,655	192,338	288,395	673,151	763,485	496,463	658,260	2,365,561
Tax due at time of filing: <sup>13</sup> Number.....	206,038	50,605	32,281	49,882	36,713	17,556	13,276	5,745
Amount.....	787,984	26,648	27,128	62,525	73,811	57,446	96,785	443,640
Overpayments: <sup>14</sup> Number.....	553,252	261,706	99,602	104,738	58,045	17,367	9,686	2,108
Amount.....	735,813	274,901	95,757	132,739	102,752	41,004	41,447	47,213

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and Item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NEW HAMPSHIRE</b>								
Number of returns.....	572,520	232,606	84,468	112,039	80,510	32,332	23,939	6,626
Number of joint returns.....	248,553	32,127	26,464	65,755	68,020	28,978	21,466	5,743
Number with paid preparer's signature.....	202,492	64,574	26,469	43,293	34,392	14,692	13,636	5,436
Number of exemptions <sup>3</sup> .....	1,097,224	265,787	150,386	261,394	230,691	97,504	72,258	19,204
Adjusted gross income (AGI) <sup>4</sup> .....	22,685,678	1,903,932	2,085,344	4,397,167	4,900,851	2,763,269	3,126,090	3,509,026
Salaries and wages in AGI: Number.....	492,889	184,780	74,354	102,393	74,630	29,901	21,287	5,544
Amount.....	17,154,364	1,640,712	1,692,753	3,649,198	4,084,403	2,257,390	2,248,244	1,581,666
Taxable interest: Number.....	372,870	104,858	49,087	85,002	72,691	31,143	23,513	6,576
Amount.....	718,365	123,686	65,047	107,168	106,763	66,171	94,867	154,661
Tax-exempt interest: <sup>5</sup> Number.....	23,538	3,551	1,886	3,954	4,381	2,899	4,134	2,733
Amount.....	223,617	14,612	8,440	21,397	26,168	20,707	43,234	89,059
Dividends: Number.....	146,956	36,017	14,805	28,368	29,575	16,662	15,934	5,595
Amount.....	589,999	57,776	31,844	64,672	79,063	58,457	109,561	188,628
Business or profession net income (less loss):								
Number.....	90,348	28,314	12,158	20,253	15,481	6,390	5,747	2,005
Amount.....	1,112,775	124,035	102,946	199,726	195,115	117,488	209,900	163,565
Number of farm returns.....	2,155	703	260	437	323	175	165	92
Net capital gain (less loss) in AGI: Number.....	118,811	27,705	11,321	22,106	23,437	13,944	14,747	5,551
Amount.....	1,467,126	44,094	21,664	54,646	86,744	79,999	189,697	990,284
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	28,889	8,886	4,534	6,148	4,929	2,107	1,809	476
Amount.....	222,691	33,857	22,400	38,053	43,064	27,218	38,926	19,171
Pensions and annuities in AGI: Number.....	85,570	27,672	13,148	18,049	14,512	6,013	4,884	1,292
Amount.....	1,048,875	183,881	143,086	229,330	217,383	108,680	118,833	47,681
Social Security benefits in AGI: Number.....	34,526	864	5,857	12,392	8,350	3,114	2,918	1,031
Amount.....	243,149	2,639	10,164	60,451	82,347	36,086	36,835	14,629
Total statutory adjustments: Number.....	101,293	28,752	14,782	24,052	16,072	7,028	7,402	3,205
Amount.....	237,381	30,625	23,746	44,902	40,564	25,357	43,448	28,740
Self-employment retirement plans: <sup>8</sup> Number.....	6,611	346	381	1,028	1,536	1,046	1,563	711
Amount.....	45,206	678	982	3,358	6,357	6,165	16,223	11,444
Total itemized deductions: <sup>7</sup> Number.....	182,017	14,524	15,417	44,193	53,766	27,042	21,468	5,607
Amount.....	2,636,684	185,425	156,696	480,548	690,709	424,693	439,657	258,954
Medical and dental expense: Number.....	25,930	8,412	4,964	7,037	3,737	1,118	572	90
Amount.....	138,788	46,506	23,149	28,974	19,320	8,131	8,850	3,857
Taxes paid: Number.....	180,934	13,809	15,166	44,029	53,766	27,056	21,469	5,639
Amount.....	961,863	68,803	49,124	160,505	245,036	158,206	167,277	112,912
Interest paid: Number.....	161,845	10,141	12,810	39,900	50,215	24,987	19,092	4,700
Amount.....	1,172,208	56,181	65,332	228,738	336,570	195,365	192,662	97,361
Contributions: Number.....	159,253	9,548	12,030	37,371	48,671	25,571	20,587	5,475
Amount.....	282,829	7,684	10,464	34,392	54,738	40,486	54,439	80,626
Taxable income: Number.....	485,717	147,709	83,115	111,624	80,418	32,308	23,921	6,622
Amount.....	16,012,048	719,879	1,199,649	2,859,417	3,453,220	2,057,415	2,490,327	3,232,144
Total tax credits: <sup>9</sup> Number.....	41,161	4,345	4,041	9,155	11,205	5,335	4,759	2,321
Amount.....	24,806	1,035	1,505	3,674	5,084	2,443	3,219	7,844
Child care credit: Number.....	27,641	2,292	3,158	7,214	8,878	3,687	2,116	296
Amount.....	11,885	833	1,300	2,913	3,991	1,704	987	157
Earned income credit: <sup>10</sup> Number.....	58,305	46,545	11,760	--	--	--	--	--
Amount.....	75,101	66,843	8,257	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	41,324	38,358	2,966	--	--	--	--	--
Amount.....	54,893	53,011	1,882	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	483,990	148,223	82,938	111,565	80,407	32,311	23,925	6,621
Amount.....	3,362,722	108,064	178,907	453,847	588,183	413,753	588,979	1,030,990
Total tax liability: <sup>12</sup> Number.....	497,257	158,728	83,518	111,715	80,426	32,317	23,930	6,623
Amount.....	3,534,863	134,395	197,381	489,568	622,520	432,314	614,394	1,044,289
Tax due at time of filing: <sup>13</sup> Number.....	143,517	40,301	17,549	29,827	25,734	14,157	12,013	3,936
Amount.....	441,195	21,767	18,388	41,529	49,796	39,528	71,099	199,087
Overpayments: <sup>14</sup> Number.....	399,564	175,663	64,405	78,861	52,174	16,850	10,077	1,534
Amount.....	504,737	145,540	63,508	106,001	93,988	38,461	37,351	19,887

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.—Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996—Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NEW JERSEY</b>								
Number of returns.....	3,817,966	1,476,076	520,138	697,549	529,718	269,370	247,749	77,366
Number of joint returns.....	1,506,594	197,486	134,149	282,075	371,160	230,340	222,090	69,294
Number with paid preparer's signature.....	1,731,279	573,679	204,401	314,622	277,505	148,262	150,621	62,189
Number of exemptions <sup>2</sup> .....	7,412,809	1,854,815	944,927	1,440,651	1,389,037	790,487	753,142	239,750
Adjusted gross income (AGI) <sup>3</sup> .....	178,847,267	12,209,875	12,878,708	27,285,486	32,476,970	23,157,678	32,534,574	38,303,974
Salaries and wages in AGI: Number.....	3,211,990	1,099,576	448,568	626,148	486,828	251,662	230,075	69,133
Amount.....	135,961,097	9,700,735	10,267,341	22,408,135	26,817,002	19,315,738	25,742,857	21,709,289
Taxable interest: Number.....	2,462,810	675,975	286,918	494,026	450,133	246,363	234,250	75,145
Amount.....	6,094,104	1,005,479	496,579	831,794	867,296	552,482	809,533	1,530,941
Tax-exempt interest: <sup>5</sup> Number.....	229,190	32,526	15,900	33,559	40,040	28,315	45,861	32,989
Amount.....	2,419,359	151,311	82,181	219,113	323,925	213,668	408,589	1,020,571
Dividends: Number.....	1,151,898	279,132	97,907	191,807	211,798	139,665	165,526	66,063
Amount.....	4,319,209	455,842	238,112	473,557	576,988	436,054	783,894	1,354,761
Business or profession net income (less loss):								
Number.....	453,485	128,226	47,310	81,027	79,535	46,291	51,759	19,337
Amount.....	6,689,776	579,462	424,843	775,091	854,049	687,233	1,550,521	1,818,578
Number of farm returns.....	9,201	2,070	837	1,564	1,740	1,020	1,209	761
Net capital gain (less loss) in AGI: Number.....	863,986	196,286	67,389	137,115	155,677	106,194	138,246	63,079
Amount.....	8,135,280	260,385	96,660	246,125	407,093	407,550	1,079,652	5,637,815
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	210,618	60,948	31,042	42,054	36,659	18,423	16,801	4,691
Amount.....	1,736,573	235,004	158,242	268,784	325,533	220,985	331,181	196,844
Pensions and annuities in AGI: Number.....	633,082	205,782	88,380	121,004	104,464	53,191	47,232	13,029
Amount.....	7,726,326	1,349,896	948,078	1,539,274	1,576,865	918,890	989,414	403,908
Social Security benefits in AGI: Number.....	288,648	8,039	51,742	94,670	71,415	29,929	24,554	8,299
Amount.....	2,258,867	23,472	100,134	534,154	764,379	376,376	334,032	126,321
Total statutory adjustments: Number.....	551,469	143,069	66,796	107,032	88,325	50,529	63,132	32,586
Amount.....	1,591,980	159,880	117,899	219,265	219,211	163,233	343,192	369,300
Self-employment retirement plans: <sup>4</sup> Number.....	44,740	1,353	1,734	4,388	7,353	6,719	13,567	9,628
Amount.....	396,599	3,671	5,241	16,067	32,908	38,999	131,193	168,519
Total itemized deductions: <sup>7</sup> Number.....	1,491,234	126,346	121,534	306,986	383,917	238,584	237,581	76,286
Amount.....	27,316,094	1,576,108	1,501,687	3,709,905	5,540,059	4,228,797	5,823,639	4,935,897
Medical and dental expense: Number.....	273,640	80,800	52,705	72,466	43,639	15,042	8,206	782
Amount.....	1,424,097	439,782	358,420	271,705	186,434	79,448	69,439	18,868
Taxes paid: Number.....	1,493,954	124,396	122,155	308,822	385,473	239,023	237,740	76,343
Amount.....	11,814,873	497,442	429,005	1,275,670	2,081,288	1,695,837	2,660,863	3,174,767
Interest paid: Number.....	1,210,668	72,699	84,050	249,802	329,185	209,209	206,633	65,090
Amount.....	10,029,316	425,905	462,840	1,482,851	2,303,323	1,709,035	2,203,130	1,442,232
Contributions: Number.....	1,395,225	97,099	108,480	284,680	367,020	231,673	231,597	74,676
Amount.....	3,097,448	91,178	125,309	360,789	555,044	443,489	629,653	891,966
Taxable income: Number.....	3,222,255	898,989	507,184	693,256	528,795	269,160	247,558	77,313
Amount.....	126,470,856	4,089,747	7,187,002	17,896,932	22,554,098	16,736,859	24,778,701	33,227,516
Total tax credits: <sup>8</sup> Number.....	275,587	38,690	35,799	46,738	51,903	36,159	42,392	23,906
Amount.....	185,217	11,754	18,037	20,010	21,411	16,181	23,939	73,884
Child care credit: Number.....	177,366	23,085	31,032	35,837	37,540	24,974	21,077	3,821
Amount.....	86,334	10,263	17,345	17,407	17,158	11,855	10,188	2,119
Earned income credit: Number.....	445,771	363,118	82,653	--	--	--	--	--
Amount.....	616,880	557,930	58,931	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	340,952	316,351	24,601	--	--	--	--	--
Amount.....	481,409	464,572	16,837	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	3,206,542	885,802	504,938	692,867	528,782	269,196	247,617	77,340
Amount.....	28,678,022	616,304	1,063,685	2,929,150	4,001,167	3,366,528	5,812,919	10,888,269
Total tax liability: <sup>12</sup> Number.....	3,280,705	953,380	509,702	694,316	529,047	269,258	247,655	77,347
Amount.....	29,709,437	747,075	1,142,371	3,077,345	4,162,890	3,481,231	6,015,395	11,083,128
Tax due at time of filing: <sup>13</sup> Number.....	1,006,308	295,066	114,380	183,906	161,123	103,540	106,568	41,725
Amount.....	2,934,718	136,068	101,243	231,151	295,335	262,175	512,861	1,395,886
Overpayments: <sup>14</sup> Number.....	2,591,382	1,054,712	390,776	493,147	350,734	155,119	124,603	22,291
Amount.....	3,969,615	1,036,700	397,770	704,866	728,804	396,200	454,562	250,712

See notes at end of this section.



# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NEW MEXICO</b>								
Number of returns.....	747,677	390,343	111,380	123,428	72,283	26,013	19,251	4,979
Number of joint returns.....	305,230	77,537	46,737	77,230	59,702	22,903	16,966	4,155
Number with paid preparer's signature.....	306,419	147,258	43,427	53,506	33,572	12,602	11,743	4,311
Number of exemptions <sup>2</sup> .....	1,550,808	642,621	247,377	312,609	205,977	75,024	53,684	13,516
Adjusted gross income (AGI) <sup>4</sup> .....	22,025,906	3,267,292	2,732,447	4,803,853	4,376,024	2,221,906	2,515,021	2,109,363
Salaries and wages in AGI: Number.....	633,871	320,781	97,147	109,298	63,815	22,707	16,224	3,899
Amount.....	16,358,437	2,893,095	2,220,382	3,870,685	3,387,858	1,617,150	1,568,715	800,551
Taxable interest: Number.....	358,278	117,162	53,659	80,189	59,842	24,003	18,504	4,919
Amount.....	793,524	148,575	79,212	129,896	125,940	76,236	111,471	122,193
Tax-exempt interest: <sup>5</sup> Number.....	26,224	3,981	2,292	4,755	5,355	3,271	4,467	2,103
Amount.....	206,394	15,167	10,618	29,209	31,830	22,659	41,639	55,275
Dividends: Number.....	138,135	38,015	15,808	28,488	27,025	13,682	13,006	4,111
Amount.....	484,221	57,563	31,791	63,695	73,441	50,794	88,662	118,275
Business or profession net income (less loss):								
Number.....	113,387	47,983	15,289	21,393	14,825	6,297	5,759	1,841
Amount.....	875,947	129,173	78,457	133,439	124,802	92,773	171,545	145,759
Number of farm returns.....	15,456	6,288	2,120	3,000	2,152	817	749	330
Net capital gain (less loss) in AGI: Number.....	118,225	30,824	13,212	23,643	22,307	11,893	12,198	4,148
Amount.....	940,046	59,948	27,589	67,604	96,757	83,749	183,420	420,980
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	29,784	8,469	4,878	6,837	5,268	2,165	1,729	438
Amount.....	224,606	33,084	24,128	43,161	44,583	27,716	33,518	18,417
Pensions and annuities in AGI: Number.....	117,910	40,415	19,681	25,725	18,497	7,164	5,344	1,084
Amount.....	1,687,958	308,692	247,892	394,043	366,724	175,526	159,272	35,809
Social Security benefits in AGI: Number.....	40,780	1,092	6,900	14,800	10,238	3,776	3,101	873
Amount.....	278,944	3,727	11,854	71,606	98,623	42,867	38,073	12,192
Total statutory adjustments: Number.....	113,283	44,913	16,692	22,842	13,735	6,125	6,487	2,489
Amount.....	207,199	35,051	23,080	39,880	33,148	20,304	34,090	21,646
Self-employment retirement plans: <sup>6</sup> Number.....	5,078	288	344	801	1,053	777	1,277	538
Amount.....	36,561	506	845	2,956	4,842	4,959	13,188	9,264
Total itemized deductions: <sup>7</sup> Number.....	165,090	15,337	17,704	43,113	45,057	21,429	17,734	4,716
Amount.....	2,360,733	171,595	169,334	461,617	571,653	339,333	387,976	259,224
Medical and dental expense: Number.....	29,324	8,642	5,704	8,507	4,535	1,215	661	60
Amount.....	138,736	44,371	23,457	34,633	20,890	7,173	7,161	1,050
Taxes paid: Number.....	163,153	14,136	17,317	42,860	45,015	21,412	17,707	4,706
Amount.....	663,274	26,592	23,028	85,430	140,528	103,627	148,539	135,529
Interest paid: Number.....	144,993	11,639	15,142	38,747	41,446	19,328	14,947	3,744
Amount.....	1,090,549	72,940	86,638	240,689	293,197	159,711	158,104	79,270
Contributions: Number.....	139,064	9,765	13,602	35,396	39,622	19,749	16,480	4,450
Amount.....	329,120	11,853	17,429	51,756	74,262	48,131	59,951	65,737
Taxable income: Number.....	553,896	199,057	109,411	123,018	72,196	26,001	19,237	4,976
Amount.....	13,985,383	923,727	1,414,478	3,059,229	3,104,136	1,661,311	1,982,899	1,839,602
Total tax credits: <sup>8</sup> Number.....	43,137	7,187	6,577	10,870	9,068	3,963	3,806	1,666
Amount.....	22,854	1,916	2,503	4,524	4,245	2,166	2,970	4,530
Child care credit: Number.....	29,235	4,218	5,477	8,841	6,748	2,354	1,376	221
Amount.....	11,765	1,430	2,164	3,521	2,892	1,037	612	109
Earned income credit: <sup>9</sup> Number.....	175,797	149,680	26,117	--	--	--	--	--
Amount.....	257,224	237,191	20,033	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	142,963	134,049	8,914	--	--	--	--	--
Amount.....	210,741	204,401	6,340	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	551,114	196,689	109,087	122,933	72,194	25,995	19,239	4,977
Amount.....	2,742,226	138,156	209,979	479,808	530,614	335,051	467,596	581,022
Total tax liability: <sup>12</sup> Number.....	580,256	225,111	109,615	123,077	72,232	26,001	19,243	4,977
Amount.....	2,901,803	173,803	227,186	509,110	557,104	351,095	489,723	593,784
Tax due at time of filing: <sup>13</sup> Number.....	176,982	53,109	27,655	41,369	28,744	13,014	10,255	2,836
Amount.....	382,542	25,121	23,640	50,793	56,636	42,959	71,049	112,344
Overpayments: <sup>14</sup> Number.....	532,489	312,538	81,105	78,507	40,775	11,500	7,008	1,056
Amount.....	653,693	354,126	79,310	90,270	65,940	25,963	25,992	12,092

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NEW YORK</b>								
Number of returns.....	8,030,653	3,459,276	1,186,553	1,481,519	973,728	425,479	364,529	139,569
Number of joint returns.....	2,943,062	564,520	333,014	627,907	660,285	342,983	300,936	113,437
Number with paid preparer's signature.....	4,008,785	1,495,924	536,020	763,214	575,560	266,701	252,245	119,121
Number of exemptions <sup>2</sup> .....	15,537,651	4,894,266	2,283,152	3,191,848	2,537,002	1,204,053	1,034,666	392,664
Adjusted gross income (AGI) <sup>4</sup> .....	345,391,164	26,923,951	29,384,130	57,688,349	59,298,738	36,491,620	47,928,344	87,676,033
Salaries and wages in AGI: Number.....	6,695,462	2,577,400	1,039,543	1,345,452	893,839	392,173	328,824	118,231
Amount.....	248,493,636	23,127,889	23,934,843	48,039,957	48,542,983	29,421,345	35,152,249	40,274,369
Taxable interest: Number.....	5,019,904	1,529,275	670,051	1,074,656	858,369	400,328	350,571	136,654
Amount.....	14,847,397	2,402,358	1,057,948	1,718,614	1,733,320	1,071,140	1,630,469	5,233,549
Tax-exempt interest: <sup>5</sup> Number.....	457,821	71,992	35,785	72,295	81,133	52,798	79,249	64,569
Amount.....	5,906,392	366,851	183,120	456,659	615,571	429,977	983,901	2,870,315
Dividends: Number.....	2,080,599	543,554	206,812	378,548	376,972	217,289	238,973	118,451
Amount.....	9,551,742	904,046	438,007	832,666	988,239	725,639	1,377,645	4,285,499
Business or profession net income (less loss):								
Number.....	1,092,668	441,051	120,577	181,415	148,293	76,743	86,152	38,437
Amount.....	13,360,856	2,165,607	859,210	1,348,379	1,411,773	1,129,917	2,661,718	3,784,254
Number of farm returns.....	31,198	12,961	4,493	6,141	3,971	1,577	1,285	770
Net capital gain (less loss) in AGI: Number.....	1,640,818	407,621	152,203	287,201	292,414	175,671	211,305	114,403
Amount.....	23,156,891	975,543	253,310	584,057	861,438	792,526	2,030,885	17,659,131
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	416,198	132,452	64,824	82,281	65,382	31,249	29,393	10,617
Amount.....	3,370,356	492,099	321,830	519,983	569,176	376,881	575,032	515,353
Pensions and annuities in AGI: Number.....	1,289,954	458,214	192,382	250,226	197,024	90,587	77,367	24,154
Amount.....	16,838,770	3,195,460	2,200,497	3,383,057	3,330,887	1,836,086	1,371,448	921,336
Social Security benefits in AGI: Number.....	553,054	17,038	101,663	181,960	130,654	54,494	48,224	19,021
Amount.....	4,387,288	50,543	199,575	1,026,352	1,412,206	703,966	688,815	305,829
Total statutory adjustments: Number.....	1,274,691	468,936	164,827	231,657	157,642	82,804	104,381	64,444
Amount.....	3,392,826	441,517	277,433	449,881	391,769	284,417	630,833	916,977
Self-employment retirement plans: <sup>8</sup> Number.....	98,319	4,059	4,496	10,929	15,853	13,189	27,181	22,612
Amount.....	953,408	9,697	13,084	42,302	75,547	83,781	289,475	439,523
Total itemized deductions: <sup>7</sup> Number.....	2,913,435	243,824	288,233	723,165	769,486	395,393	355,245	138,089
Amount.....	57,105,903	3,128,375	3,173,255	8,546,276	11,159,631	7,372,047	9,469,894	14,256,425
Medical and dental expense: Number.....	482,157	131,120	103,375	137,415	71,098	22,826	14,095	2,228
Amount.....	2,661,818	908,798	460,049	537,704	353,976	157,850	168,287	75,155
Taxes paid: Number.....	2,907,612	235,496	288,252	725,016	770,260	395,431	355,101	138,056
Amount.....	27,645,607	829,331	939,806	3,252,281	4,991,276	3,545,402	4,985,656	9,101,855
Interest paid: Number.....	2,038,295	136,885	168,336	470,312	568,671	306,730	275,912	111,449
Amount.....	15,977,828	935,419	916,113	2,578,393	3,468,138	2,210,099	2,697,619	3,172,048
Contributions: Number.....	2,736,096	188,893	262,440	681,727	739,626	384,914	344,732	133,764
Amount.....	8,007,800	200,032	348,301	966,776	1,207,356	801,898	1,072,725	3,410,710
Taxable income: Number.....	6,492,832	1,963,033	1,157,933	1,472,035	971,607	424,895	364,000	139,329
Amount.....	237,942,093	8,971,930	15,942,322	36,969,241	40,485,320	25,898,321	35,863,662	73,811,296
Total tax credits: <sup>9</sup> Number.....	522,364	71,419	81,077	105,239	95,169	54,663	64,132	50,665
Amount.....	554,418	20,708	41,386	47,400	41,653	25,481	41,685	336,105
Child care credit: Number.....	319,159	39,768	69,678	81,235	65,914	32,707	23,765	6,092
Amount.....	154,742	17,019	38,850	39,981	29,813	14,720	10,877	3,483
Earned income credit: <sup>9</sup> Number.....	1,246,779	1,039,407	207,372	--	--	--	--	--
Amount.....	1,717,697	1,570,648	147,050	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	945,115	881,802	63,313	--	--	--	--	--
Amount.....	1,323,944	1,281,233	42,711	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	6,463,275	1,939,654	1,152,488	1,470,995	971,586	424,962	364,145	139,445
Amount.....	55,337,483	1,358,008	2,357,750	5,975,397	7,154,657	5,225,308	8,489,487	24,776,876
Total tax liability: <sup>12</sup> Number.....	6,734,731	2,199,052	1,160,890	1,473,799	972,087	425,107	364,291	139,505
Amount.....	57,574,138	1,784,796	2,525,954	6,248,593	7,432,231	5,415,949	8,852,619	25,313,997
Tax due at time of filing: <sup>13</sup> Number.....	1,954,927	667,185	252,098	370,944	279,800	156,247	157,462	71,191
Amount.....	5,675,649	416,574	228,033	468,201	543,678	437,066	856,389	2,725,710
Overpayments: <sup>14</sup> Number.....	5,581,913	2,500,140	900,896	1,067,208	657,526	247,752	173,152	35,239
Amount.....	8,287,534	2,601,713	932,420	1,542,149	1,393,694	659,291	666,687	491,579

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NORTH CAROLINA</b>								
Number of returns.....	3,394,691	1,604,078	538,542	602,984	377,839	136,313	102,231	32,704
Number of joint returns.....	1,404,585	251,508	191,562	388,359	327,144	124,208	92,603	29,201
Number with paid preparer's signature.....	1,597,220	672,642	240,490	308,409	206,085	75,342	65,883	28,369
Number of exemptions <sup>3</sup> .....	6,719,094	2,392,627	1,066,715	1,430,755	1,043,095	392,945	297,369	95,588
Adjusted gross income (AGI) <sup>4</sup> .....	115,538,021	15,377,135	13,195,630	23,555,320	22,881,164	11,643,225	13,410,840	15,474,709
Salaries and wages in AGI: Number.....	2,995,170	1,362,647	487,673	553,897	348,673	124,139	90,243	27,898
Amount.....	87,465,601	13,237,817	11,118,560	19,638,642	18,687,631	9,087,889	9,158,148	6,536,914
Taxable interest: Number.....	1,685,126	477,157	244,503	390,940	314,947	126,391	96,841	32,347
Amount.....	3,304,742	592,889	318,806	510,533	496,759	287,157	418,410	680,188
Tax-exempt interest: <sup>5</sup> Number.....	109,073	15,084	9,156	18,763	21,022	13,090	18,689	13,269
Amount.....	976,916	52,233	38,688	101,613	129,928	90,420	173,020	391,016
Dividends: Number.....	663,898	153,197	72,147	133,186	135,407	72,014	70,350	27,597
Amount.....	2,293,566	219,286	129,168	265,104	328,756	237,901	433,773	679,578
Business or profession net income (less loss):								
Number.....	467,551	164,809	66,678	101,662	70,804	27,944	25,921	9,733
Amount.....	4,300,298	549,242	389,669	700,530	644,949	429,891	866,325	719,692
Number of farm returns.....	55,268	17,940	7,840	12,413	9,440	3,430	2,918	1,287
Net capital gain (less loss) in AGI: Number.....	507,952	114,544	51,567	96,899	99,592	56,580	61,807	26,963
Amount.....	5,114,614	197,548	109,120	263,815	393,400	348,727	798,560	3,003,444
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	148,991	45,474	24,796	32,640	24,933	10,163	8,517	2,468
Amount.....	1,129,466	167,647	123,086	209,613	220,572	134,299	182,357	91,891
Pensions and annuities in AGI: Number.....	517,860	165,227	86,474	117,604	86,573	32,375	22,967	6,640
Amount.....	6,054,743	1,050,036	871,064	1,437,109	1,335,046	635,152	536,004	190,333
Social Security benefits in AGI: Number.....	184,239	4,412	32,228	67,839	44,443	16,618	13,889	4,810
Amount.....	1,308,934	13,442	54,888	334,632	452,601	201,589	181,626	70,157
Total statutory adjustments: Number.....	503,031	161,233	76,464	113,019	70,742	30,589	34,366	16,618
Amount.....	1,011,706	140,116	105,707	183,858	152,235	97,876	187,995	143,918
Self-employment retirement plans: <sup>6</sup> Number.....	23,967	832	1,012	3,043	4,662	3,610	6,990	3,818
Amount.....	186,379	1,553	2,476	9,442	18,645	20,476	70,268	63,519
Total itemized deductions: <sup>7</sup> Number.....	976,588	78,839	104,052	259,218	279,913	123,924	98,576	32,066
Amount.....	14,666,598	894,376	986,527	2,758,222	3,613,729	2,077,103	2,321,920	2,014,722
Medical and dental expense: Number.....	181,796	48,173	38,364	56,392	29,052	6,696	2,818	301
Amount.....	833,820	285,357	151,649	199,311	115,151	40,962	31,553	9,837
Taxes paid: Number.....	976,535	77,141	104,154	260,093	280,474	123,985	98,602	32,086
Amount.....	5,178,855	118,368	201,494	748,575	1,218,931	774,987	976,874	1,139,624
Interest paid: Number.....	844,294	54,499	84,949	228,737	254,258	110,829	84,725	26,297
Amount.....	5,640,055	345,355	401,427	1,186,451	1,513,308	812,339	854,749	526,427
Contributions: Number.....	869,539	58,966	86,567	225,020	255,768	117,512	94,530	31,176
Amount.....	2,558,909	91,906	148,195	420,903	567,737	334,162	393,078	602,927
Taxable income: Number.....	2,726,077	944,986	531,623	600,982	377,452	136,202	102,154	32,678
Amount.....	75,030,176	4,605,246	7,159,408	15,062,969	15,981,312	8,498,057	10,323,882	13,399,303
Total tax credits: <sup>8</sup> Number.....	260,701	44,596	38,978	65,017	58,251	22,729	20,125	11,005
Amount.....	143,015	14,059	17,141	27,419	25,454	10,890	13,262	34,788
Child care credit: Number.....	199,803	34,407	34,196	55,788	48,884	16,040	8,940	1,548
Amount.....	81,666	12,571	14,821	22,099	20,672	6,896	3,829	779
Earned income credit: <sup>9</sup> Number.....	662,627	555,900	106,727	--	--	--	--	--
Amount.....	995,077	918,035	77,043	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	524,594	495,068	29,526	--	--	--	--	--
Amount.....	802,148	782,609	19,539	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,708,044	929,062	529,836	600,661	377,420	136,209	102,165	32,691
Amount.....	15,161,985	682,538	1,059,581	2,343,682	2,684,068	1,690,430	2,417,740	4,283,946
Total tax liability: <sup>12</sup> Number.....	2,800,303	1,017,975	532,319	601,311	377,561	136,249	102,192	32,696
Amount.....	15,974,805	822,915	1,147,180	2,501,656	2,827,680	1,772,575	2,539,799	4,363,001
Tax due at time of filing: <sup>13</sup> Number.....	804,301	220,929	118,155	185,841	140,324	67,010	52,868	19,174
Amount.....	2,067,358	114,451	106,513	235,071	271,326	207,691	349,070	783,236
Overpayments: <sup>14</sup> Number.....	2,460,997	1,307,877	410,248	403,685	226,629	63,525	41,323	7,710
Amount.....	3,152,303	1,521,569	408,435	472,688	363,130	139,155	153,215	94,113

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>NORTH DAKOTA</b>								
Number of returns.....	293,332	147,143	43,490	53,755	31,970	8,656	6,329	1,989
Number of joint returns.....	134,948	29,302	21,193	40,211	28,771	7,964	5,730	1,777
Number with paid preparer's signature.....	147,853	64,579	21,970	29,836	18,909	5,739	5,013	1,807
Number of exemptions <sup>2</sup> .....	579,851	187,619	92,852	146,478	99,816	27,239	19,697	6,150
Adjusted gross income (AGI) <sup>4</sup> .....	8,645,832	1,186,220	1,071,082	2,102,287	1,917,237	736,058	837,790	795,159
Salaries and wages in AGI: Number.....	240,664	115,110	36,139	47,074	28,188	7,315	5,128	1,710
Amount.....	6,043,010	996,604	785,488	1,599,938	1,419,206	478,912	430,089	332,774
Taxable interest: Number.....	185,696	73,405	27,059	40,497	28,401	8,194	6,172	1,968
Amount.....	420,626	101,938	58,088	78,501	68,694	31,149	43,508	40,748
Tax-exempt interest: <sup>5</sup> Number.....	13,195	2,538	1,518	2,709	2,822	1,272	1,539	797
Amount.....	216,959	63,772	6,590	15,628	15,592	8,430	92,966	13,983
Dividends: Number.....	68,747	21,493	8,799	14,604	13,064	4,877	4,292	1,618
Amount.....	145,027	23,197	12,589	22,013	24,763	14,724	23,162	24,580
Business or profession net income (less loss):								
Number.....	45,085	15,511	7,185	11,090	6,713	2,054	1,898	634
Amount.....	354,117	38,199	37,524	75,483	64,850	36,194	66,665	35,203
Number of farm returns.....	34,226	15,803	5,237	6,749	3,923	1,160	1,110	244
Net capital gain (less loss) in AGI: Number.....	64,869	21,767	8,445	13,348	11,273	4,335	4,101	1,600
Amount.....	335,054	42,583	21,177	39,121	44,748	28,593	50,465	108,368
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	14,128	5,045	2,710	3,028	2,015	660	520	150
Amount.....	81,760	15,561	11,600	16,026	15,736	7,321	10,166	5,350
Pensions and annuities in AGI: Number.....	37,167	13,413	6,777	8,257	5,488	1,635	1,248	349
Amount.....	349,978	76,684	63,236	88,145	67,043	23,696	23,742	7,432
Social Security benefits in AGI: Number.....	19,831	515	4,159	7,713	4,506	1,445	1,208	285
Amount.....	136,895	1,381	11,926	38,694	47,025	17,999	15,778	4,092
Total statutory adjustments: Number.....	63,806	21,593	10,738	15,740	8,605	2,915	3,104	1,111
Amount.....	127,869	19,738	16,289	29,455	23,155	12,220	19,247	7,765
Self-employment retirement plans: <sup>8</sup> Number.....	3,293	159	187	641	948	494	684	180
Amount.....	20,762	244	450	2,115	4,196	3,218	7,585	2,954
Total itemized deductions: <sup>7</sup> Number.....	47,530	5,094	4,598	11,548	14,279	5,522	4,715	1,774
Amount.....	624,114	58,395	46,599	119,277	159,718	75,721	87,752	76,654
Medical and dental expense: Number.....	11,687	4,233	2,328	3,066	1,554	346	151	9
Amount.....	84,617	37,109	16,420	17,112	9,211	2,659	1,926	182
Taxes paid: Number.....	46,330	4,097	4,406	11,497	14,316	5,525	4,710	1,779
Amount.....	175,422	5,340	6,728	24,312	43,216	23,767	32,321	39,735
Interest paid: Number.....	36,803	1,971	2,799	9,323	12,745	4,850	3,772	1,343
Amount.....	203,869	7,638	11,046	42,915	67,229	28,660	28,549	17,830
Contributions: Number.....	41,811	3,527	3,638	9,885	13,230	5,282	4,533	1,716
Amount.....	1,15,728	5,012	6,051	15,913	24,372	13,160	20,719	30,499
Taxable income: Number.....	237,339	91,988	42,830	53,614	31,950	8,647	6,322	1,988
Amount.....	5,680,530	404,704	569,856	1,345,975	1,386,505	570,342	690,129	713,020
Total tax credits: <sup>9</sup> Number.....	24,684	3,344	3,717	8,291	5,770	1,539	1,337	686
Amount.....	12,872	863	1,320	3,475	2,527	908	1,392	2,387
Child care credit: Number.....	18,680	2,016	3,132	7,293	4,709	957	509	124
Amount.....	6,681	641	1,036	2,678	1,754	334	190	48
Earned income credit: <sup>8</sup> Number.....	38,489	31,459	7,030	--	--	--	--	--
Amount.....	51,513	46,385	5,127	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	28,458	26,498	1,960	--	--	--	--	--
Amount.....	39,236	37,929	1,306	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	235,690	90,643	42,621	53,528	31,940	8,648	6,322	1,988
Amount.....	1,090,802	60,362	84,345	206,973	232,939	115,962	164,931	225,290
Total tax liability: <sup>12</sup> Number.....	247,016	101,556	42,943	53,604	31,950	8,651	6,323	1,989
Amount.....	1,197,670	76,807	97,142	231,833	255,858	127,022	179,344	229,662
Tax due at time of filing: <sup>13</sup> Number.....	91,835	31,994	13,680	21,185	14,811	5,091	3,892	1,182
Amount.....	247,979	15,870	17,224	41,997	48,870	29,375	48,128	46,518
Overpayments: <sup>14</sup> Number.....	184,246	103,914	28,159	30,733	15,947	3,090	1,877	526
Amount.....	188,440	87,360	26,052	32,597	22,558	6,480	7,993	5,399

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>OHIO</b>								
Number of returns.....	5,357,715	2,369,283	898,083	1,073,383	633,323	195,196	139,483	48,964
Number of joint returns.....	1,915,571	343,752	249,621	510,990	483,829	165,613	120,108	41,658
Number with paid preparer's signature.....	2,018,865	709,172	342,319	466,494	287,129	89,992	82,895	40,864
Number of exemptions <sup>2</sup> .....	9,967,693	3,021,320	1,632,008	2,399,941	1,764,093	584,363	419,892	146,076
Adjusted gross income (AGI) <sup>4</sup> .....	182,384,462	21,350,625	22,216,997	41,862,005	38,165,574	16,622,803	18,361,988	23,804,470
Salaries and wages in AGI: Number.....	4,638,110	1,917,542	798,476	987,117	590,080	178,947	123,323	42,625
Amount.....	139,011,395	16,942,574	18,237,044	35,253,695	31,993,332	13,202,933	12,621,597	10,760,219
Taxable interest: Number.....	3,012,011	934,342	465,506	729,174	524,729	177,680	132,593	47,987
Amount.....	5,930,912	1,252,850	680,243	1,039,082	885,553	438,437	589,678	1,045,070
Tax-exempt interest: <sup>5</sup> Number.....	191,461	27,836	18,466	37,777	37,002	20,371	28,236	21,773
Amount.....	1,423,569	86,734	65,726	168,271	191,662	134,358	262,936	513,882
Dividends: Number.....	1,211,516	310,201	147,270	270,792	238,733	104,241	97,787	42,492
Amount.....	4,053,925	438,182	257,348	508,770	564,776	368,467	641,876	1,274,507
Business or profession net income (less loss):								
Number.....	631,619	205,696	91,111	145,233	102,513	37,376	35,443	14,247
Amount.....	6,405,967	755,478	566,215	1,014,080	1,006,885	646,539	1,310,882	1,105,887
Number of farm returns.....	79,911	25,688	12,664	19,676	13,193	3,982	3,213	1,495
Net capital gain (less loss) in AGI: Number.....	877,793	213,794	100,989	189,692	170,284	79,582	83,320	40,132
Amount.....	6,701,555	323,192	178,617	441,710	607,596	466,597	956,588	3,727,256
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	268,003	91,887	48,564	57,903	39,333	14,469	12,113	3,734
Amount.....	1,992,543	323,663	244,170	382,317	371,247	204,930	289,726	176,492
Pensions and annuities in AGI: Number.....	892,280	355,194	158,324	183,265	117,408	39,349	29,525	9,215
Amount.....	9,833,016	2,446,605	1,757,210	2,329,271	1,682,438	693,286	650,408	273,798
Social Security benefits in AGI: Number.....	292,955	8,122	60,091	112,985	64,874	21,560	18,502	8,821
Amount.....	1,929,936	25,351	143,467	553,859	621,204	247,486	238,460	100,108
Total statutory adjustments: Number.....	698,428	211,106	108,414	166,089	102,939	40,173	45,344	24,363
Amount.....	1,494,433	195,164	156,016	276,583	226,346	138,749	271,804	229,774
Self-employment retirement plans: <sup>8</sup> Number.....	39,864	1,642	2,295	5,869	8,165	5,656	10,317	5,920
Amount.....	311,202	2,940	5,696	19,009	34,099	35,570	111,723	102,164
Total itemized deductions: <sup>7</sup> Number.....	1,548,002	103,836	192,975	473,281	429,775	168,694	131,610	47,831
Amount.....	20,850,564	1,153,315	1,382,350	4,332,478	5,149,887	2,645,894	2,978,903	3,007,739
Medical and dental expense: Number.....	140,202	44,503	30,529	38,761	18,390	4,983	2,625	411
Amount.....	960,107	400,371	151,252	187,956	116,245	45,782	41,168	17,334
Taxes paid: Number.....	1,547,810	100,189	193,215	475,010	430,992	168,860	131,678	47,866
Amount.....	8,510,865	178,732	380,252	1,449,104	1,983,779	1,121,188	1,425,053	1,972,756
Interest paid: Number.....	1,333,021	71,459	153,109	417,470	392,709	150,081	110,430	37,763
Amount.....	7,878,615	448,107	615,676	1,939,121	2,180,534	1,011,757	1,008,503	674,916
Contributions: Number.....	1,309,336	67,963	140,084	389,015	382,963	157,973	125,190	46,128
Amount.....	2,915,438	78,025	145,831	481,821	615,791	349,751	448,884	795,334
Taxable income: Number.....	4,449,722	1,473,127	889,538	1,070,870	632,806	195,075	139,368	48,938
Amount.....	123,049,884	7,277,129	13,108,672	27,991,080	27,240,118	12,325,461	14,300,397	20,807,024
Total tax credits: <sup>8</sup> Number.....	269,821	40,397	33,833	61,334	64,732	27,398	25,261	16,866
Amount.....	159,024	9,419	12,871	23,557	28,092	13,583	16,957	54,546
Child care credit: Number.....	164,586	19,083	25,381	44,211	47,682	17,443	9,183	1,603
Amount.....	67,158	6,409	10,296	16,835	20,463	8,133	4,223	798
Earned income credit: <sup>9</sup> Number.....	690,866	566,622	124,244	--	--	--	--	--
Amount.....	952,243	863,033	89,210	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	530,887	497,655	33,232	--	--	--	--	--
Amount.....	754,285	732,485	21,800	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	4,435,862	1,460,725	888,422	1,070,532	632,760	195,082	139,396	48,945
Amount.....	25,290,644	1,091,681	1,966,379	4,586,255	4,767,649	2,501,649	3,396,736	6,980,296
Total tax liability: <sup>12</sup> Number.....	4,536,385	1,557,769	891,053	1,071,135	632,925	195,124	139,427	48,952
Amount.....	26,376,236	1,264,164	2,083,108	4,795,634	4,965,883	2,611,556	3,566,092	7,089,800
Tax due at time of filing: <sup>13</sup> Number.....	1,226,677	386,229	198,471	286,469	190,846	77,045	62,020	25,597
Amount.....	2,611,857	169,011	152,906	337,627	355,430	234,429	391,064	971,391
Overpayments: <sup>14</sup> Number.....	3,881,090	1,835,265	678,200	759,768	422,722	108,514	63,517	13,104
Amount.....	4,697,995	1,639,165	629,787	984,691	773,513	261,626	246,989	162,223

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>OKLAHOMA</b>								
Number of returns.....	1,392,280	704,551	212,910	243,991	141,871	46,753	31,894	10,310
Number of joint returns.....	646,781	186,864	104,911	170,559	124,120	42,675	28,516	9,136
Number with paid preparer's signature.....	766,423	352,973	117,933	146,992	87,827	28,907	22,704	9,087
Number of exemptions <sup>3</sup> .....	2,890,629	1,112,592	473,309	628,004	408,411	136,567	91,754	29,992
Adjusted gross income (AGI) <sup>4</sup> .....	42,028,848	5,675,614	5,241,332	9,496,597	8,571,166	3,984,070	4,163,408	4,896,661
Salaries and wages in AGI: Number.....	1,166,293	562,822	182,293	216,809	127,294	41,414	27,002	8,649
Amount.....	31,530,835	5,175,127	4,196,539	7,746,116	6,835,505	2,993,217	2,624,878	1,959,453
Taxable interest: Number.....	677,868	226,948	100,474	153,193	114,728	42,350	30,126	10,049
Amount.....	1,707,332	368,235	187,182	277,139	253,370	136,625	185,451	299,336
Tax-exempt interest: <sup>5</sup> Number.....	41,710	6,969	4,098	7,840	8,124	4,645	5,982	4,052
Amount.....	441,993	32,637	23,216	52,436	60,426	43,254	86,382	143,639
Dividends: Number.....	237,385	62,435	28,309	49,458	46,395	22,377	20,221	8,190
Amount.....	736,163	84,981	46,517	85,044	100,514	70,028	122,081	226,999
Business or profession net income (less loss):								
Number.....	241,305	98,249	34,465	49,314	32,028	11,798	10,835	4,616
Amount.....	1,687,347	144,065	182,504	295,935	261,862	173,742	339,033	290,206
Number of farm returns.....	83,343	34,998	12,444	18,164	10,858	3,246	2,534	1,099
Net capital gain (less loss) in AGI: Number.....	206,969	58,079	24,244	41,533	37,751	18,584	18,525	8,253
Amount.....	1,587,540	103,501	46,070	94,297	129,560	100,040	209,709	904,362
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	61,186	19,132	10,567	13,785	9,941	3,913	3,048	800
Amount.....	504,347	77,464	57,469	95,473	102,379	60,484	76,636	34,440
Pensions and annuities in AGI: Number.....	230,260	83,545	40,482	50,450	34,117	11,777	7,877	2,012
Amount.....	2,854,792	626,667	490,945	700,223	558,968	230,615	190,250	57,123
Social Security benefits in AGI: Number.....	83,018	2,160	16,198	31,637	19,259	6,696	5,417	1,651
Amount.....	562,260	6,682	26,052	154,035	194,125	81,819	72,751	24,796
Total statutory adjustments: Number.....	231,452	90,869	34,632	48,481	28,428	11,414	11,983	5,645
Amount.....	387,370	68,634	43,990	75,754	59,414	35,143	60,310	44,124
Self-employment retirement plans: <sup>6</sup> Number.....	7,416	347	422	1,080	1,551	1,141	1,882	993
Amount.....	54,709	613	1,035	3,172	6,411	6,724	19,619	17,133
Total itemized deductions: <sup>7</sup> Number.....	347,447	33,917	38,107	95,176	99,225	41,009	30,066	9,947
Amount.....	4,766,324	388,700	348,123	993,124	1,200,850	619,363	635,403	580,761
Medical and dental expense: Number.....	83,526	25,501	16,883	24,706	12,510	2,728	1,101	97
Amount.....	487,258	196,566	73,595	136,742	50,010	15,104	12,016	3,225
Taxes paid: Number.....	357,526	34,723	40,150	100,124	101,197	41,257	30,130	9,945
Amount.....	1,617,068	43,857	67,489	261,484	430,537	242,470	275,184	296,048
Interest paid: Number.....	288,366	21,005	29,325	82,901	88,451	35,335	23,914	7,435
Amount.....	1,549,483	90,151	114,441	351,502	433,959	211,117	195,662	152,651
Contributions: Number.....	313,597	26,007	32,873	85,980	91,924	38,714	28,526	9,573
Amount.....	962,450	46,961	63,527	172,958	216,839	117,926	136,967	207,272
Taxable income: Number.....	1,056,427	372,706	209,732	243,346	141,744	46,726	31,874	10,299
Amount.....	27,063,117	1,705,892	2,693,330	6,022,960	6,075,262	2,960,740	3,287,674	4,297,260
Total tax credits: <sup>8</sup> Number.....	83,735	13,381	13,709	24,293	18,098	6,262	5,115	2,877
Amount.....	55,770	3,772	5,637	11,386	9,093	3,828	5,049	17,006
Child care credit: Number.....	63,014	8,594	11,780	20,928	14,934	4,353	2,048	377
Amount.....	23,478	2,775	4,202	7,760	5,967	1,749	837	187
Earned income credit: <sup>9</sup> Number.....	285,195	239,050	46,145	--	--	--	--	--
Amount.....	423,082	389,000	34,082	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	225,621	211,537	14,084	--	--	--	--	--
Amount.....	340,368	330,635	9,733	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,050,175	367,447	208,963	243,140	141,723	46,722	31,878	10,302
Amount.....	5,358,866	255,416	399,239	933,153	1,024,174	598,757	774,804	1,373,322
Total tax liability: <sup>12</sup> Number.....	1,107,370	423,193	210,057	243,409	141,789	46,734	31,885	10,303
Amount.....	5,694,084	333,479	438,193	998,425	1,079,704	629,103	816,402	1,398,779
Tax due at time of filing: <sup>13</sup> Number.....	341,944	108,271	54,798	79,699	53,764	23,100	16,892	5,620
Amount.....	747,433	53,950	50,535	104,515	110,285	77,305	118,708	232,136
Overpayments: <sup>14</sup> Number.....	973,936	545,604	152,405	157,466	82,906	21,163	11,889	2,503
Amount.....	1,197,561	599,294	150,969	184,517	133,576	46,060	46,037	37,109

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**  
 (Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>OREGON</b>								
Number of returns.....	1,471,788	660,147	219,224	282,518	179,789	65,721	48,763	15,626
Number of joint returns.....	646,787	122,700	85,649	172,209	150,603	58,744	43,183	13,699
Number with paid preparer's signature.....	684,002	248,628	97,803	147,395	102,449	39,760	34,505	13,462
Number of exemptions <sup>2</sup> .....	2,922,187	927,140	437,623	679,828	502,023	189,165	141,338	45,070
Adjusted gross income (AGI) <sup>4</sup> .....	52,529,248	5,745,475	5,416,213	11,047,804	10,891,202	5,611,778	6,419,200	7,397,576
Salaries and wages in AGI: Number.....	1,221,304	512,976	185,771	249,859	160,871	58,039	40,971	12,817
Amount.....	37,030,317	4,575,196	4,190,760	8,786,886	8,500,021	4,152,143	3,947,788	2,877,522
Taxable interest: Number.....	863,962	265,994	118,601	200,342	155,341	61,424	46,884	15,376
Amount.....	2,140,960	407,461	205,895	321,347	310,140	179,716	266,278	450,124
Tax-exempt interest: <sup>5</sup> Number.....	71,587	12,638	7,182	13,607	13,997	7,941	10,195	6,027
Amount.....	530,405	47,845	33,104	76,794	83,638	52,298	88,945	147,781
Dividends: Number.....	341,747	94,761	37,924	67,284	64,648	32,646	31,827	12,657
Amount.....	1,138,540	152,858	80,512	146,654	162,475	107,519	181,524	306,998
Business or profession net income (less loss):								
Number.....	238,599	80,423	33,520	54,661	37,720	14,595	13,229	4,451
Amount.....	2,533,790	250,266	225,131	440,011	425,216	280,625	524,760	387,780
Number of farm returns.....	40,384	11,554	4,825	9,111	7,434	3,197	2,933	1,330
Net capital gain (less loss) in AGI: Number.....	310,474	83,488	34,285	60,782	57,860	30,160	31,119	12,780
Amount.....	3,119,091	186,673	91,600	219,034	306,064	251,486	544,062	1,520,172
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	79,131	26,292	13,304	16,870	12,551	4,919	4,037	1,158
Amount.....	578,684	96,957	67,111	106,044	111,676	64,053	83,880	48,965
Pensions and annuities in AGI: Number.....	237,552	88,286	38,755	49,263	35,156	13,508	10,003	2,581
Amount.....	2,945,396	611,798	447,772	692,041	604,495	279,362	233,171	76,758
Social Security benefits in AGI: Number.....	98,919	2,782	18,543	35,548	23,488	8,703	7,451	2,404
Amount.....	694,952	8,406	33,348	181,553	238,417	104,481	94,659	34,087
Total statutory adjustments: Number.....	261,665	80,178	39,707	62,431	38,107	16,079	17,590	7,573
Amount.....	639,931	83,166	65,482	121,031	102,668	65,948	123,346	78,290
Self-employment retirement plans: <sup>6</sup> Number.....	18,411	978	1,066	2,956	4,209	2,793	4,486	1,923
Amount.....	138,202	1,821	2,822	10,078	17,831	18,083	52,390	35,176
Total itemized deductions: <sup>7</sup> Number.....	523,885	54,449	54,279	145,695	145,411	61,484	47,309	15,258
Amount.....	8,274,585	645,888	589,862	1,636,171	2,028,720	1,111,695	1,208,255	1,053,994
Medical and dental expense: Number.....	94,517	36,245	19,028	24,145	11,073	2,640	1,248	138
Amount.....	537,043	245,574	122,319	86,207	48,579	17,106	14,032	3,227
Taxes paid: Number.....	523,177	52,707	54,572	146,221	145,634	61,474	47,311	15,258
Amount.....	3,443,647	121,522	153,947	582,391	841,933	500,048	594,365	649,443
Interest paid: Number.....	448,182	38,349	44,988	128,769	129,640	53,928	40,150	12,358
Amount.....	3,075,054	203,804	226,620	708,339	828,343	420,340	421,574	266,034
Contributions: Number.....	436,508	36,980	41,465	117,284	125,861	56,228	44,186	14,504
Amount.....	1,013,100	48,633	57,699	166,774	210,649	120,090	152,027	257,229
Taxable income: Number.....	1,186,248	381,278	214,338	281,108	179,553	65,644	48,715	15,612
Amount.....	34,119,061	1,800,101	2,903,076	6,885,986	7,369,417	3,994,902	4,849,932	6,315,644
Total tax credits: <sup>8</sup> Number.....	101,924	13,968	13,749	26,197	23,528	9,934	9,427	5,121
Amount.....	55,439	3,477	5,390	10,430	10,093	4,638	6,217	15,195
Child care credit: Number.....	64,424	7,714	10,186	19,482	17,110	5,937	3,343	652
Amount.....	24,285	2,621	3,941	6,902	6,778	2,367	1,364	310
Earned income credit: Number.....	201,743	165,826	35,917	--	--	--	--	--
Amount.....	276,548	250,593	25,955	--	--	--	--	--
Excess earned income credit (refundable): <sup>9</sup>								
Number.....	153,810	142,811	10,999	--	--	--	--	--
Amount.....	217,783	210,117	7,665	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,180,146	376,153	213,631	280,846	179,532	65,643	48,725	15,616
Amount.....	6,982,123	269,397	430,975	1,082,263	1,239,059	790,903	1,138,007	2,031,518
Total tax liability: <sup>12</sup> Number.....	1,224,303	417,820	215,470	281,387	179,603	65,668	48,733	15,622
Amount.....	7,424,048	337,897	476,988	1,169,453	1,321,021	838,745	1,209,462	2,070,483
Tax due at time of filing: <sup>13</sup> Number.....	439,513	134,012	67,990	102,805	69,433	31,397	24,997	8,879
Amount.....	1,130,942	64,255	63,740	140,582	151,501	112,267	197,404	401,194
Overpayments: <sup>14</sup> Number.....	933,242	464,517	143,591	169,939	102,746	30,463	18,459	3,527
Amount.....	1,098,040	421,407	123,270	196,140	168,832	71,046	74,739	42,606

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>PENNSYLVANIA</b>								
Number of returns.....	5,514,958	2,454,432	814,873	1,054,725	686,606	254,888	187,366	62,068
Number of joint returns.....	2,332,351	409,168	285,395	616,757	568,616	229,236	168,128	55,051
Number with paid preparer's signature.....	2,108,750	797,045	288,823	431,665	309,154	121,448	109,584	51,031
Number of exemptions <sup>2</sup> .....	10,579,190	3,129,063	1,543,266	2,467,122	1,926,956	760,018	564,762	188,003
Adjusted gross income (AGI) <sup>4</sup> .....	201,765,525	20,950,436	20,126,097	41,278,662	41,646,500	21,775,926	24,532,083	31,455,820
Salaries and wages in AGI: Number.....	4,575,854	1,838,620	698,885	954,035	631,204	233,590	166,186	53,334
Amount.....	149,330,401	15,630,924	15,729,067	33,989,537	34,385,408	17,520,271	17,377,532	14,697,664
Taxable interest: Number.....	3,462,149	1,132,434	475,720	774,648	600,841	237,937	179,630	60,939
Amount.....	7,088,432	1,584,368	767,227	1,131,068	1,027,938	549,985	728,476	1,299,371
Tax-exempt interest: <sup>5</sup> Number.....	239,344	40,896	22,042	42,397	44,551	26,403	36,474	26,581
Amount.....	2,224,414	138,645	93,301	235,179	343,430	192,911	375,984	844,963
Dividends: Number.....	1,460,099	416,719	160,220	281,629	274,965	139,896	132,567	54,103
Amount.....	5,536,565	660,588	355,329	646,514	745,599	499,373	853,915	1,775,248
Business or profession net income (less loss):								
Number.....	667,620	217,912	86,802	142,881	106,981	46,776	46,650	19,618
Amount.....	8,217,851	756,092	643,991	1,209,913	1,215,872	864,071	1,792,476	1,735,434
Number of farm returns.....	45,487	18,993	6,930	9,107	5,516	2,012	1,939	990
Net capital gain (less loss) in AGI: Number.....	1,037,364	278,859	106,836	191,874	191,367	104,315	112,404	51,709
Amount.....	9,546,469	403,066	200,657	454,510	649,986	541,487	1,203,467	6,093,295
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	322,645	120,983	54,658	63,020	45,650	18,637	15,242	4,455
Amount.....	2,209,105	416,102	267,448	395,322	401,057	232,392	311,131	185,653
Pensions and annuities in AGI: Number.....	1,030,783	434,469	162,319	193,055	136,221	52,135	40,039	12,545
Amount.....	11,007,939	2,864,976	1,743,546	2,330,054	1,920,324	888,159	864,655	396,224
Social Security benefits in AGI: Number.....	352,927	10,328	72,617	127,874	81,002	28,733	23,983	8,390
Amount.....	2,485,077	33,010	129,520	666,697	842,195	357,822	329,044	126,790
Total statutory adjustments: Number.....	784,251	232,894	118,933	183,559	110,636	49,497	57,691	31,041
Amount.....	1,872,649	243,837	195,296	337,095	267,105	174,101	348,566	306,648
Self-employment retirement plans: <sup>9</sup> Number.....	51,045	2,061	2,339	6,399	9,905	7,731	14,013	8,597
Amount.....	401,257	4,036	5,902	21,092	41,436	45,273	140,590	142,929
Total itemized deductions: <sup>7</sup> Number.....	1,535,227	107,330	134,664	394,177	451,399	215,210	173,344	59,103
Amount.....	22,583,759	1,392,960	1,301,522	4,124,699	5,644,623	3,362,511	3,711,457	3,025,986
Medical and dental expense: Number.....	194,724	62,028	39,653	52,690	27,103	8,013	4,551	686
Amount.....	1,385,969	601,479	202,430	253,933	169,268	67,775	65,371	25,711
Taxes paid: Number.....	1,536,901	104,067	135,242	396,470	452,837	215,528	173,514	59,243
Amount.....	8,550,385	283,758	359,150	1,366,315	2,119,992	1,341,137	1,552,719	1,527,314
Interest paid: Number.....	1,312,749	67,321	106,657	343,243	407,280	192,355	148,087	47,806
Amount.....	8,557,899	345,101	492,837	1,736,576	2,343,723	1,312,351	1,399,165	928,147
Contributions: Number.....	1,399,615	78,384	113,200	350,192	422,773	208,014	168,919	58,133
Amount.....	3,410,262	94,687	143,438	463,035	676,709	446,703	567,104	1,018,585
Taxable income: Number.....	4,507,229	1,463,300	802,931	1,051,188	685,851	254,694	187,243	62,022
Amount.....	138,652,955	6,821,646	11,304,904	26,982,040	29,593,877	16,230,826	19,318,658	28,401,203
Total tax credits: <sup>8</sup> Number.....	295,158	41,577	35,334	60,440	66,414	34,298	35,033	22,062
Amount.....	181,729	9,914	14,390	23,024	27,807	15,878	21,405	69,311
Child care credit: Number.....	182,594	21,518	28,040	45,615	48,798	21,907	13,905	2,811
Amount.....	77,410	7,489	12,585	18,139	21,000	10,091	6,577	1,529
Earned income credit: Number.....	688,393	557,794	130,599	--	--	--	--	--
Amount.....	917,428	623,342	94,086	--	--	--	--	--
Excess earned income credit (refundable): <sup>9</sup>								
Number.....	518,310	481,623	36,687	--	--	--	--	--
Amount.....	714,478	690,041	24,437	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	4,491,844	1,449,968	801,322	1,050,765	685,796	254,703	187,253	62,037
Amount.....	29,209,778	1,027,621	1,685,558	4,294,344	5,084,053	3,268,260	4,558,083	9,291,860
Total tax liability: <sup>12</sup> Number.....	4,602,878	1,555,955	805,214	1,051,656	685,974	254,751	187,275	62,053
Amount.....	30,535,214	1,218,531	1,813,559	4,534,943	5,315,789	3,409,495	4,782,440	9,460,456
Tax due at time of filing: <sup>13</sup> Number.....	1,284,526	408,833	170,262	263,405	208,620	107,226	90,441	35,739
Amount.....	3,419,836	176,584	143,840	319,584	378,978	290,193	516,673	1,593,985
Overpayments: <sup>14</sup> Number.....	3,906,910	1,836,104	621,286	762,156	455,555	136,059	80,943	14,807
Amount.....	4,838,257	1,623,483	617,642	998,396	812,542	303,952	293,811	188,432

See notes at end of this section.



# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>RHODE ISLAND</b>								
Number of returns.....	455,645	201,525	68,317	85,656	57,586	22,307	15,460	4,794
Number of joint returns.....	180,718	27,161	21,208	47,110	47,159	20,071	13,796	4,213
Number with paid preparer's signature.....	188,054	65,818	25,299	39,811	30,549	12,165	10,210	4,202
Number of exemptions <sup>2</sup> .....	851,311	250,457	121,565	193,912	159,850	65,937	45,409	14,181
Adjusted gross income (AGI) <sup>4</sup> .....	16,461,386	1,779,678	1,683,198	3,363,611	3,493,329	1,907,986	2,021,688	2,211,895
Salaries and wages in AGI: Number.....	389,804	160,395	59,858	77,626	53,306	20,641	13,793	4,185
Amount.....	12,275,878	1,414,207	1,348,901	2,752,776	2,858,152	1,528,699	1,387,224	985,919
Taxable interest: Number.....	278,272	83,296	39,082	63,890	51,137	21,106	15,018	4,743
Amount.....	588,584	117,566	61,355	97,536	92,768	50,964	67,089	101,307
Tax-exempt interest: <sup>5</sup> Number.....	17,651	2,683	1,400	3,002	3,357	2,141	3,000	2,068
Amount.....	163,569	11,757	6,407	17,719	21,101	15,311	33,464	57,809
Dividends: Number.....	102,664	26,173	11,036	20,313	20,139	10,852	10,115	4,036
Amount.....	382,301	39,456	22,301	42,945	50,760	36,890	64,444	125,503
Business or profession net income (less loss):								
Number.....	58,513	18,775	7,507	12,648	9,914	4,244	3,983	1,442
Amount.....	685,623	88,018	56,381	109,413	100,465	63,259	138,316	129,771
Number of farm returns.....	572	181	72	113	84	48	45	29
Net capital gain (less loss) in AGI: Number.....	80,098	18,779	8,060	15,292	15,826	8,958	9,234	3,949
Amount.....	612,629	22,217	14,271	34,461	54,310	47,427	107,285	332,656
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	26,395	9,530	4,390	5,259	3,894	1,585	1,387	350
Amount.....	169,930	33,647	20,740	29,686	31,275	18,036	23,822	12,724
Pensions and annuities in AGI: Number.....	73,108	26,754	11,724	14,891	11,086	4,409	3,353	891
Amount.....	916,297	179,061	132,108	207,313	186,849	94,574	84,846	31,545
Social Security benefits in AGI: Number.....	29,895	695	5,610	11,120	7,175	2,507	2,141	647
Amount.....	206,400	2,167	9,457	55,677	70,287	30,223	28,941	9,647
Total statutory adjustments: Number.....	70,535	20,235	10,303	16,286	10,881	4,844	5,353	2,633
Amount.....	155,200	20,179	15,698	28,063	23,172	14,393	29,472	24,222
Self-employment retirement plans: <sup>6</sup> Number.....	4,436	194	206	565	891	660	1,257	663
Amount.....	33,345	429	495	1,840	3,464	3,488	12,462	11,168
Total itemized deductions: <sup>7</sup> Number.....	152,306	12,010	14,441	41,033	44,450	20,592	15,051	4,729
Amount.....	2,393,966	167,036	144,459	461,021	596,075	347,159	359,629	318,588
Medical and dental expense: Number.....	18,270	6,116	3,938	5,018	2,244	586	327	41
Amount.....	135,681	70,762	17,262	22,540	12,742	5,368	5,500	1,506
Taxes paid: Number.....	151,931	11,613	14,410	41,073	44,482	20,582	15,046	4,725
Amount.....	1,040,130	34,849	46,432	168,420	245,622	155,637	177,702	211,470
Interest paid: Number.....	132,198	8,531	12,195	36,553	40,131	18,227	12,706	3,855
Amount.....	910,614	48,419	63,156	210,828	258,450	134,338	123,037	72,386
Contributions: Number.....	140,673	8,633	12,500	37,714	42,439	20,061	14,676	4,650
Amount.....	241,733	6,942	10,360	35,364	49,915	33,409	39,983	65,760
Taxable income: Number.....	377,009	124,357	67,306	85,323	57,508	22,283	15,445	4,787
Amount.....	10,942,325	603,993	957,192	2,159,941	2,408,328	1,382,875	1,546,780	1,883,236
Total tax credits: <sup>8</sup> Number.....	25,912	3,438	2,768	5,525	6,275	3,278	2,967	1,661
Amount.....	16,028	762	1,089	2,454	2,737	1,488	1,691	5,807
Child care credit: Number.....	15,796	1,602	2,026	3,878	4,678	2,195	1,203	214
Amount.....	6,441	537	826	1,483	1,939	1,004	545	107
Earned income credit: <sup>9</sup> Number.....	58,322	48,882	9,440	--	--	--	--	--
Amount.....	75,951	69,431	6,521	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	44,415	41,893	2,522	--	--	--	--	--
Amount.....	60,007	58,366	1,641	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	375,954	123,471	67,189	85,275	57,497	22,286	15,446	4,790
Amount.....	2,232,633	90,689	142,755	344,443	409,462	275,124	382,511	607,651
Total tax liability: <sup>12</sup> Number.....	385,169	132,225	67,534	85,360	57,519	22,290	15,450	4,791
Amount.....	2,336,449	107,441	152,831	363,928	427,772	285,700	380,312	618,467
Tax due at time of filing: <sup>13</sup> Number.....	103,650	32,771	13,808	21,419	16,866	8,926	7,272	2,588
Amount.....	249,237	16,291	12,618	27,577	31,751	24,617	44,918	91,466
Overpayments: <sup>14</sup> Number.....	329,784	155,524	52,843	62,056	38,931	12,434	6,771	1,225
Amount.....	414,781	138,409	51,001	85,273	72,539	28,708	25,006	13,846

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>SOUTH CAROLINA</b>								
Number of returns.....	1,681,507	841,479	266,080	281,864	175,517	60,839	41,939	13,789
Number of joint returns.....	653,468	125,327	91,762	176,453	153,475	56,013	38,074	12,364
Number with paid preparer's signature.....	870,723	399,064	137,537	157,327	100,964	34,872	28,612	12,347
Number of exemptions <sup>2</sup> .....	3,350,268	1,286,468	540,678	684,958	497,931	178,657	121,413	40,163
Adjusted gross income (AGI) <sup>4</sup> .....	53,031,299	7,912,603	6,517,624	10,980,496	10,627,795	5,186,038	5,473,288	6,333,455
Salaries and wages in AGI: Number.....	1,490,071	727,628	240,594	257,578	161,370	55,018	36,386	11,497
Amount.....	40,324,237	6,859,435	5,494,292	9,093,254	8,623,794	3,990,893	3,566,308	2,696,261
Taxable interest: Number.....	749,438	214,079	109,919	173,298	142,321	55,899	40,299	13,623
Amount.....	1,489,661	265,840	150,241	236,359	230,803	132,502	186,933	286,983
Tax-exempt interest: <sup>5</sup> Number.....	48,929	6,883	4,389	8,979	9,782	6,037	7,637	5,222
Amount.....	429,885	25,638	19,083	51,540	61,973	47,699	82,893	141,060
Dividends: Number.....	286,942	66,658	31,611	58,206	60,077	30,867	27,998	11,525
Amount.....	1,012,245	96,652	58,429	116,173	145,941	112,647	191,196	291,207
Business or profession net income (less loss):								
Number.....	208,725	76,157	29,290	44,100	31,436	12,264	11,021	4,457
Amount.....	1,842,695	248,206	159,507	279,072	259,677	171,611	372,208	352,416
Number of farm returns.....	22,686	6,200	2,910	5,054	4,278	1,765	1,599	880
Net capital gain (less loss) in AGI: Number.....	220,357	50,433	22,963	42,506	43,986	24,239	24,840	11,390
Amount.....	2,196,527	82,172	48,521	113,954	171,959	152,859	350,510	1,276,552
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	65,018	19,015	10,807	14,322	11,342	4,674	3,822	1,036
Amount.....	514,880	74,259	55,097	93,152	99,826	64,137	86,339	42,069
Pensions and annuities in AGI: Number.....	266,674	85,812	45,204	60,384	44,815	16,261	11,111	3,087
Amount.....	3,348,357	574,488	493,444	799,657	732,576	343,459	293,021	111,712
Social Security benefits in AGI: Number.....	91,409	2,330	16,022	33,768	22,040	8,236	6,746	2,267
Amount.....	644,374	8,498	28,096	165,365	222,052	100,016	87,712	32,635
Total statutory adjustments: Number.....	216,249	71,316	32,092	47,537	30,678	13,205	14,363	7,058
Amount.....	433,906	61,761	44,331	78,443	66,005	41,561	77,217	64,587
Self-employment retirement plans: <sup>8</sup> Number.....	8,544	284	369	1,007	1,665	1,290	2,357	1,572
Amount.....	68,883	580	948	3,220	6,870	7,257	23,659	26,349
Total itemized deductions: <sup>7</sup> Number.....	445,009	35,908	49,929	120,877	129,779	55,040	40,054	13,422
Amount.....	6,330,720	356,010	456,305	1,262,310	1,646,877	902,457	924,329	782,431
Medical and dental expense: Number.....	81,234	20,800	17,838	25,390	12,729	3,003	1,314	160
Amount.....	347,784	105,005	67,847	88,376	50,176	17,780	14,520	4,078
Taxes paid: Number.....	444,420	34,947	49,886	121,091	129,918	55,083	40,068	13,427
Amount.....	2,156,583	59,004	91,129	334,475	546,732	331,901	373,639	419,703
Interest paid: Number.....	385,921	25,569	40,844	106,479	118,362	49,391	34,216	11,060
Amount.....	2,409,461	128,106	182,030	526,800	669,236	344,439	333,095	225,752
Contributions: Number.....	400,592	27,258	42,427	106,862	119,813	52,575	38,597	13,060
Amount.....	1,206,735	43,786	75,733	214,280	288,539	163,920	180,022	240,456
Taxable income: Number.....	1,304,695	469,004	262,814	281,024	175,374	60,786	41,912	13,781
Amount.....	33,745,111	2,259,400	3,523,221	6,997,052	7,415,214	3,792,411	4,233,744	5,524,068
Total tax credits: <sup>9</sup> Number.....	118,262	20,427	18,188	30,098	27,815	10,127	7,571	4,036
Amount.....	60,373	6,567	7,670	12,411	12,686	5,080	5,489	10,490
Child care credit: Number.....	96,779	16,260	16,872	27,495	24,448	7,519	3,562	623
Amount.....	41,147	5,974	7,340	11,469	10,991	3,423	1,609	341
Earned income credit: <sup>5</sup> Number.....	378,979	320,974	58,005	--	--	--	--	--
Amount.....	587,939	545,679	42,259	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	307,055	290,735	16,320	--	--	--	--	--
Amount.....	485,080	474,312	10,769	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,296,135	461,284	262,097	280,909	175,351	60,792	41,919	13,783
Amount.....	6,692,425	334,703	522,158	1,092,580	1,241,419	752,908	990,997	1,757,660
Total tax liability: <sup>12</sup> Number.....	1,340,353	504,025	263,171	281,214	175,415	60,813	41,928	13,787
Amount.....	7,034,988	397,958	559,184	1,157,850	1,300,750	786,262	1,041,045	1,791,940
Tax due at time of filing: <sup>13</sup> Number.....	378,597	104,900	57,865	86,707	66,057	30,433	22,511	8,124
Amount.....	915,700	57,183	48,967	105,602	121,381	90,254	154,928	337,385
Overpayments: <sup>14</sup> Number.....	1,241,858	699,472	203,262	188,431	104,172	27,830	15,734	3,157
Amount.....	1,601,057	848,975	204,326	222,690	185,084	59,698	59,557	40,727

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>SOUTH DAKOTA</b>								
Number of returns.....	332,842	170,538	51,228	60,963	32,424	8,702	6,595	2,392
Number of joint returns.....	150,398	34,903	23,685	46,455	29,423	7,893	5,911	2,128
Number with paid preparer's signature.....	161,638	73,484	24,543	32,099	18,346	5,733	5,241	2,192
Number of exemptions <sup>3</sup> .....	662,830	228,424	111,114	169,142	100,156	26,624	20,171	7,199
Adjusted gross income (AGI) <sup>4</sup> .....	9,765,474	1,322,450	1,259,216	2,383,761	1,940,118	740,507	875,885	1,243,538
Salaries and wages in AGI: Number.....	276,667	134,980	44,036	54,218	28,769	7,330	5,366	1,968
Amount.....	6,758,842	1,166,166	967,040	1,858,929	1,445,402	474,662	444,048	402,594
Taxable interest: Number.....	193,793	77,657	29,039	42,587	27,665	8,130	6,347	2,368
Amount.....	493,609	119,353	59,754	85,507	72,329	35,125	48,331	73,210
Tax-exempt interest: <sup>5</sup> Number.....	14,529	2,986	1,750	3,057	2,801	1,383	1,556	1,016
Amount.....	108,287	9,505	6,812	16,618	16,235	10,663	17,620	30,834
Dividends: Number.....	77,459	24,840	10,384	16,786	13,689	5,086	4,643	2,031
Amount.....	197,029	29,401	15,265	26,976	27,408	17,700	27,423	52,855
Business or profession net income (less loss):								
Number.....	55,254	19,837	9,098	13,542	7,595	2,257	2,111	814
Amount.....	442,102	44,649	47,751	89,314	77,997	46,011	79,484	56,895
Number of farm returns.....	37,497	18,610	6,081	7,057	3,502	1,071	901	275
Net capital gain (less loss) in AGI: Number.....	77,404	27,101	10,594	15,963	12,370	4,779	4,560	2,037
Amount.....	610,552	69,442	32,350	58,158	61,687	37,354	74,612	276,949
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	16,823	6,360	3,178	3,593	2,164	747	588	193
Amount.....	90,771	19,742	13,690	18,259	15,987	6,975	10,892	5,228
Pensions and annuities in AGI: Number.....	46,131	17,580	8,271	10,498	6,269	1,818	1,277	418
Amount.....	447,794	99,912	77,629	118,432	86,652	30,857	24,949	9,365
Social Security benefits in AGI: Number.....	20,435	595	4,147	6,075	4,507	1,508	1,218	385
Amount.....	133,272	1,927	7,288	39,533	44,846	18,251	15,884	5,545
Total statutory adjustments: Number.....	72,293	25,643	12,571	17,396	8,762	3,066	3,324	1,541
Amount.....	142,098	22,619	18,644	30,792	23,242	12,738	21,121	12,942
Self-employment retirement plans: <sup>6</sup> Number.....	3,468	150	210	613	928	529	725	313
Amount.....	23,273	240	483	1,877	3,942	3,391	8,205	5,135
Total itemized deductions: <sup>7</sup> Number.....	44,771	5,275	4,733	11,483	12,520	4,938	4,255	1,567
Amount.....	581,450	64,011	47,734	117,218	139,457	68,021	76,962	68,048
Medical and dental expense: Number.....	11,826	4,217	2,277	3,202	1,577	365	170	18
Amount.....	88,787	37,121	16,114	19,758	9,100	3,393	2,847	454
Taxes paid: Number.....	41,166	3,759	4,074	10,664	12,200	4,794	4,124	1,551
Amount.....	102,661	6,265	6,306	18,805	26,320	13,418	15,428	16,120
Interest paid: Number.....	36,188	2,386	3,259	9,626	11,461	4,435	3,696	1,325
Amount.....	232,820	12,198	14,074	48,341	68,018	30,791	33,072	26,326
Contributions: Number.....	39,042	3,471	3,700	9,847	11,614	4,719	4,143	1,548
Amount.....	124,574	5,513	6,328	17,708	23,763	14,523	21,481	35,258
Taxable income: Number.....	261,174	99,965	50,345	60,778	32,409	8,697	6,590	2,390
Amount.....	6,522,919	441,351	669,775	1,520,092	1,413,029	579,996	732,919	1,165,757
Total tax credits: <sup>8</sup> Number.....	29,409	3,945	4,540	10,465	6,460	1,640	1,540	819
Amount.....	14,376	992	1,532	4,124	2,672	831	1,134	3,089
Child care credit: Number.....	22,875	2,568	3,875	9,412	5,315	1,006	592	107
Amount.....	8,448	793	1,281	3,584	2,125	391	225	48
Earned income credit: <sup>9</sup> Number.....	49,495	40,104	9,391	--	--	--	--	--
Amount.....	69,489	62,469	7,020	--	--	--	--	--
Excess earned income credit (refundable):								
Number.....	37,294	34,476	2,818	--	--	--	--	--
Amount.....	53,549	51,644	1,905	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	259,201	98,315	50,082	60,721	32,406	8,697	6,590	2,390
Amount.....	1,305,273	65,658	99,186	232,595	237,072	118,507	176,158	376,097
Total tax liability: <sup>12</sup> Number.....	272,986	111,614	50,498	60,782	32,410	8,699	6,592	2,391
Amount.....	1,419,483	85,191	113,412	258,425	259,280	129,463	190,702	383,008
Tax due at time of filing: <sup>13</sup> Number.....	98,301	33,435	15,161	23,341	15,430	5,366	4,084	1,484
Amount.....	283,484	16,910	18,121	42,911	46,521	29,317	45,663	84,040
Overpayments: <sup>14</sup> Number.....	214,213	123,637	34,356	35,629	15,671	2,768	1,729	423
Amount.....	225,957	112,005	32,713	37,040	21,725	6,108	8,689	7,676

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>TENNESSEE</b>								
Number of returns.....	2,416,153	1,164,830	380,474	433,976	255,703	89,861	66,658	24,651
Number of joint returns.....	1,035,655	217,452	150,223	284,461	220,341	81,489	59,869	21,820
Number with paid preparer's signature.....	947,056	405,222	139,784	179,446	115,767	43,997	41,581	21,259
Number of exemptions <sup>3</sup> .....	4,799,196	1,746,969	769,158	1,038,379	712,474	263,330	195,978	72,908
Adjusted gross income (AGI) <sup>4</sup> .....	81,348,080	10,369,504	9,346,584	16,918,624	15,470,188	7,672,170	8,775,998	12,795,013
Salaries and wages in AGI: Number.....	2,116,223	973,176	344,243	401,131	236,933	82,119	58,206	20,415
Amount.....	62,412,025	9,057,985	7,924,743	14,474,760	12,952,744	6,119,894	5,972,895	5,909,026
Taxable interest: Number.....	1,127,377	336,495	160,400	260,147	202,193	80,684	63,238	24,220
Amount.....	2,763,009	524,138	271,503	411,065	382,257	216,473	303,782	653,793
Tax-exempt interest: <sup>5</sup> Number.....	56,557	8,099	4,672	9,286	10,211	6,366	9,459	8,464
Amount.....	564,017	34,704	21,438	55,743	69,477	49,418	97,024	236,214
Dividends: Number.....	384,945	91,681	40,291	75,554	76,468	40,335	40,905	19,711
Amount.....	1,273,422	118,832	64,815	126,024	154,498	113,296	220,616	475,939
Business or profession net income (less loss):								
Number.....	356,089	138,228	49,084	71,403	48,547	19,744	20,040	9,023
Amount.....	4,076,623	452,411	299,541	518,122	515,816	377,960	862,934	1,049,839
Number of farm returns.....	88,765	30,746	13,190	20,730	13,788	4,418	3,777	2,116
Net capital gain (less loss) in AGI: Number.....	313,224	74,239	31,545	58,376	58,849	32,936	37,386	19,893
Amount.....	4,108,962	142,007	70,744	164,163	236,963	201,889	467,263	2,625,934
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	88,641	27,125	15,117	19,263	14,642	6,068	4,923	1,503
Amount.....	655,142	101,056	76,183	121,595	126,699	76,733	99,359	53,517
Pensions and annuities in AGI: Number.....	340,993	122,958	57,192	72,374	50,725	19,095	14,322	4,327
Amount.....	3,808,707	809,027	587,421	871,473	754,228	345,871	326,346	114,341
Social Security benefits in AGI: Number.....	115,983	3,069	21,173	43,403	27,430	9,722	8,134	3,052
Amount.....	795,993	10,260	36,063	206,605	272,994	116,144	107,281	44,646
Total statutory adjustments: Number.....	366,263	130,849	52,854	76,497	47,381	20,663	24,516	13,503
Amount.....	775,168	103,960	71,264	123,361	107,695	73,009	151,935	143,945
Self-employment retirement plans: <sup>6</sup> Number.....	17,048	549	675	1,794	2,955	2,442	5,099	3,534
Amount.....	153,624	1,076	1,781	5,935	12,684	15,228	55,107	61,814
Total itemized deductions: <sup>7</sup> Number.....	432,147	35,468	42,965	106,369	117,167	60,124	51,606	19,448
Amount.....	6,112,583	409,613	497,765	1,079,468	1,363,758	835,552	954,735	971,692
Medical and dental expense: Number.....	70,632	19,993	14,355	20,625	10,994	2,986	1,481	198
Amount.....	496,640	161,270	154,052	86,654	53,749	18,734	16,926	5,256
Taxes paid: Number.....	409,945	30,328	38,451	99,568	113,445	58,924	50,807	18,422
Amount.....	703,201	33,200	35,764	102,489	143,995	98,886	133,547	155,319
Interest paid: Number.....	383,856	25,222	35,475	95,100	109,021	55,990	46,968	16,080
Amount.....	2,955,696	142,388	183,806	545,995	728,980	443,018	488,033	423,479
Contributions: Number.....	382,405	24,635	34,448	91,372	107,330	57,011	49,499	18,110
Amount.....	1,576,562	44,056	69,475	208,390	308,039	205,466	265,947	475,190
Taxable income: Number.....	1,898,926	852,401	376,851	433,087	255,531	89,814	66,611	24,631
Amount.....	55,744,977	3,127,014	5,115,981	11,161,999	11,386,204	5,973,107	7,235,171	11,745,500
Total tax credits: <sup>8</sup> Number.....	157,091	25,428	24,130	40,170	35,088	13,367	11,516	7,392
Amount.....	90,055	7,758	9,857	15,698	16,070	7,281	9,236	24,154
Child care credit: Number.....	126,816	19,427	22,516	37,024	30,934	10,164	5,602	1,149
Amount.....	51,269	6,881	9,414	14,246	13,248	4,462	2,445	571
Earned income credit: <sup>9</sup> Number.....	484,909	404,439	80,470	--	--	--	--	--
Amount.....	719,839	661,245	58,594	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	380,540	358,573	21,967	--	--	--	--	--
Amount.....	578,049	561,460	14,589	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	1,888,523	643,074	375,936	432,939	255,519	89,808	66,615	24,632
Amount.....	11,673,544	466,861	759,405	1,747,201	1,953,803	1,218,713	1,727,622	3,799,939
Total tax liability: <sup>12</sup> Number.....	1,967,284	720,032	377,295	433,266	255,598	89,827	66,628	24,638
Amount.....	12,340,406	583,016	823,039	1,859,455	2,061,061	1,284,738	1,838,150	3,890,946
Tax due at time of filing: <sup>13</sup> Number.....	533,070	157,709	76,174	114,535	90,601	43,354	35,840	14,857
Amount.....	1,560,058	84,356	74,743	156,102	186,717	142,632	249,802	665,706
Overpayments: <sup>14</sup> Number.....	1,783,199	944,241	297,185	310,523	157,949	42,682	25,179	5,440
Amount.....	2,348,153	1,104,265	321,916	398,174	267,619	90,900	93,110	72,170

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>TEXAS</b>								
Number of returns.....	8,243,456	4,053,419	1,205,863	1,355,044	876,450	362,986	294,285	95,409
Number of joint returns.....	3,436,792	802,662	466,119	785,420	713,843	322,676	262,577	83,495
Number with paid preparer's signature.....	3,467,023	1,618,873	472,452	565,487	392,702	171,339	167,903	78,267
Number of exemptions <sup>3</sup> .....	17,506,644	6,815,448	2,660,607	3,314,991	2,483,063	1,077,943	872,387	262,205
Adjusted gross income (AGI) <sup>4</sup> .....	269,048,874	33,226,689	29,638,829	52,758,161	53,332,355	31,071,075	38,624,050	50,397,714
Salaries and wages in AGI: Number.....	7,149,803	3,372,809	1,077,210	1,228,918	799,777	331,703	260,505	78,881
Amount.....	220,728,507	31,375,412	25,064,326	44,396,148	44,020,845	25,031,666	27,729,823	23,110,284
Taxable interest: Number.....	3,646,593	1,042,052	470,431	777,021	669,691	318,807	275,580	93,011
Amount.....	9,936,861	1,661,647	769,789	1,280,630	1,321,148	818,911	1,276,839	2,807,897
Tax-exempt interest: <sup>5</sup> Number.....	253,999	37,809	19,834	40,780	45,840	29,805	46,058	33,873
Amount.....	3,127,478	221,531	117,047	288,617	353,452	255,019	532,144	1,359,669
Dividends: Number.....	1,426,734	324,292	134,251	258,710	279,382	167,503	185,168	77,428
Amount.....	5,733,192	522,160	260,801	527,089	652,537	491,028	974,402	2,305,172
Business or profession net income (less loss):								
Number.....	1,316,646	523,445	159,948	237,686	185,499	85,695	86,401	37,972
Amount.....	13,986,473	1,899,553	988,205	1,711,547	1,781,713	1,297,090	2,860,721	3,447,644
Number of farm returns.....	241,392	77,864	29,207	50,031	41,865	17,362	16,483	8,780
Net capital gain (less loss) in AGI: Number.....	1,221,797	281,627	112,030	213,766	228,224	140,110	168,659	77,381
Amount.....	14,538,967	573,329	191,206	467,049	711,971	671,071	1,723,380	10,200,963
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	331,758	88,410	51,227	72,541	61,056	28,397	24,097	6,030
Amount.....	3,148,563	375,691	290,456	526,723	626,075	422,497	621,919	285,202
Pensions and annuities in AGI: Number.....	1,085,151	337,777	171,150	233,745	185,111	78,785	61,970	16,613
Amount.....	13,814,345	2,376,920	1,916,804	3,087,628	2,967,817	1,500,380	1,479,373	485,422
Social Security benefits in AGI: Number.....	395,105	11,180	65,959	137,840	97,133	37,961	33,459	11,573
Amount.....	2,864,590	38,666	118,866	694,999	960,952	449,411	435,340	166,356
Total statutory adjustments: Number.....	1,268,628	484,617	162,571	236,334	166,178	79,519	92,127	47,282
Amount.....	2,533,288	358,911	213,929	382,667	364,188	246,839	485,152	481,603
Self-employment retirement plans: <sup>6</sup> Number.....	61,918	2,330	2,610	7,260	11,190	9,141	17,332	12,055
Amount.....	540,468	5,501	7,026	25,630	50,916	56,388	179,046	215,960
Total itemized deductions: <sup>7</sup> Number.....	1,508,936	115,433	121,426	320,715	405,041	243,764	230,559	71,998
Amount.....	22,538,662	1,517,620	1,255,845	3,373,697	4,850,535	3,459,682	4,346,572	3,734,712
Medical and dental expense: Number.....	254,396	68,096	44,433	70,456	46,764	15,295	8,317	1,035
Amount.....	1,672,831	580,161	233,450	337,448	237,129	94,084	90,702	99,857
Taxes paid: Number.....	1,419,107	93,283	105,786	296,273	389,947	237,850	225,406	70,562
Amount.....	4,483,343	213,866	197,511	608,432	960,339	734,582	1,020,813	749,800
Interest paid: Number.....	1,312,803	74,092	92,393	274,184	370,209	226,574	211,405	63,946
Amount.....	10,334,517	477,474	454,249	1,468,156	2,326,015	1,685,403	2,102,319	1,620,900
Contributions: Number.....	1,290,837	71,028	92,592	262,195	355,927	224,089	216,210	68,796
Amount.....	4,778,669	118,873	178,317	546,756	873,810	668,609	918,827	1,473,477
Taxable income: Number.....	6,240,748	2,074,529	1,186,831	1,351,489	875,680	362,780	294,096	95,343
Amount.....	201,723,436	9,549,916	15,764,765	34,851,645	39,190,482	24,111,564	31,725,447	46,529,618
Total tax credits: <sup>8</sup> Number.....	546,446	83,255	79,152	126,198	121,637	55,777	51,823	28,604
Amount.....	415,298	25,589	35,012	58,065	65,174	35,518	55,645	140,293
Child care credit: Number.....	408,737	58,571	70,918	108,963	101,120	40,708	24,319	4,138
Amount.....	179,661	21,633	31,857	46,703	46,752	19,150	11,398	2,168
Earned income credit: <sup>9</sup> Number.....	1,873,158	1,581,945	291,213	--	--	--	--	--
Amount.....	3,043,041	2,817,856	225,185	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	1,526,885	1,431,724	95,161	--	--	--	--	--
Amount.....	2,486,304	2,419,646	66,658	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	6,203,890	2,042,204	1,183,076	1,350,750	875,610	362,783	294,110	95,357
Amount.....	43,751,070	1,427,513	2,335,382	5,527,840	6,817,636	4,928,364	7,556,676	15,157,859
Total tax liability: <sup>12</sup> Number.....	6,523,765	2,354,394	1,188,828	1,352,165	875,937	362,871	294,184	95,386
Amount.....	46,030,840	1,881,694	2,537,513	5,886,266	7,162,148	5,155,833	7,921,120	15,466,266
Tax due at time of filing: <sup>13</sup> Number.....	1,934,076	532,905	264,118	408,315	336,115	180,656	156,543	55,424
Amount.....	5,734,470	286,291	253,368	554,305	683,414	557,339	989,571	2,408,183
Overpayments: <sup>14</sup> Number.....	5,915,041	3,279,991	913,837	910,396	510,223	165,795	113,602	21,197
Amount.....	8,301,953	4,246,474	977,482	1,132,362	857,751	359,580	411,234	317,071

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>UTAH</b>								
Number of returns.....	847,478	388,651	119,450	163,840	106,241	35,982	24,790	8,524
Number of joint returns.....	399,582	65,270	57,721	117,508	95,154	33,435	22,806	7,688
Number with paid preparer's signature.....	382,204	140,735	55,823	84,871	56,771	20,170	16,544	7,290
Number of exemptions <sup>3</sup> .....	1,895,606	483,312	278,194	500,211	380,217	130,665	91,411	31,596
Adjusted gross income (AGI) <sup>4</sup> .....	29,962,297	3,260,506	2,952,843	6,427,662	6,428,851	3,063,554	3,256,442	4,572,438
Salaries and wages in AGI: Number.....	745,601	329,918	104,636	150,011	98,583	33,153	22,007	7,293
Amount.....	22,244,039	2,862,395	2,403,757	5,394,481	5,330,285	2,398,075	2,156,749	1,698,298
Taxable interest: Number.....	494,517	154,285	65,853	116,772	91,716	33,582	23,913	8,396
Amount.....	869,936	142,234	74,543	125,016	124,635	73,110	106,765	223,633
Tax-exempt interest: <sup>5</sup> Number.....	22,315	4,285	2,034	3,944	4,118	2,326	3,174	2,434
Amount.....	154,432	12,073	7,114	16,981	20,526	14,067	26,486	57,185
Dividends: Number.....	151,866	37,779	16,511	30,916	31,224	15,279	13,960	6,197
Amount.....	485,897	48,707	27,051	49,646	58,810	40,620	68,308	192,756
Business or profession net income (less loss):								
Number.....	134,382	38,244	18,873	34,265	24,048	8,812	7,390	2,750
Amount.....	1,060,333	85,440	80,071	163,975	169,868	116,460	228,190	216,329
Number of farm returns.....	15,364	4,370	2,216	3,801	2,900	958	769	350
Net capital gain (less loss) in AGI: Number.....	135,925	33,051	14,494	27,300	26,829	13,718	13,954	6,579
Amount.....	1,554,536	64,369	34,837	74,700	109,211	94,222	201,926	975,272
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	35,940	9,751	6,164	8,636	6,567	2,541	1,822	459
Amount.....	264,305	36,114	29,230	50,949	55,342	31,763	40,007	20,900
Pensions and annuities in AGI: Number.....	124,183	37,722	21,357	29,222	21,504	7,725	5,170	1,483
Amount.....	1,646,009	291,973	268,746	415,118	352,145	151,601	120,234	46,192
Social Security benefits in AGI: Number.....	42,893	969	7,544	16,343	10,527	3,688	2,860	962
Amount.....	291,486	3,344	12,321	75,712	104,732	44,456	37,426	13,493
Total statutory adjustments: Number.....	125,605	34,340	17,803	31,406	20,591	8,589	8,783	4,113
Amount.....	244,536	29,773	23,537	47,070	40,407	24,974	43,925	34,851
Self-employment retirement plans: <sup>8</sup> Number.....	5,018	211	272	669	1,013	735	1,370	748
Amount.....	40,267	434	691	2,358	4,372	4,673	14,257	13,481
Total itemized deductions: <sup>7</sup> Number.....	298,121	21,117	30,380	92,838	88,228	33,462	23,857	8,239
Amount.....	4,883,461	230,249	304,361	1,140,335	1,289,218	632,449	634,220	652,629
Medical and dental expense: Number.....	41,906	11,121	9,098	14,025	5,875	1,265	492	30
Amount.....	199,246	46,742	26,562	93,947	19,057	5,932	4,054	953
Taxes paid: Number.....	297,778	20,701	30,363	92,944	88,244	33,449	23,838	8,239
Amount.....	1,401,284	33,785	58,107	259,510	370,308	196,288	213,019	270,268
Interest paid: Number.....	260,750	15,422	25,549	82,915	79,824	29,871	20,530	6,839
Amount.....	1,856,269	103,199	138,430	484,956	518,846	233,374	216,763	160,701
Contributions: Number.....	272,936	16,209	26,361	84,198	83,165	32,107	22,958	7,938
Amount.....	1,322,259	34,723	62,681	245,301	326,101	168,838	182,528	302,087
Taxable income: Number.....	689,468	237,072	114,752	162,339	106,087	35,955	24,752	8,511
Amount.....	18,599,949	1,053,472	1,458,882	3,645,901	4,065,266	2,084,989	2,390,822	3,900,617
Total tax credits: <sup>9</sup> Number.....	49,150	6,264	6,476	14,646	12,510	4,177	3,242	1,835
Amount.....	78,983	1,639	2,187	5,299	5,119	2,116	2,869	59,754
Child care credit: Number.....	38,291	3,863	5,702	13,229	10,820	3,022	1,410	245
Amount.....	13,694	1,247	1,954	4,509	4,112	1,194	568	109
Earned income credit: <sup>10</sup> Number.....	109,620	83,991	25,629	--	--	--	--	--
Amount.....	157,437	138,738	18,699	--	--	--	--	--
Excess earned income credit (refundable): <sup>12</sup>								
Number.....	83,313	74,364	8,949	--	--	--	--	--
Amount.....	122,339	116,122	6,218	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	685,322	233,379	114,435	162,209	106,069	35,952	24,765	8,513
Amount.....	3,776,030	158,187	217,258	564,744	665,875	402,852	553,536	1,213,578
Total tax liability: <sup>12</sup> Number.....	706,552	252,119	116,220	162,819	106,142	35,963	24,772	8,517
Amount.....	3,959,620	185,836	235,383	601,341	701,648	422,544	581,327	1,231,542
Tax due at time of filing: <sup>13</sup> Number.....	234,050	68,905	34,707	56,558	38,907	17,211	12,724	5,038
Amount.....	577,641	27,925	28,561	65,970	71,577	53,785	93,394	236,430
Overpayments: <sup>14</sup> Number.....	577,827	297,450	82,169	103,852	64,670	17,388	10,182	2,116
Amount.....	651,819	239,665	74,255	114,216	98,337	39,947	43,495	41,903

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>VERMONT</b>								
Number of returns.....	277,637	128,847	42,479	53,329	32,132	10,680	7,865	2,305
Number of joint returns.....	119,703	22,061	16,471	34,845	27,825	9,554	6,956	1,991
Number with paid preparer's signature.....	117,030	45,929	17,528	25,406	15,687	5,478	5,003	1,999
Number of exemptions <sup>3</sup> .....	531,195	163,067	82,485	131,415	92,680	31,837	23,149	6,562
Adjusted gross income (AGI) <sup>4</sup> .....	9,097,911	1,070,204	1,046,276	2,084,676	1,941,875	910,738	1,033,867	1,010,276
Salaries and wages in AGI: Number.....	234,304	100,588	37,385	48,710	29,449	9,609	6,710	1,853
Amount.....	6,643,018	880,175	830,565	1,695,614	1,543,043	675,935	625,358	392,329
Taxable interest: Number.....	181,725	62,967	26,898	41,947	29,593	10,331	7,706	2,283
Amount.....	354,237	80,126	37,643	58,480	55,025	29,288	43,092	50,584
Tax-exempt interest: <sup>5</sup> Number.....	14,075	2,502	1,274	2,570	2,694	1,599	2,260	1,176
Amount.....	113,022	8,864	5,823	13,411	17,562	11,359	22,972	33,031
Dividends: Number.....	72,255	21,608	8,421	14,677	13,351	6,357	5,860	1,981
Amount.....	285,099	35,062	18,953	36,623	43,315	28,769	54,813	67,565
Business or profession net income (less loss):								
Number.....	51,157	18,803	7,630	11,831	7,200	2,561	2,305	827
Amount.....	471,100	70,810	51,331	93,062	80,696	46,260	72,834	56,107
Number of farm returns.....	4,797	2,176	648	907	556	221	199	90
Net capital gain (less loss) in AGI: Number.....	58,117	16,911	6,469	11,395	10,646	5,366	5,360	1,970
Amount.....	517,847	32,272	17,892	39,128	54,888	43,030	96,716	233,918
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	13,666	5,006	2,375	2,711	2,042	709	655	168
Amount.....	89,019	17,332	10,672	15,776	16,968	8,789	13,550	5,934
Pensions and annuities in AGI: Number.....	39,399	14,697	6,378	8,293	5,772	2,069	1,680	510
Amount.....	441,211	92,218	66,244	101,220	86,285	38,553	41,548	15,144
Social Security benefits in AGI: Number.....	15,569	492	2,869	5,639	3,602	1,321	1,245	401
Amount.....	108,424	1,487	5,282	28,340	36,675	15,779	15,593	5,269
Total statutory adjustments: Number.....	57,227	19,416	9,281	13,937	7,476	2,888	3,012	1,217
Amount.....	119,824	20,301	14,828	25,704	19,588	11,213	17,577	10,613
Self-employment retirement plans: <sup>9</sup> Number.....	3,170	178	214	563	810	490	628	287
Amount.....	19,772	307	496	1,862	3,263	2,981	6,194	4,889
Total itemized deductions: <sup>7</sup> Number.....	81,591	7,801	8,608	22,764	23,029	9,603	7,556	2,230
Amount.....	1,128,654	80,566	80,095	232,679	282,931	150,888	171,857	129,639
Medical and dental expense: Number.....	12,874	4,521	2,596	3,449	1,590	459	228	31
Amount.....	65,133	22,732	10,802	13,328	9,338	4,156	3,533	1,243
Taxes paid: Number.....	81,544	7,573	8,606	22,864	23,096	9,619	7,555	2,231
Amount.....	458,846	20,488	23,461	79,169	109,073	63,997	81,064	81,593
Interest paid: Number.....	70,945	5,552	7,357	20,646	21,082	8,405	6,200	1,703
Amount.....	454,157	29,579	36,016	112,002	128,366	59,904	58,124	30,167
Contributions: Number.....	67,813	4,762	6,218	18,141	20,300	9,025	7,229	2,138
Amount.....	121,938	4,180	5,286	16,343	23,644	16,415	24,254	31,816
Taxable income: Number.....	226,879	78,928	41,908	53,145	32,079	10,663	7,853	2,303
Amount.....	6,007,150	379,225	578,329	1,333,606	1,364,825	672,643	802,520	876,003
Total tax credits: <sup>8</sup> Number.....	21,489	2,447	2,655	6,190	5,351	2,002	1,944	900
Amount.....	15,998	552	1,083	2,962	2,689	1,059	1,863	5,799
Child care credit: Number.....	13,400	1,129	1,855	4,520	3,949	1,177	657	113
Amount.....	5,564	363	694	1,813	1,814	542	284	55
Earned income credit: <sup>10</sup> Number.....	36,913	29,998	6,915	--	--	--	--	--
Amount.....	46,959	41,993	4,966	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	26,371	24,500	1,871	--	--	--	--	--
Amount.....	34,338	33,132	1,206	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	225,846	78,093	41,758	53,093	32,080	10,663	7,855	2,304
Amount.....	1,176,487	57,236	65,998	207,589	229,030	134,734	188,353	273,547
Total tax liability: <sup>12</sup> Number.....	235,004	86,920	41,992	53,163	32,095	10,669	7,861	2,304
Amount.....	1,257,190	73,283	95,888	225,335	243,778	142,313	197,846	278,747
Tax due at time of filing: <sup>13</sup> Number.....	72,028	24,955	9,951	15,724	11,106	4,940	4,035	1,317
Amount.....	164,707	12,442	9,872	20,780	22,691	15,901	27,970	55,050
Overpayments: <sup>14</sup> Number.....	188,301	93,405	31,112	35,753	19,668	5,008	2,876	479
Amount.....	211,105	77,848	29,562	43,312	32,590	10,823	10,569	6,402

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>VIRGINIA</b>								
Number of returns.....	3,056,620	1,294,118	452,301	571,430	390,417	169,018	143,764	35,572
Number of joint returns.....	1,307,521	197,233	159,954	325,934	310,896	148,771	132,423	32,309
Number with paid preparer's signature.....	1,069,982	400,512	148,594	209,978	152,427	66,179	65,914	26,379
Number of exemptions <sup>2</sup> .....	5,950,838	1,777,986	869,788	1,286,391	1,032,186	471,967	408,788	103,732
Adjusted gross income (AGI) <sup>4</sup> .....	121,331,825	11,752,002	11,410,072	22,833,891	24,291,479	14,799,252	19,189,072	17,056,060
Salaries and wages in AGI: Number.....	2,658,211	1,071,438	402,188	517,205	354,309	153,147	129,574	30,349
Amount.....	92,748,937	10,432,194	9,614,245	19,198,707	19,910,328	11,784,829	14,118,042	7,690,653
Taxable interest: Number.....	1,711,434	442,352	218,966	381,061	330,450	160,198	142,522	35,886
Amount.....	3,774,591	606,891	312,337	543,837	581,606	373,503	555,428	800,988
Tax-exempt interest: <sup>5</sup> Number.....	137,594	14,734	8,705	21,051	27,159	19,804	30,462	15,679
Amount.....	1,023,208	47,444	31,868	95,900	163,886	113,793	224,313	346,004
Dividends: Number.....	779,831	161,555	72,579	149,978	163,779	96,981	103,615	31,344
Amount.....	2,559,122	210,831	119,618	262,727	361,920	296,047	561,186	746,794
Business or profession net income (less loss):								
Number.....	402,259	127,284	51,797	82,441	65,949	32,029	32,759	10,001
Amount.....	4,279,086	472,373	341,708	622,680	619,244	461,771	983,550	777,961
Number of farm returns.....	42,672	14,171	5,852	9,367	6,822	2,659	2,595	1,206
Net capital gain (less loss) in AGI: Number.....	600,095	119,723	50,876	107,421	122,086	77,225	91,728	31,037
Amount.....	5,817,024	246,333	94,920	225,511	377,740	367,159	891,992	3,613,368
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	127,648	31,356	19,022	28,051	24,224	12,012	10,507	2,476
Amount.....	1,003,186	124,270	96,222	176,132	196,284	133,532	183,900	92,846
Pensions and annuities in AGI: Number.....	487,495	135,294	70,777	103,795	88,055	42,646	39,150	7,778
Amount.....	7,882,832	395,695	855,617	1,598,944	1,798,367	1,092,933	1,224,016	317,261
Social Security benefits in AGI: Number.....	197,888	4,208	30,603	67,331	50,358	21,809	18,494	5,084
Amount.....	1,428,187	13,447	54,201	331,509	480,889	244,985	228,607	74,547
Total statutory adjustments: Number.....	413,603	119,199	58,618	91,498	61,266	30,821	36,362	15,839
Amount.....	1,009,379	118,293	89,984	161,877	143,696	100,665	204,732	190,135
Self-employment retirement plans: <sup>8</sup> Number.....	34,165	1,040	1,276	3,509	5,816	5,379	10,757	6,389
Amount.....	217,910	1,641	2,666	9,116	17,568	21,557	74,353	91,010
Total itemized deductions: <sup>7</sup> Number.....	1,020,023	71,344	95,478	253,265	280,806	148,234	136,338	34,558
Amount.....	16,986,238	888,964	984,058	2,980,985	3,924,528	2,632,749	3,325,986	2,248,968
Medical and dental expense: Number.....	159,777	41,150	31,421	47,957	26,114	8,220	4,352	562
Amount.....	661,109	219,199	94,644	140,435	100,298	47,082	43,039	16,414
Taxes paid: Number.....	1,012,350	68,443	94,762	252,196	279,507	147,485	138,757	34,377
Amount.....	5,764,351	130,011	218,162	770,411	1,266,096	945,956	1,339,614	1,094,101
Interest paid: Number.....	932,141	53,046	81,907	234,900	267,284	139,351	125,303	30,350
Amount.....	8,124,066	354,098	481,834	1,617,546	2,010,742	1,278,243	1,555,315	826,286
Contributions: Number.....	961,840	53,303	82,571	231,768	271,474	148,676	138,757	35,292
Amount.....	2,550,208	66,208	110,632	346,750	497,688	351,387	465,206	712,339
Taxable income: Number.....	2,527,323	779,788	443,720	567,648	388,919	168,460	143,336	35,452
Amount.....	82,720,761	3,870,689	6,322,019	14,823,301	17,095,196	10,875,591	14,871,128	14,862,835
Total tax credits: <sup>9</sup> Number.....	214,981	31,171	26,665	46,870	47,867	24,624	26,191	11,593
Amount.....	140,424	10,430	12,809	21,969	24,341	13,607	18,535	38,735
Child care credit: Number.....	166,949	22,256	25,804	43,606	41,729	18,118	13,245	2,191
Amount.....	82,547	9,418	12,801	20,527	21,078	9,729	7,607	1,387
Earned income credit: <sup>9</sup> Number.....	434,177	364,184	69,993	--	--	--	--	--
Amount.....	627,523	577,553	49,970	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	341,508	321,758	19,750	--	--	--	--	--
Amount.....	507,665	494,473	13,192	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,379,050	726,716	418,715	536,923	368,043	159,428	135,660	33,565
Amount.....	17,145,331	571,275	927,344	2,329,541	2,921,733	2,160,256	3,434,349	4,800,832
Total tax liability: <sup>12</sup> Number.....	2,501,607	805,964	431,222	550,620	377,110	163,346	138,960	34,385
Amount.....	17,952,994	681,414	996,596	2,460,799	3,053,303	2,247,792	3,582,143	4,930,947
Tax due at time of filing: <sup>13</sup> Number.....	771,460	205,696	100,697	163,183	133,930	75,991	71,750	20,213
Amount.....	1,992,907	99,329	86,104	193,535	235,655	198,450	361,818	818,015
Overpayments: <sup>14</sup> Number.....	2,167,180	1,024,899	343,801	396,490	245,415	85,852	61,617	9,105
Amount.....	2,852,313	1,086,787	334,943	491,458	420,957	191,438	208,499	118,232

See notes at end of this section.



# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.—Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996—Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>WASHINGTON</b>								
Number of returns.....	2,544,398	1,029,958	373,912	510,770	358,176	141,463	99,762	30,357
Number of joint returns.....	1,111,303	168,404	130,041	280,222	291,327	126,594	88,578	26,137
Number with paid preparer's signature.....	1,047,179	347,720	142,485	224,044	172,595	73,019	62,003	25,313
Number of exemptions <sup>3</sup> .....	5,048,914	1,367,444	713,598	1,179,483	1,000,904	412,654	288,051	86,780
Adjusted gross income (AGI) <sup>4</sup> .....	101,042,177	8,653,664	9,253,203	20,042,425	21,784,949	12,084,639	13,004,163	16,219,134
Salaries and wages in AGI: Number.....	2,139,448	810,130	317,115	452,177	322,876	127,012	85,532	24,606
Amount.....	73,057,306	7,356,825	7,243,159	16,187,086	17,497,911	9,383,789	8,584,398	6,804,137
Taxable interest: Number.....	1,524,541	419,978	198,831	350,716	299,528	130,239	95,442	29,807
Amount.....	3,776,222	612,368	328,786	557,618	574,068	352,311	500,341	850,731
Tax-exempt interest: <sup>5</sup> Number.....	117,047	17,743	10,835	22,276	23,406	13,882	17,757	11,148
Amount.....	1,118,016	98,997	53,879	134,921	150,505	105,480	183,256	390,979
Dividends: Number.....	620,414	146,546	64,939	123,937	126,623	88,952	64,652	24,765
Amount.....	2,351,369	242,020	130,972	261,233	310,821	217,977	362,633	825,714
Business or profession net income (less loss):								
Number.....	370,108	110,772	47,205	84,091	66,686	28,188	24,718	8,448
Amount.....	4,128,719	294,283	330,707	677,104	711,586	489,668	907,724	717,647
Number of farm returns.....	33,651	9,289	3,920	7,321	6,439	2,813	2,673	1,196
Net capital gain (less loss) in AGI: Number.....	538,934	121,718	54,716	105,705	108,920	60,936	61,866	25,073
Amount.....	6,529,890	323,391	121,318	308,030	481,887	434,778	968,495	3,891,990
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	129,286	34,414	20,610	29,260	24,194	10,515	8,145	2,148
Amount.....	1,079,964	130,319	102,766	192,940	225,570	144,630	183,403	100,337
Pensions and annuities in AGI: Number.....	415,178	127,905	65,937	90,734	73,254	30,243	21,691	5,414
Amount.....	5,770,441	985,282	829,869	1,354,083	1,269,112	613,672	544,345	174,076
Social Security benefits in AGI: Number.....	175,437	4,853	31,124	61,182	43,376	16,665	13,720	4,517
Amount.....	1,278,691	15,696	57,299	320,137	444,050	201,584	175,501	64,424
Total statutory adjustments: Number.....	401,729	108,585	58,126	96,007	65,282	29,071	30,926	13,732
Amount.....	990,322	117,050	95,292	183,319	164,465	107,013	191,665	131,518
Self-employment retirement plans: <sup>6</sup> Number.....	27,922	1,275	1,535	4,028	6,111	4,372	7,210	3,391
Amount.....	205,476	2,581	4,045	13,542	25,647	25,797	76,165	57,699
Total itemized deductions: <sup>7</sup> Number.....	776,731	64,296	69,068	200,729	226,942	109,654	82,516	23,526
Amount.....	11,477,838	942,280	743,096	2,235,914	2,951,819	1,717,155	1,700,084	1,187,489
Medical and dental expense: Number.....	111,091	36,051	21,221	30,509	16,467	4,434	2,158	251
Amount.....	577,203	195,348	114,456	126,559	76,058	31,300	25,775	7,708
Taxes paid: Number.....	761,963	58,864	66,570	196,910	225,036	109,017	82,063	23,503
Amount.....	2,387,218	280,584	126,527	409,086	581,866	355,815	369,785	263,556
Interest paid: Number.....	714,621	49,804	60,064	186,293	215,936	104,387	76,833	21,304
Amount.....	6,415,846	373,756	384,219	1,319,338	1,773,712	1,003,034	965,069	596,720
Contributions: Number.....	667,353	41,368	53,964	166,465	202,160	102,324	78,376	22,696
Amount.....	1,683,631	53,204	72,454	235,597	347,040	225,709	275,291	474,336
Taxable income: Number.....	2,127,732	623,838	366,317	508,438	357,768	141,356	99,692	30,323
Amount.....	71,315,769	3,037,087	5,151,167	13,042,396	15,467,991	9,116,792	10,472,121	15,028,216
Total tax credits: <sup>8</sup> Number.....	180,463	19,849	21,419	42,006	45,608	22,174	19,212	10,195
Amount.....	131,130	4,750	8,217	17,432	21,337	11,874	15,971	51,551
Child care credit: Number.....	114,819	10,208	16,583	31,655	33,519	14,144	7,356	1,354
Amount.....	48,447	3,510	6,847	12,681	14,814	6,507	3,390	698
Earned income credit: <sup>9</sup> Number.....	301,827	246,779	55,048	--	--	--	--	--
Amount.....	394,320	354,955	39,365	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	227,917	211,939	15,978	--	--	--	--	--
Amount.....	307,531	296,698	10,833	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,119,887	617,337	365,383	508,058	357,716	141,360	99,702	30,331
Amount.....	15,281,209	457,022	766,704	2,085,470	2,669,958	1,842,696	2,477,587	4,981,773
Total tax liability: <sup>12</sup> Number.....	2,174,332	667,987	368,155	508,880	357,852	141,391	99,726	30,341
Amount.....	16,005,472	552,106	835,098	2,222,618	2,808,979	1,927,273	2,599,627	5,059,771
Tax due at time of filing: <sup>13</sup> Number.....	708,050	190,190	96,208	156,306	129,037	66,391	52,317	17,601
Amount.....	2,096,253	91,111	87,179	208,747	263,639	214,352	365,126	866,099
Overpayments: <sup>14</sup> Number.....	1,687,207	755,042	265,458	338,007	216,015	68,104	38,115	6,466
Amount.....	2,142,349	688,003	247,847	433,403	375,963	153,909	143,243	99,982

See notes at end of this section.

# Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>WEST VIRGINIA</b>								
Number of returns.....	722,094	365,095	105,046	132,223	78,223	23,608	13,648	4,251
Number of joint returns.....	357,528	97,022	58,446	95,605	68,818	21,751	12,171	3,715
Number with paid preparer's signature.....	262,993	115,233	38,244	51,873	34,151	11,263	6,505	3,724
Number of exemptions <sup>2</sup> .....	1,462,943	557,389	229,826	331,419	222,586	69,603	39,409	12,711
Adjusted gross income (AGI) <sup>4</sup> .....	21,281,461	3,292,131	2,589,616	5,160,571	4,722,068	2,002,941	1,777,678	1,736,456
Salaries and wages in AGI: Number.....	611,269	289,673	90,848	121,196	72,833	21,601	11,634	3,484
Amount.....	16,300,958	2,500,408	2,043,268	4,335,925	3,994,616	1,599,307	1,109,375	718,058
Taxable interest: Number.....	382,760	134,602	55,323	88,874	65,138	21,623	13,029	4,171
Amount.....	770,318	203,343	99,665	139,302	116,910	57,712	69,232	84,154
Tax-exempt interest: <sup>5</sup> Number.....	17,571	3,015	1,678	3,267	3,435	1,972	2,491	1,713
Amount.....	130,547	8,536	6,547	15,973	18,594	15,051	28,460	37,385
Dividends: Number.....	127,809	36,269	15,198	27,081	25,378	11,316	9,036	3,531
Amount.....	409,399	51,933	30,371	54,860	62,013	41,273	71,846	97,102
Business or profession net income (less loss):								
Number.....	92,224	38,251	12,925	18,551	12,075	4,502	4,079	1,841
Amount.....	892,646	105,809	70,819	117,824	106,083	77,059	183,000	232,052
Number of farm returns.....	14,004	5,477	2,127	3,185	1,971	617	440	187
Net capital gain (less loss) in AGI: Number.....	85,886	23,956	9,907	17,114	16,251	7,892	7,466	3,300
Amount.....	564,322	43,631	22,197	47,563	60,781	47,933	91,910	250,308
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	29,440	10,184	5,388	6,436	4,339	1,589	1,174	330
Amount.....	186,016	33,014	25,054	39,647	34,746	19,694	22,147	11,713
Pensions and annuities in AGI: Number.....	132,317	59,879	22,062	24,893	15,812	5,382	3,401	908
Amount.....	1,403,658	431,113	252,997	309,794	220,905	91,641	75,195	22,014
Social Security benefits in AGI: Number.....	38,761	1,047	8,298	15,218	8,618	2,752	2,148	680
Amount.....	250,356	3,103	13,144	74,187	86,392	33,840	29,503	10,186
Total statutory adjustments: Number.....	98,025	37,179	14,879	21,342	11,921	4,841	5,265	2,598
Amount.....	190,815	29,239	19,087	32,952	24,844	15,991	36,360	32,343
Self-employment retirement plans: <sup>8</sup> Number.....	3,878	143	122	399	599	530	1,265	820
Amount.....	38,916	258	310	1,317	2,551	3,327	15,148	16,005
Total itemized deductions: <sup>7</sup> Number.....	104,608	6,675	7,982	24,724	32,717	16,380	12,039	4,091
Amount.....	1,398,205	74,803	76,306	251,743	366,454	219,383	229,039	180,477
Medical and dental expense: Number.....	12,241	3,707	2,323	3,564	1,785	540	289	33
Amount.....	82,162	29,108	13,882	18,030	11,701	4,691	3,844	905
Taxes paid: Number.....	104,408	6,252	7,948	24,831	32,813	16,425	12,048	4,093
Amount.....	479,911	7,585	11,329	53,954	111,587	82,403	101,494	111,558
Interest paid: Number.....	87,480	4,098	5,927	21,018	29,495	14,470	9,514	2,958
Amount.....	515,986	21,681	26,877	102,174	155,042	84,651	77,394	48,167
Contributions: Number.....	86,049	3,924	5,569	19,066	27,829	14,720	11,091	3,850
Amount.....	230,792	6,378	9,642	33,663	55,465	35,092	42,290	48,262
Taxable income: Number.....	553,214	197,457	104,149	131,968	78,159	23,594	13,641	4,246
Amount.....	13,661,094	880,605	1,354,069	3,388,707	3,490,960	1,558,889	1,439,606	1,548,257
Total tax credits: <sup>9</sup> Number.....	26,312	3,806	3,295	6,985	6,109	2,557	2,163	1,397
Amount.....	15,975	947	1,415	3,551	2,992	1,368	1,973	3,729
Child care credit: Number.....	15,206	1,525	2,210	4,768	4,254	1,541	750	158
Amount.....	5,119	430	686	1,562	1,499	560	297	86
Earned income credit: <sup>9</sup> Number.....	137,000	114,253	22,747	--	--	--	--	--
Amount.....	190,989	174,449	16,541	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	107,789	101,169	6,620	--	--	--	--	--
Amount.....	155,609	151,034	4,575	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	551,438	195,959	103,938	131,900	78,156	23,594	13,643	4,248
Amount.....	2,810,330	132,134	202,093	528,600	597,585	317,102	341,481	491,324
Total tax liability: <sup>12</sup> Number.....	573,944	218,042	104,225	131,995	78,183	23,602	13,647	4,250
Amount.....	2,757,099	160,919	217,313	553,918	619,300	330,875	365,867	508,907
Tax due at time of filing: <sup>13</sup> Number.....	139,491	47,641	21,017	30,750	21,731	9,707	6,437	2,208
Amount.....	253,067	20,325	16,978	34,669	37,856	27,377	42,721	73,161
Overpayments: <sup>14</sup> Number.....	548,862	295,695	81,552	98,286	54,156	12,730	5,480	963
Amount.....	667,749	304,187	85,985	123,161	94,965	27,034	20,553	11,862

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>WISCONSIN</b>								
Number of returns.....	2,427,460	1,046,703	353,879	478,827	341,848	112,339	70,894	22,970
Number of joint returns.....	1,060,539	158,570	116,469	296,070	300,338	104,115	64,489	20,488
Number with paid preparer's signature.....	1,027,046	366,930	142,860	225,567	170,019	57,727	44,339	19,604
Number of exemptions <sup>2</sup> .....	4,703,944	1,231,048	649,153	1,171,858	1,018,397	346,704	217,352	69,432
Adjusted gross income (AGI) <sup>4</sup> .....	87,898,859	9,089,688	8,737,728	18,845,489	20,696,021	9,560,348	9,231,051	11,738,534
Salaries and wages in AGI: Number.....	2,101,790	836,529	312,871	442,146	321,624	104,670	63,779	20,171
Amount.....	66,229,527	7,161,912	7,002,538	15,735,175	17,442,614	7,718,209	6,362,736	4,806,342
Taxable interest: Number.....	1,626,427	529,013	218,039	370,830	309,468	107,325	68,991	22,761
Amount.....	3,139,870	684,513	338,185	505,115	468,759	249,081	319,653	574,564
Tax-exempt interest: <sup>5</sup> Number.....	95,356	14,416	8,411	17,017	19,647	11,262	14,268	10,335
Amount.....	593,042	34,886	23,890	60,907	79,815	52,633	99,955	241,156
Dividends: Number.....	648,181	179,970	72,153	131,668	134,487	61,075	49,284	19,544
Amount.....	1,924,329	231,522	130,259	234,855	275,516	179,682	292,358	580,136
Business or profession net income (less loss):								
Number.....	291,928	86,585	39,142	71,130	53,364	19,381	16,509	5,817
Amount.....	2,595,924	224,945	217,029	468,003	484,670	312,282	543,045	345,951
Number of farm returns.....	74,948	30,445	12,003	16,679	9,863	2,882	2,265	811
Net capital gain (less loss) in AGI: Number.....	522,818	144,966	57,938	103,468	103,542	49,502	44,276	19,126
Amount.....	4,255,781	258,631	144,438	300,737	411,031	309,788	603,370	2,227,787
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	140,570	54,019	24,413	27,729	19,537	7,303	5,734	1,835
Amount.....	924,035	185,610	121,084	172,724	166,008	89,605	118,518	70,485
Pensions and annuities in AGI: Number.....	378,996	147,005	61,678	76,406	55,550	19,632	14,030	4,695
Amount.....	3,941,645	903,566	620,711	903,124	780,793	329,184	297,047	127,220
Social Security benefits in AGI: Number.....	144,402	2,984	29,079	54,292	33,749	11,579	9,388	3,331
Amount.....	980,315	8,570	45,553	269,580	341,983	141,075	124,255	49,300
Total statutory adjustments: Number.....	361,472	101,795	57,965	93,524	53,799	21,097	22,131	11,161
Amount.....	795,015	106,547	94,883	169,910	125,234	74,291	128,889	95,261
Self-employment retirement plans: <sup>4</sup> Number.....	21,646	893	1,175	3,586	5,234	3,216	5,113	2,429
Amount.....	140,124	1,456	2,697	10,528	19,939	18,440	50,246	36,818
Total itemized deductions: <sup>7</sup> Number.....	802,924	55,708	67,681	216,535	267,657	104,487	68,470	22,366
Amount.....	11,568,008	786,584	615,578	2,205,027	3,331,312	1,691,416	1,563,792	1,374,298
Medical and dental expense: Number.....	101,900	36,930	20,944	27,251	12,522	2,891	1,208	154
Amount.....	832,455	410,535	95,017	215,065	64,509	22,679	18,625	6,026
Taxes paid: Number.....	802,471	53,519	67,745	217,487	268,319	104,518	68,483	22,400
Amount.....	5,543,078	168,566	221,914	951,851	1,626,031	865,741	832,354	876,622
Interest paid: Number.....	672,290	31,576	51,878	187,557	238,288	90,315	55,799	16,877
Amount.....	3,620,140	134,323	199,430	813,871	1,182,613	548,275	466,588	275,041
Contributions: Number.....	709,183	41,028	53,921	183,273	243,949	99,357	65,872	21,783
Amount.....	1,458,167	48,442	61,902	203,943	320,010	186,790	216,607	420,474
Taxable income: Number.....	2,049,262	675,259	348,824	477,442	341,635	112,283	70,855	22,964
Amount.....	58,868,275	3,084,661	4,999,756	12,114,592	14,298,160	6,938,551	7,108,564	10,323,991
Total tax credits: <sup>8</sup> Number.....	148,622	17,717	15,370	36,953	41,255	16,080	13,220	8,027
Amount.....	73,277	3,869	5,266	13,279	15,941	6,943	7,251	20,708
Child care credit: Number.....	96,715	9,109	11,323	28,967	31,797	10,109	4,648	762
Amount.....	36,136	2,955	4,147	10,245	12,496	4,102	1,833	358
Earned income credit: <sup>9</sup> Number.....	259,276	209,385	49,891	--	--	--	--	--
Amount.....	352,418	316,275	36,144	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	193,735	180,009	13,726	--	--	--	--	--
Amount.....	272,354	263,327	9,027	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	2,040,675	667,898	347,969	477,065	341,614	112,284	70,862	22,963
Amount.....	11,948,549	462,905	746,129	1,907,745	2,388,995	1,372,721	1,662,245	3,407,810
Total tax liability: <sup>12</sup> Number.....	2,087,831	712,627	349,840	477,564	341,660	112,301	70,873	22,966
Amount.....	12,457,466	536,749	801,147	2,018,857	2,492,141	1,427,069	1,735,171	3,446,334
Tax due at time of filing: <sup>13</sup> Number.....	647,129	202,414	85,015	141,165	115,594	52,817	36,567	13,557
Amount.....	1,578,470	78,066	70,941	171,744	206,560	144,745	228,724	677,692
Overpayments: <sup>14</sup> Number.....	1,657,276	765,485	259,153	325,347	217,257	55,273	28,967	5,794
Amount.....	1,856,164	610,680	228,102	383,180	341,302	114,152	103,459	75,288

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>WYOMING</b>								
Number of returns.....	222,938	106,721	30,535	41,574	28,604	8,618	4,968	1,898
Number of joint returns.....	103,664	21,070	15,086	28,938	24,801	7,865	4,334	1,570
Number with paid preparer's signature.....	102,771	41,014	14,079	21,171	15,646	5,288	3,839	1,794
Number of exemptions <sup>2</sup> .....	451,924	143,137	66,806	109,784	86,490	26,335	14,354	5,018
Adjusted gross income (AGI) <sup>4</sup> .....	7,758,177	766,961	752,807	1,632,776	1,727,076	731,116	653,150	1,494,290
Salaries and wages in AGI: Number.....	188,721	86,119	26,251	37,287	26,132	7,674	3,936	1,322
Amount.....	5,213,435	720,097	587,422	1,319,501	1,390,980	538,128	323,978	333,328
Taxable interest: Number.....	129,869	45,415	17,181	28,736	23,961	7,908	4,785	1,883
Amount.....	354,376	64,775	30,434	48,252	46,661	25,901	38,425	99,927
Tax-exempt interest: <sup>5</sup> Number.....	10,311	2,042	1,030	2,002	2,090	1,032	1,257	858
Amount.....	126,146	12,214	6,322	13,481	14,413	7,787	18,028	53,901
Dividends: Number.....	55,697	15,898	6,205	11,726	11,922	4,833	3,512	1,601
Amount.....	260,188	27,261	12,232	24,847	29,384	18,803	32,457	115,204
Business or profession net income (less loss):								
Number.....	39,007	13,770	5,585	9,063	6,264	1,973	1,623	729
Amount.....	320,435	25,803	26,754	53,050	51,151	31,438	64,303	67,938
Number of farm returns.....	10,177	4,486	1,388	1,964	1,243	464	403	229
Net capital gain (less loss) in AGI: Number.....	48,447	14,454	5,638	9,775	9,466	4,052	3,404	1,658
Amount.....	691,079	40,885	14,461	31,551	44,195	35,886	73,725	450,376
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	10,428	3,122	1,737	2,425	1,814	686	487	157
Amount.....	88,293	12,378	8,875	17,248	18,418	10,604	12,574	8,197
Pensions and annuities in AGI: Number.....	34,028	11,663	5,561	7,592	5,768	1,855	1,198	371
Amount.....	407,340	80,477	62,822	100,396	86,696	33,980	29,176	13,791
Social Security benefits in AGI: Number.....	13,568	454	2,441	4,954	3,262	1,068	964	425
Amount.....	94,491	1,393	4,421	25,456	32,622	12,666	12,068	5,864
Total statutory adjustments: Number.....	40,613	13,380	6,250	9,684	5,850	2,202	2,147	1,100
Amount.....	77,883	11,350	8,429	15,495	12,321	7,275	12,858	10,156
Self-employment retirement plans: <sup>8</sup> Number.....	1,687	76	80	259	392	255	418	207
Amount.....	12,438	175	200	809	1,548	1,634	4,498	3,575
Total itemized deductions: <sup>7</sup> Number.....	37,224	3,853	3,673	9,748	11,045	4,701	2,981	1,223
Amount.....	583,139	46,371	35,836	98,853	122,459	60,808	53,712	165,099
Medical and dental expense: Number.....	8,462	2,695	1,603	2,401	1,286	310	144	23
Amount.....	46,959	17,734	8,544	10,480	6,059	2,064	1,582	498
Taxes paid: Number.....	35,942	3,232	3,447	9,493	10,974	4,663	2,927	1,206
Amount.....	74,563	4,711	3,194	10,153	14,772	8,246	8,376	25,112
Interest paid: Number.....	32,132	2,474	2,837	8,553	10,287	4,370	2,625	986
Amount.....	263,109	17,115	14,798	48,694	68,653	33,675	26,774	53,400
Contributions: Number.....	30,715	2,305	2,665	7,794	9,671	4,319	2,772	1,189
Amount.....	178,815	3,473	4,459	15,013	21,413	11,075	13,682	109,700
Taxable income: Number.....	175,721	60,176	30,007	41,465	28,581	8,613	4,984	1,895
Amount.....	5,433,672	260,523	395,429	1,056,792	1,268,893	577,777	550,348	1,322,911
Total tax credits: <sup>8</sup> Number.....	15,416	2,056	2,033	4,446	3,751	1,332	1,063	735
Amount.....	12,170	433	603	1,528	1,489	708	1,175	6,234
Child care credit: Number.....	10,397	1,124	1,643	3,660	2,847	767	289	67
Amount.....	3,555	329	505	1,254	1,043	285	111	29
Earned income credit: <sup>9</sup> Number.....	33,549	27,647	5,902	--	--	--	--	--
Amount.....	46,033	41,696	4,337	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	25,910	24,086	1,824	--	--	--	--	--
Amount.....	36,423	35,212	1,211	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	174,841	59,408	29,929	41,439	28,573	8,613	4,984	1,895
Amount.....	1,252,561	39,229	58,916	165,665	218,008	118,148	131,736	520,861
Total tax liability: <sup>12</sup> Number.....	182,193	66,524	30,107	41,486	28,580	8,613	4,986	1,897
Amount.....	1,313,661	49,644	65,239	177,831	229,072	124,068	140,667	527,139
Tax due at time of filing: <sup>13</sup> Number.....	58,375	17,978	7,867	13,447	10,719	4,383	2,913	1,068
Amount.....	162,567	8,143	7,370	18,338	22,607	15,365	26,919	63,826
Overpayments: <sup>14</sup> Number.....	150,569	80,391	21,509	26,606	16,758	3,665	1,329	311
Amount.....	180,944	73,575	21,257	31,466	26,497	7,416	5,892	14,841

See notes at end of this section.

# Selected Historical and Other Data

Selected Historical and Other Data

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$20,000 <sup>1</sup>	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>OTHER AREAS<sup>15</sup></b>								
Number of returns.....	1,138,640	794,357	100,844	99,718	55,958	27,563	38,323	21,877
Number of joint returns.....	327,294	127,595	49,593	53,339	34,836	18,470	27,001	16,460
Number with paid preparer's signature.....	373,573	217,836	27,326	35,240	26,755	17,016	29,765	19,635
Number of exemptions <sup>2</sup> .....	2,029,969	1,156,153	237,622	243,857	144,688	74,168	108,323	65,158
Adjusted gross income (AGI) <sup>4</sup> .....	31,829,328	2,916,481	2,463,864	3,870,463	3,401,401	2,377,270	5,261,166	11,538,680
Salaries and wages in AGI: Number.....	759,793	450,058	88,666	89,751	50,801	25,251	35,475	19,791
Amount.....	37,145,043	8,556,075	2,772,097	4,330,086	3,769,840	2,659,145	5,909,182	9,148,619
Taxable interest: Number.....	456,290	213,584	54,721	65,471	44,465	23,506	34,246	20,297
Amount.....	1,127,708	253,653	83,084	125,313	112,060	74,419	147,039	332,139
Tax-exempt interest: <sup>5</sup> Number.....	37,275	14,906	2,468	3,491	3,277	2,448	5,036	5,649
Amount.....	252,949	45,307	15,074	19,366	18,830	12,999	31,379	109,995
Dividends: Number.....	220,863	83,062	22,194	31,610	26,080	15,402	25,078	17,437
Amount.....	1,056,686	142,530	57,952	92,146	96,488	75,327	162,159	430,085
Business or profession net income (less loss):								
Number.....	55,990	30,153	5,716	6,624	4,656	2,703	3,800	2,338
Amount.....	916,003	250,933	59,284	85,020	79,944	58,353	128,691	253,777
Number of farm returns.....	2,448	1,048	182	285	276	179	271	200
Net capital gain (less loss) in AGI: Number.....	186,579	69,763	17,629	26,152	22,325	13,105	21,515	16,090
Amount.....	2,619,216	182,869	72,558	117,757	137,731	114,663	290,852	1,702,786
Taxable Individual Retirement Arrangements distributions: <sup>6</sup> Number.....	13,333	5,247	1,961	2,230	1,697	816	954	428
Amount.....	158,705	28,710	15,984	22,999	23,396	14,881	26,915	25,819
Pensions and annuities in AGI: Number.....	80,353	36,161	11,811	12,918	9,096	4,022	4,356	1,989
Amount.....	1,261,897	320,269	186,930	241,731	196,733	101,345	126,670	88,220
Social Security benefits in AGI: Number.....	18,450	3,905	2,797	4,887	3,410	1,409	1,454	588
Amount.....	126,972	21,905	10,728	26,890	30,949	14,191	15,590	6,719
Total statutory adjustments: Number.....	124,724	62,302	16,289	19,343	9,298	5,124	7,540	4,826
Amount.....	539,936	228,036	41,868	55,443	39,427	24,976	54,305	95,884
Self-employment retirement plans: <sup>8</sup> Number.....	3,248	341	158	329	401	312	727	980
Amount.....	38,718	1,610	686	1,647	2,768	2,375	8,854	20,778
Total itemized deductions: <sup>7</sup> Number.....	231,234	110,218	20,217	28,002	22,119	14,334	23,187	13,157
Amount.....	2,301,202	424,016	130,749	244,600	260,725	204,821	438,934	597,357
Medical and dental expense: Number.....	10,842	4,148	1,840	2,256	1,506	607	416	69
Amount.....	114,146	74,209	9,353	11,768	8,819	4,041	4,297	1,660
Taxes paid: Number.....	205,671	93,082	18,195	25,564	20,581	13,568	22,128	12,553
Amount.....	965,074	185,739	35,800	69,645	80,868	73,850	182,540	336,632
Interest paid: Number.....	73,541	8,312	5,776	11,744	13,017	9,167	15,661	9,864
Amount.....	827,857	69,334	42,480	90,239	109,495	86,142	182,371	247,796
Contributions: Number.....	90,779	18,510	8,124	14,534	13,954	9,605	16,060	9,992
Amount.....	277,860	12,977	11,845	25,163	30,753	23,515	47,897	125,709
Taxable income: Number.....	618,718	277,372	98,699	99,131	55,835	27,524	38,294	21,863
Amount.....	25,186,366	1,439,823	1,303,171	2,613,419	2,582,597	1,909,239	4,495,042	10,843,074
Total tax credits: <sup>8</sup> Number.....	135,750	19,589	18,548	27,190	17,985	11,782	23,251	17,405
Amount.....	1,868,568	9,498	19,169	80,244	75,273	81,816	347,773	1,274,795
Child care credit: Number.....	22,714	4,374	6,268	7,153	2,478	1,082	1,040	319
Amount.....	10,606	1,735	2,726	3,684	1,246	533	514	169
Earned income credit: <sup>9</sup> Number.....	28,605	26,255	2,350	--	--	--	--	--
Amount.....	30,468	29,189	1,277	--	--	--	--	--
Excess earned income credit (refundable): <sup>10</sup>								
Number.....	23,592	22,811	781	--	--	--	--	--
Amount.....	26,458	26,014	444	--	--	--	--	--
Income tax: <sup>11</sup> Number.....	599,100	270,106	93,725	93,459	54,627	27,267	38,107	21,809
Amount.....	4,791,658	212,624	178,721	379,230	416,863	338,664	805,638	2,459,920
Total tax liability: <sup>12</sup> Number.....	700,826	371,211	94,139	93,548	54,696	27,291	38,122	21,819
Amount.....	5,126,996	446,015	189,970	392,958	428,548	346,270	821,197	2,502,037
Tax due at time of filing: <sup>13</sup> Number.....	261,515	144,295	23,471	30,413	22,239	12,339	18,035	10,723
Amount.....	760,156	125,660	21,461	43,675	52,195	44,888	118,138	354,138
Overpayments: <sup>14</sup> Number.....	587,042	369,035	70,647	62,070	29,355	12,676	15,917	7,342
Amount.....	958,794	353,839	91,110	124,127	88,501	50,581	102,065	148,573

See notes at end of this section.

credit is the amount (in excess of the taxes) that could not be credited, including any "advance earned income credit payments" on those returns that had such an excess. ("Advance earned income credit payments" were made to employees electing to receive such payments currently through their paychecks. Such "payments" are included in the statistics only if the employees also met the tax return filing requirements; advance payments received by those not required to file are, therefore, excluded.)

- [35] Total includes the following not shown separately: "advance earned income credit payments" (see footnote 34, above); excess Social Security and railroad retirement tax withheld; and credits for (a) capital gains tax paid by a Regulated Investment Company, but considered paid by shareholders, and (b) part of the purchase price of a diesel-powered highway vehicle.
- [36] Represents tax withheld on salaries and wages; certain tip income; pensions and annuities; certain gambling winnings; and distributions from profit-sharing plans, retirement plans, and Individual Retirement Arrangements (IRA's). Also included are taxes withheld as a result of "backup withholding" on certain interest, dividends, and royalty payments, which otherwise were not subject to withholding.
- [37] Represents the sum of (a) "estimated tax," generally paid quarterly throughout the tax year by self-employed and certain other taxpayers with insufficient or no tax withheld, and (b) prior-year tax overpayments taxpayers elect to credit to their current-year's "estimated tax," in lieu of requesting a refund.
- [38] Represents the sum of payments made with a request for an "automatic" 4-month extension of time in which to file an income tax return, and payments with a request for an additional 2-month extension. Notwithstanding the timing of these requests, full payment of a tax estimate for the year had to be made with the original application; if adjustments to the amount thus paid were later necessitated, the difference was either refundable or payable subject to an interest charge (which is not reflected in the tax statistics).
- [39] Includes income tax, tax recapture of certain prior-year tax credits, tax applicable to Individual Retirement Arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, and certain other income-related taxes (for

the taxes applicable to the years shown, see *Statistics of Income—Individual Income Tax Returns*).

- [40] Includes refunds (shown separately), plus credits to the following year's estimated tax and the refundable portion of the "earned income credit" (see footnote 34). The taxes reflected in tax overpayments are the same as those listed in footnote 39.

SOURCE: Except for the dollar amounts associated with the Presidential election campaign checkoff, data are from *Statistics of Income—Individual Income Tax Returns*, appropriate years. Statistics of Income data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above. Dollar amounts associated with the Presidential election campaign checkoff were accumulated by calendar year from U.S. Department of the Treasury, Internal Revenue Service, "Table S-1 Collections, Comparative Summary, Document 7038," Report NO-Treas-103, monthly.

## Table 2

- [1] Includes returns with adjusted gross deficit.
- [2] U.S. totals in Table 2 do not agree with Tables 1 and 3 because Table 2 also includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens. In addition, for Table 2:
- a. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness in order to claim the additional standard deductions for age or blindness. Treating these responses as if they were personal exemptions enables some comparability to be maintained in the State data between years starting with 1987, the first year for which the additional standard deductions were allowed for age and blindness, and earlier years when personal exemptions were allowed, instead. (A 1993 study shows that about 93 percent of all taxpayers age 65 or over checked this box for that year, even though many of these taxpayers itemized their deductions instead of using the standard deduction for age. This confirms the close relationship between responses for the former taxpayer

## Notes to Selected Historical and Other Data Tables

exemptions for age and responses for taxpayers claiming the additional standard deduction.)

b. "Itemized deductions" includes any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which tax was computed. Thus, total itemized deductions includes amounts reported by taxpayers with no "adjusted gross income," which is the income from which these deductions would normally be subtracted. See also Table 1, footnote 23.

c. "Income tax" includes the "alternative minimum tax," but differs from "total income tax" in Tables 1 and 3 in that it is after subtraction of all tax credits except the "earned income credit." For additional information, see footnotes 2(e) and 10 below (for an explanation of the treatment of the earned income credit), and Table 1, footnote 32.

d. "Total tax liability" differs from "income tax," shown above in Table 2, in that it is the sum of income tax after subtraction of all tax credits except the "earned income credit," and, in addition, includes the "alternative minimum tax," taxes from recapture of prior-year investment and low-income housing credits, tax applicable to Individual Retirement Arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, and certain other income-related taxes. See also footnotes 2e and 10, below, for an explanation of the treatment of the earned income credit.

e. "Earned income credit," limited somewhat starting with 1996, includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable. See also footnote 10, below.

[3] See footnote 2a, above.

[4] Less deficit.

[5] Not included in AGI.

[6] "Number," here, and elsewhere in Table 2, represents "Number of returns."

[7] See footnote 2b, above.

[8] Unlike Table 1, "total tax credits" excludes the "earned income credit," shown separately below, in Table 2.

[9] See footnote 2e, above; see also, Table 1, footnote 34.

[10] The refundable portion of the "earned income credit" equals the amount in excess of "total tax liability," which is shown below in Table 2 and defined in footnote 2d. The excess credit shown includes any "advance earned income credit payments" for those returns that had such an excess. See also, footnote 2e, above, and Table 1, footnote 34.

[11] See footnote 2c, above; see also Table 1, footnote 31.

[12] See footnote 2d, above.

[13] Reflects payments of the taxes listed in footnote 2d, above.

[14] See Table 1, footnote 34.

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

NOTE: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1997. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to the U.S. totals in Tables 1 and 3, as a result.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business, both of which could have been located in a State other than the State in which the taxpayer resided. In addition, for Tax Year 1996, taxpayers with certain Virginia postal ZIP codes were inadvertently classified as

## Notes to Selected Historical and Other Data Tables

Maryland returns during administrative processing. The data in Table 2 for these two States have, therefore, been adjusted, based on the distribution of Virginia and Maryland returns in the Statistics of Income samples of individual income tax returns for 1996. Although this sample is not normally used for State data, it was considered adequate for purposes of adjusting the data for these two States. Nevertheless, 1996 data for these two States in Table 2 may not be as accurate as they were for previous years.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Development Center Branch.

### Table 3

- [1] In addition to low-income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income, which are subject to the "alternative minimum tax" (included in "total income tax"), defined in footnote 32, Table 1.
- [2] AGI minus "total deductions, personal exemptions" will not equal "taxable income" because the total of deductions and exemptions could exceed AGI and, therefore, includes amounts that could not be used in computing taxable income.
- [3] Tax includes income tax after credits and the alternative minimum tax (see footnote 1).
- [4] Less than 0.05 percent.
- [5] Not computed.

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

### Table 4

- [1] Revised data for 1992, no longer shown, are available from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, September 1997.
- [2] Represents "income" from owner-occupied nonfarm housing (less actual rental income and subsidies);

proprietors' income; services to individuals furnished without payment by financial intermediaries (except life insurance carriers and private noninsured pension plans); employment-related food to employees, including that related to military and domestic service; standard military clothing issued to military personnel; and employees' lodging. Excludes employer-paid health and life insurance premiums (which are included in "other labor income (except fees)."

- [3] Represents income of low-income individuals not required to file individual income tax returns, estimates of unreported income included in the personal income measure, and the net effect of statistical errors or omissions in personal income and adjusted gross income measures.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *National Income and Product Accounts of the United States, 1929-94* (in preparation), and, for 1995-1997, *Survey of Current Business*.

### Tables 5 and 6

- [1] See Table 4 for the differences between personal income and adjusted gross income.
- [2] Beginning with 1987, data are not comparable with earlier years because of major changes in the definition of adjusted gross income.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *National Income and Product Accounts of the United States, 1929-94* (in preparation), and, for 1995-1997, *Survey of Current Business*, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

### Table 7

- [1] Sum of standard and itemized deductions, plus charitable deduction reported on standard deduction returns for Tax Years 1982-1986. For 1987-1988, total deductions also include "zero bracket amount" reported on a small number of returns (see footnote 4). Includes total deductions as reported by taxpayers, even if the total exceeds AGI and, therefore, could not be used.
- [2] See footnote 2, Tables 5 and 6.