by Therese Cruciano

axpayers filed 118.2 million U.S. individual income tax returns for Tax Year 1995, 2.0 percent more than for 1994. For 1995, adjusted gross income (AGI) exceeded \$4 trillion for the first time, increasing 7.2 percent to nearly \$4.2 trillion. The largest components of AGI, salaries and wages and taxable pensions and annuities, increased 5.8 percent and 7.6 percent, respectively. Other sizable increases included taxable interest (22.7 percent), net capital gain (less loss) (19.8 percent), taxable social security benefits (18.3 percent), and dividends (14.8 percent). The total exemption deduction increased 3.9 percent to \$584.5 billion and total deductions (itemized and standard) increased 5.6 percent to almost \$941.0 billion. With these deductions, taxable income increased 8.3 percent to equal \$2.8 trillion. All of these increases exceeded the 2.8 percent rate of inflation for 1995.

Total income tax rose 10.0 percent to \$588.4 billion, and the average tax rate increased 0.3 percentage points to 14.0 percent. Total tax credits increased 12.5 percent to \$10.0 billion, and the total earned income credit (EIC) increased 23.0 percent to reach nearly \$26.0 billion. The large increase in the amount of the EIC was primarily a result of the continued phase-in of changes contained in previous tax legislation.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, AGI for 1995 increased 7.2 percent to nearly \$4.2 trillion. This growth rate was substantially higher than the 2.8 percent annual inflation rate for the same period [1]. The principal components of AGI and statutory adjustments to AGI are presented in Figure B and Table 1. The largest component of AGI, salaries and wages, increased \$174.7 billion, or 5.8 percent, for 1995. The second largest component of AGI, taxable pensions and annuities, increased 7.6 percent, to \$221.1 billion. The largest percentage increase of any income item was for taxable interest, which increased 22.7 percent to \$154.8 billion. This increase, which reversed a four-year downward trend, may be partially due to interest rates being higher during most of 1995 than they were for 1994 [2].

Other income items with large percentage increases included net capital gain (less loss), which increased 19.8 percent to \$170.4 billion and taxable social security

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1994 and 1995

[Number of returns is in thousands-money amounts are in millions of dollars]

	1	994	1	995	
ltern	Number of returns	Amount	Number of returns	Amount	Percentage increase in amount
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income					
(less deficit)	115,943	3,907,518	118,218	4,189,354	7.2
Taxable income	92,793	2,597,980	94,612	2,813,826	8.3
Total income tax Alternative minimum	87,619	534,856	89,253	588,419	10.0
tax	369	2,212	414	2,291	3.6

benefits, which increased 18.3 percent to \$45.7 billion. In addition, partnership and S Corporation net income (less loss) increased 9.9 percent to \$125.8 billion, and dividends increased 14.8 percent to \$94.6 billion. Unemployment compensation declined 4.7 percent to \$19.3 billion, reflecting the 5.6 percent national unemployment rate for 1995, the lowest since 1990 [3].

Losses

Total negative income includes net negative income line items from individual tax returns [4]. Total negative income, i.e., net loss, included in AGI increased for 1995 by 3.5 percent to \$177.5 billion (Figure C). Accounting for 27.8 percent of total net losses, net operating loss increased 4.9 percent to \$49.3 billion [5]. Partnership and S Corporation net loss, the second largest component of the total, increased 1.9 percent to nearly \$40.7 billion. Other increases included total rent and royalty net loss, which increased 1.4 percent to \$26.1 billion; business or profession net loss, which increased 7.0 percent to reach \$16.0 billion. Net capital loss, which decreased 7.0 percent to \$9.7 billion, was the only net loss item showing a substantial decline for 1995.

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 5.2 percent to \$41.1 billion for 1995 (Figure D). The largest of all statutory adjustments was the self-employment tax deduction, representing 32.4 percent of the total. This adjustment increased 1.8 percent to \$13.3 billion for 1995. Payments to a self-employed retirement (Keogh) plan increased 6.6 percent to \$8.7 billion, while deductible payments to Individual Retirement Arrangements (IRAs) declined 0.6 percent to \$8.3 billion, continuing the

Figure B

Comparison of Total and Selected Sources of Adjusted Gross Income, Tax Years 1994 and 1995 [Number of returns is in thousands-money amounts are in millions of dollars]

	19	994	19	995	J	
	Number of returns	Amount	Number of returns	Amount	Percentage increase_in amount	Increase in amount
· · · · · · · · · · · · · · · ·	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) 1	115,943	3,907,518	118,218	4,189,354	7.2	281,836
Salaries and wages	99,356	3,026,778	101,139	3,201,457	5.8	174,679
Taxable interest	65,340	126,169	67,029	154,781	22.7	28,612
Dividends	25,235	82,410	26,214	94,592	14.8	12,182
Business or profession net income (less loss)	15, 9 44	166,204	16,173	169,343	1.9	3,139
Net capital gain (less loss) 2	18,823	142,288	19,963	170,415	19.8	28,127
Net gain (less loss), sales of property other than capital assets	1,775	-3,189	1,777	-3,010	5.6	179
Taxable social security benefits	5,892	38,639	6,598	45,715	18.3	7,076
Total rent and royalty net income (less loss) 3	10,126	15,967	10,224	17,193	7.7	1,226
Partnership and S Corporation net income (less loss)	5,590	114,386	5,622	125,752	9.9	11,366
Estate and trust net income (less loss)	508	5,493	548	6,054	10.2	561
Farm net income (less loss)	2,242	-7,378	2,219	-7,850	-6.4	-472
Unemployment compensation	8,531	20,285	7,985	19,336	-4.7	-949
Taxable pensions and annuities	17,894	205,423	18,415	221,053	7.6	15,630
-Taxable Individual Retirement Arrangement distributions		33,106		37,316	12.7	
Other net income (less loss) 4	5,454	21,915	n.a.	23,385	6.7	1,470
Gambling earnings 5		n.a.	1,021	7,867	n.a.	n.a.

n.a. - Not available.

¹ Sources of adjusted gross income shown are incomplete and, therefore, do not add to total adjusted gross income.

² Includes capital gain distributions not reported on Schedule D.

³ Includes farm rental net income (less loss).

⁴ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion ⁵ Newly edited item for 1995, included in other net income (less loss).

downward trend that began with 1986.

Deductions

The total standard deduction claimed on 1995 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 4.1 percent to \$413.6 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), equaled \$941.0 billion, an increase of 5.6 percent. (See the Changes in Law section of this article for a definition of the itemized deduction limitation.)

The number of returns claiming a standard deduction increased 1.6 percent for 1995, accounting for 70.4 percent of all returns filed and 44.0 percent of the total deductions amount. The 1995 average standard deduction equaled \$4,970, up \$124 from the average for 1994. The increase was largely due to inflation-indexing of the standard deduction amounts.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 28.8 percent of all returns filed and represented 56.0 percent of the total deductions amount [6]. The average total for itemized deductions (after limitation) equaled \$15,507, up \$556 from the average for 1994.

Total itemized deductions (before limitation) increased 7.1 percent for 1995. All of the itemized deductions for 1995 increased, except for casualty and theft losses, which decreased 49.0 percent to \$1.8 billion. Interest paid constituted the largest portion (39.6 percent) of the total, with home mortgage interest accounting for 94.4 percent of total interest paid. The remaining portion of interest paid was divided between investment interest and deductible points paid on a mortgage. The home mortgage interest deduction increased 9.4 percent and the total interest paid deduction increased 9.0 percent to \$215.1 billion. The taxes paid deduction increased 7.3 percent to \$188.6 billion, and comprised 34.7 percent of total itemized deductions (before limitation). Among the other deductions, charitable contributions increased 6.3 percent to \$75.0 billion, medical and dental expenses increased 2.2 percent to almost \$27.0 billion, and gambling losses and other unlimited miscellaneous deductions increased 24.6 percent to \$4.5 billion.

The AGI threshold for the limitation of itemized deduc-

Figure C

Comparison of Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 1994 and 1995

[Number of returns is in thousands--money amounts are in millions of dollars]

	1	994	19	95	
ltern	Number of retums	Amount	Number of retums	Amount	Percentage increase in amount
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	171,593	n.a.	177,514	3.5
Business or profession net loss	3,762	21,005	3,956	22,466	7.0
let capital loss 1	5,617	10,442	5,134	9,715	-7.0
let loss, sales of property other than capital assets	973	8,757	975	8,745	-0.1
otal rent and royalty net loss 2	4,699	25,783	4,766	26,140	1.4
artnership and S Corporation net loss	2,098	39,891	2,055	40,666	1.9
state and trust net loss	44	598	41	817	36.6
arm net loss	1,485	15,775	1,493	16,042	1.7
et operating loss ^a	431	47,045	505	49,331	4.9
Other net loss 4	172	2,297	210	3,592	56.4

n.a. - Not available.

Includes only the portion of capital losses deducted during the calculation of adjusted gross income.

² Includes farm rental net loss

* See footnote 5 of this article for a definition of net operating loss.

4 Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

Figure D

Selected Statutory Adjustments, Tax Years 1994 and 1995

[Number of returns is in thousands--money amounts are in millions of dollars]

	19	94	19	95]	
ltem	Number of retums	Amount	Number of returns	Amount	Percentage increase in amount	
	(1)	(2)	(3)	(4)	(5)	
Total statutory adjustments 1	17,859	39,103	18,209	41,140	5.2	
Payments to an Individual Retirement Arrangement	4,319	8,389	4,301	8,338	-0.6	
Moving expenses	799	1,549	880	1,720	11.0	
Self-employment tax deduction	12,735	13,105	12,849	13,342	1.8	
Self-employed health insurance deduction 2	1,483	1,184	3,011	2,601	119.7	
avments to a self-employed retirement (Keogh) plan	996	8,195	1,032	8,734	6.6	
orfeited interest penalty	636	137	804	204	48.9	
Alimony paid	639	5,514	568	5,226	-5.2	

1 Includes adjustments not shown separately.

² This deduction expired in 1993 and was not reinstated and made permanent until April 1995. Taxpayers who wished to claim this deduction for 1994 but had already filed their returns, had to file amended returns, which are not reflected in these statistics. Therefore, the number of returns claiming the deduction and the amount of the deduction for 1994 are understated.

tions increased to \$114,700 (\$57,350 if married filing separately) for 1995. Due to this limitation, 3.7 million higher-income taxpayers were unable to deduct nearly \$15.6 billion in itemized deductions, an increase of 16.5 percent from the 1994 amount.

Taxable Income and Total Income Tax

For 1995, AGI grew at a lower annual rate than taxable income, 7.2 percent compared to 8.3 percent (Figure A). Since taxable income is the result of AGI less exemptions and deductions, smaller increases in deductions (5.6 percent) and exemption amounts deducted (3.9 percent) resulted in a larger percentage increase in taxable income. Taxable income totaled over \$2.8 trillion, and total income tax increased 10.0 percent to \$588.4 billion. The alternative minimum tax rose 3.6 percent to \$2.3 billion.

Average AGI reported on 1995 individual income tax returns was \$35,438, and average taxable income was \$29,741 [7]. These amounts represent a growth of 5.2 percent and 6.2 percent, respectively, from the 1994

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 1994 and 1995 [Number of returns is in thousands-money amounts are in millions of dollars]

	19	94	19	95	,
Item	Number		Number		Percentage
	of	Amount	of	Amount	increase in
······································	returns-1		returns-1		amount
	(1)	(2)	(3)	(4)	(5)
Total itemized deductions before limitation	33,018	507,010 ²	34,008	542,931	7.1
Medical and dental expenses	5,229	26,378	5,351	26,964	2.2
Taxes paid	32,569	175,848	33,530	188,644	7.3
Interest paid ³	27,873	197,240	28,705	215,078	9.0
Home mortgage interest	27,518	185,709	28,350	203,074	9.4
Charitable contributions	29,849	70,545	30,541	74,992	6.3
Casualty and theft iosses	225	3,484	152	1,776	-49.0
Miscellaneous deductions after AGI limitation	7,977	29,496	7,979	31,027	5.2
Gambling losses and other unlimited miscellaneous deductions				4,450	
Itemized deductions in excess of limitation	3,378	13,356	3,710	15,557	16.5
Total itemized deductions after limitation	33,018	493,654	34,008	527,374	6.8
Total standard deduction	81,947	397,106	83,223	413,585	4.1
Total deductions (after itemized deduction limitation)	114,965	890,760	117,230	940,959	5.6

Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

- 2 Total deductions for 1994 include \$448 million in prior-year-moving expenses.

³ Includes investment interest and deductible mortgage "points" not shown separately.

amounts of \$33,702 (average AGI) and \$27,998 (average taxable income). Figure F shows that the average tax rate for 1995 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 14.0 percent, 0.3 percentage points more than for 1994. In the statistics, all income size classes except the highest had average tax rates that were the same as, or lower than, those shown for 1994. The increased average tax rate for 1995 most likely resulted from taxpayers, as a whole, earning more income and, thus, moving into higher tax brackets. For example, the highest income size class ("\$1,000,000 or more") had an increased number of taxpayers (up 24.3 percent) and AGI (up 25.2 percent). Consequently, these taxpayers faced higher tax rates and higher average taxes. This income size class showed a 31.4 percent average tax rate, 0.3 percentage points higher than the 1994 rate. These highest-income taxpayers comprised less than 1 percent of all taxpayers for 1995. The constant or lower average tax rates for the remaining income size classes for 1995 were mainly the result of inflation-indexing of the size of the standard deduction, the size of the deduction for personal exemptions, and the width of the tax rate brackets.

Tax Credits

Statistics for the earned income credit (EIC) and the other tax credits are shown in Tables 2 and 4. Total tax credits increased 12.5 percent, or \$1.1 billion, for 1995 to over \$10.0 billion (Figure G). With the exception of the child care credit, which decreased 0.3 percent, all of the tax credits increased for 1995. The change in total tax credits_was primarily a result of increases in the earned income credit (used to offset income tax before credits) and the foreign tax credit, the two largest credits. The portion of the earned income credit used to offset income tax before credits increased 12.9 percent to \$3.1 billion, and the foreign tax credit increased 28.4 percent to nearly \$3.0 billion.

Unlike other tax credits, the EIC may not only offset income tax before credits, but may also offset all other taxes and may even be refundable. The refundable portion, the largest segment of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit, or whose EIC exceeded income tax (and other income-related taxes). The refundable portion of the EIC totaled \$20.8 billion for 1995, an increase of 25.5 percent from 1994 (Figure H).

Over 19.3 million taxpayers claimed the earned income credit for 1995, an increase of 1.7 percent from 1994. The total earned income credit, however, increased 23.0 percent to nearly \$26.0 billion, largely due to the continued phase-in of eligibility levels and increased rates for taxpayers with qualifying children [8]. (See the Changes in Law section of this article for more details on the earned income credit.) For taxpayers with no qualifying children, the only changes in eligibility levels and rates were due to inflation-

Figure F

Number of Returns, Adjusted Gross Income, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1994 and 1995

[Number of returns is in thousands--money amounts are in millions of dollars]

					S	ize of adjus	ted gross inc	ome			
Tax year, item			\$1	\$10,000	\$20,000	\$30,000	\$50,000	\$100,000	\$200,000	\$500,000	\$1,000,000
	Total	Under	under	under	under	under	under	under	under	under	or
		\$1 ¹	\$10,000	\$20,000	\$30,000	\$50,000	\$100,000	\$200,000	\$500,000	\$1,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tax Year 1995:											
Number of returns	118,218	944	28,629	24,948	17,818	21,479	19,054	4,075	1,007	178	87
Adjusted gross income											
(less deficit)		-55,254	142,208	367,736	438,600	837,130	1,286,855	532,030	292,118	120,347	227,583
Total income tax	588,419	88	2,491	17,415	34,672	86,037	167,991	97,240	74,630	36,316	71,540
Tax as a percentage											
of adjusted gross income (less deficit)	14.0	(*)	1.8	4.7	7.9	10.3	13.1	18.3	25.5	30.2	31.4
· ·	14.0	9	1.0	4.7	7.0	10.0	10.1	10.0	20.0	00.2	04
Tax Year 1994:	445.040	050	00.007	04 070	17 704	21,038	17,911	3,405	890	149	70
Number of returns	115,943	953	28,867	24,876	17,784	21,000	17,511	3,403	030	143	70
Adjusted gross income (less deficit)	3,907,518	-53,629	144,698	366,640	438,970	821,909	1,203,690	446,517	256,193	100,695	181,833
Total income tax	534,856	102	2,602	17,543	35,481	85,474	158,393	82,665	65,582	30,376	56.637
Tax as a percentage	004,000		-,002	,010			,				
of adjusted gross income											
(less deficit)	13.7	(²)	1.8	4.8	8.1	10.4	13.2	18.5	25.6	30.2	31.1
Change in percentage points,											
tax as a percentage of ad-											
justed gross income (less										. 4.	
deficit), 1995 over 1994	0.3	(3)	(*)	-0.1	-0.2	-0.1	-0.1	-0.2	-0.1	(*)	0.3

Includes returns with adjusted gross deficit.

²Percentage not computed.

^aDifference not computed.

Difference is less than 0.05 percentage points. NOTE: Detail may not add to totals because of rounding.

indexing. The number of EIC returns with no qualifying children and the amount of EIC claimed on these returns decreased 13.7 percent and 10.2 percent, respectively. The phase-in of tax legislation only affected the maximum EIC rates for taxpayers with one qualifying child. The number of returns for this group increased 18.1 percent, and the amount of EIC claimed increased 12.7 percent. The phase-in of tax legislation for taxpayers with two or more qualifying children affected eligibility levels, the maximum EIC amount, and the maximum EIC rate. While the number of these taxpayers only increased 10.8 percent, the amount of EIC claimed by taxpayers with two or more qualifying children increased 38.6 percent. Similar percentage changes are shown in Figure H for the numbers of returns and amounts of the refundable portion of the EIC.

Historical Trends in Constant Dollars

As shown in Figure I, both AGI and salaries and wages showed large increases in constant dollars for 1995. Both salaries and wages and AGI decreased (in constant dollars) beginning with 1980, and continued to decline until 1982. For 1983, AGI increased and continued to steadily increase through 1986. Between 1988 and 1993, constant dollar AGI fluctuated within a narrow band before increasing substantially for both 1994 and 1995. The trend for salaries and wages over this same period is comparable.

Over the same period, total income tax varied dramatically (Figure J). For 1980 and 1981, total income tax (in constant dollars) increased gradually, then declined sharply between 1981 and 1983, coinciding with the lower tax rates provided by the Economic Recovery Tax Act of 1981 (ERTA81). Although the ERTA81 tax reductions were still being phased in, total income tax increased for 1984, and continued to increase through 1986, as AGI began to steadily climb. Total income tax decreased for 1987, the first year under the Tax Reform Act of 1986 (TRA86), as the maximum tax rate was reduced from 50 percent to 38.5 percent. For 1988, total income tax rebounded as AGI increased. Between 1988 and 1991, total income tax (in constant dollars) declined modestly each year, mirroring the gradual decline of AGI. For 1992, total income tax increased, and continued to increase until

Figure G

Selected Tax Credits, Tax Years 1994 and 1995

[Number of returns is in thousands-money amounts are in millions of dollars]

	18	994	19	95 .	•
Item	Number of returns	Amount	Number of returns	Amount	Percentage increase in amount
	(1)	(2)	(3)	(4)	(5)
Total tax credits 1	15,042	8,927	15,240	10,040	12.5
Child care credit	6,012	2,526	5,964	2,518	-0.3
Credit for the elderly or disabled	222	47	252	48	3.1 ^s
Earned income credit 2	7,756	2,786	7,851	3,146	12.9
Foreign tax credit	1,546	2,309	1,731	2,965	28.4
General business credit	301	- 690	268	703	1.9
Minimum tax credit	77	377	107	469	24.4

1 Includes credits not shown separately.

* Represents portion of earned income credit used to offset income tax before credits

* Percentage increase calculated before rounding.

Figure H

Earned Income Credit, Tax Years 1994 and 1995

[Number of returns is in thousands--money amounts are in millions of dollars]

	19	194	19	95	•
ttem	Number of returns	Amount	Number of returns	Amount	Percentage increase in amount
			(3)		
Total earned Income credit (EIC)	19,017	21,105	19,334	25,956	23.0
EIC for returns with no qualifying children	4,081	686	3,520	616	-10.2
EIC for returns with one qualifying child	6,996	10,172	8,264	11,465	12.7
EIC for returns with two or more qualifying children	6,813	10,014	7,550	13,875	38.6
Refundable earned income credit (EIC)	14,654	16,598	15,178	20,829	25.5
EIC for returns with no qualifying children	2,622	477	2,249	420	-11.9
EIC for returns with one qualifying child	5,709	8,221	6,536	8,828	7.4
EIC for returns with two or more qualifying children	5,588	8,147	6,393	11,581	42.2

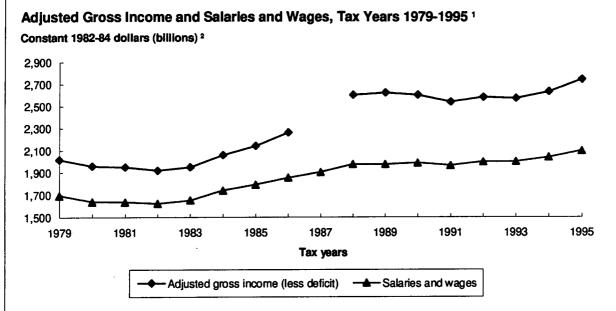
1995, reflecting higher AGI and higher tax rates (for 1993 and later years).

Net capital gain (less loss) is the sum of capital gain distributions reported on Form 1040 and sales of capital assets reported on Schedule D (net gain less loss).

Figure K shows that, in constant dollars, net capital gain (less loss) increased 16.5 percent and capital gain distributions (reported on Schedule D and Form 1040) increased 23.6 percent for 1995. Net capital gain (less loss) decreased 9.6 percent, 25.6 percent, and 13.7 percent for 1989, 1990, and 1991, respectively. The post-recession years of 1992 and 1993 were marked with double-digit growth in net capital gain (less loss), before 1994 saw a decline of 3.8 percent. The constant-dollar percentage changes in capital gain distributions for this same period were larger. After increasing 34.9 percent for 1989, these distributions declined 32.4 percent for 1990 and then rebounded by 14.6 percent the following year. Similarly to net capital gain (less loss), 1992 and 1993 saw large increases in capital gain distributions (54.5 percent and 56.8 percent, respectively) before the decline reported for 1994. Although 1995 showed the highest capital gain distributions of recent years, net capital gain (less loss) was still below the constant-dollar level shown for 1988.

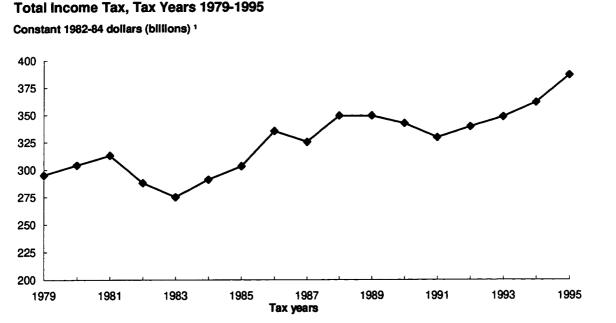
Figure L presents several income, deduction, and tax items (in constant dollars) over time. Real taxable interest declined annually between 1990 and 1994. For 1992 and 1993, these declines were substantial, 24.8 percent and 21.6 percent, respectively. The increase for 1995, while quite large, only brought the taxable interest amount to levels less than those reported for 1992, and far below (42.8 percent) the maximum amount reported for 1989. Dividends decreased for 1990, and continued to decline until 1994, when they showed a slight increase. However,

Figure I



¹ The increase in adjusted gross income (less deficit) (AGI) is not shown for Tax Year 1987 because the definition of this item changed substantially beginning in 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1988 to 1995.
 ² Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

Figure J



¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

Figure K

Net Capital Gain and Capital Gain Distributions, Tax Years 1988-1995 [Number of returns is in thousands-money amounts are in millions of dollars]

		Net capital ga	uin (less loss) 1			Capital gain	distributions 1	
			Constant 19	82-84 dollars ²		-	Constant 19	82-84 dollars 2
Tax.year	Number.of	Current		Percentage	Number_of	Current		Percentage
	returns	dollars	Amount	increase	returns	dollars	Amount	increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6

N/A - Not applicable

Includes capital gain distributions not reported on Schedule D.

Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

the 11.6-percent increase for 1995 still left the dividends amount slightly below the amount reported for 1989.

Constant-dollar business or profession net income (less loss) fluctuated with increases and decreases, within a narrow range, between 1988 and 1995. This trend continued with the 0.9 percent decline for 1995. Taxable Individual Retirement Arrangement (IRA) distributions showed substantial increases for recent years, with the 1995 amount more than double the level shown for 1988. Taxable social security benefits increased each year since 1988. The large increase for 1994 reflected the change in law requiring up to 85 percent of social security benefits to be included in taxable income for some beneficiaries. Taxable pensions and annuities increased annually since 1979, with double-digit growth for 1983 through 1987. Tax Year 1995 levels were nearly three times the amount reported for 1979. Total rent and royalty net income (less loss) and partnership and S Corporation net income (less loss) both showed large increases and large decreases over time. For most of the 1980's, rent and royalty net income (less loss) decreased annually, and for many years the total was negative. This trend changed with TRA86 and its passive loss rules [9]. For 1991, this item finally reached a level exceeding the amount reported for 1981, and continued to increase through 1995. Similarly, partnership and S Corporation net income (less loss) was negative from 1981 through 1986. For 1987, this item reached a level higher than the amount reported for 1979. Partnership and S Corporation net income (less loss) more than doubled between 1987 and 1988 and, despite a decline for 1991, steadily increased through 1995. Real Tax Year 1995 amounts were over four times the amount

reported for 1979.

The inflation-adjusted amount of total itemized deductions after limitation increased from 1979 through 1986, then declined for the next two years because of provisions in TRA86. The amounts increased slightly the next two years, but beginning with 1991, when itemized deductions were limited for taxpayers with AGI above certain income thresholds, total itemized deductions decreased again. The total itemized deduction amount reported for 1995 nearly matches the level shown for 1984. During this same period, the real itemized deduction for charitable contributions increased each year until 1987, when provisions of TRA86 reduced the total number of itemizers. Since 1987, this deduction increased for most years.

The fluctuations in alternative minimum tax shown for 1988 through 1995 reflect the changes in law. For 1989, when the AMT exclusion was phased out, AMT declined 22.9 percent. Likewise, AMT showed double-digit growth for both 1991 and 1993, coinciding with increases in the AMT rate introduced for these years.

With the exception of 1985, the real value of the total earned income credit declined from 1980 through 1986. Tax Year 1987 showed the largest percentage increase in the EIC, 89.0 percent, primarily due to the increases in both the rate and the base of the credit. Since 1987, total EIC increased each year, exhibiting double-digit growth for many of the these years. The total EIC amount for 1995 was more than six times the level reported for 1979.

Summary

For 1995, both AGI and taxable income grew at over twice the annual rate of inflation (2.8 percent). AGI

Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant 1982-84 Dollars, Tax Years 1979-1995 [Money amounts are in millions of dollars]

Tax year	Taxabk	e interest	Divi	dends	profession	ness or net income s loss)	Individual Arran	xable Retirement gement butions	social	xable security nefits		native lum tax
	Amount		Arnount		Amount		Amount	J	Amount		Amount	
	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage
	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase
	dollars)1		dollars)1		dollars)1		dollars)1		dollars)1		dollars)1	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	869	N/A
1989	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	670	-22.9
1990	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	635	-5.2
1991	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	891	40.3
1992	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	967	8.5
1993	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	1,421	46.9
1994	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	1,493	5.1
1995	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	1,503	0.7
		able		ent and		ship and		temized		ritable		
		ons and		et income		poration		ctions		butions		earned
		uities		iloss)		e (less loss)		nitation ²		uction		e credit
Tax year	Amount		Amount	[]	Amount		Amount	[Amount		Amount	
	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage	(Constant	Percentage
	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase	1982-84	increase
	dollars)1		dollars)1		dollars) ¹		dollars)1		dollars)1		dollars)1	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1979	51,441	N/A	6,668	N/A	20,222	N/A	253,676	N/A	30,593	N/A	2,826	N/A
1980	52,597	2.2	4,982	-25.3	12,256	-39.4	264,597	4.3	31,322	2.4	2,410	-14.7
1981	57,081	8.5	3,368	-32.4	-1,050	(3)	282,121	6.6	33,884	8.2	2,103	-12.7
1982	62,304	9.2	-2,238	(3)	-1,822	-73.5	294,825	4.5	34,686	2.4	1,840	-12.5
1983	70,094	12.5	-5,409	-141.7	-530	70.9	310,877	5.4	37,829	9.1	1,801	-2.1
1984	77,428	10.5	-9,127	-68.7	-2,183	-311.9	345,405	11.1	40,539	7.2	1,574	-12.6
1985 1986	88,379 98,263	14.1 11.2	-12,048 -13,953	-32.0 -15.8	-2,348 -5,346	-7.6 -127.7	376,416 407,900	9.0 8.4	44,575 49,102	10.0 10.2	1,940 1,831	23.3 -5.6
1986	109,819	11.2	-13,555	41.6	-5,346 21,403	-127.7 (³)	345,088	-15.4	43,683	-11.0	3,460	-5.6 89.0
					-							
1988	117,317	6.8	-1,081	86.7	48,250	125.4	334,080	-3.2	43,068	-1.4	4,984	44.0
1989 1990	118,837 121,878	1.3 2.6	-1,160 2,880	-7.3	50,881 51,279	5.5 0.8	347,563 350,792	4.0 0.9	44,725 43,797	3.8 -2.1	5,319	6.7 8.5
1990	129,590	2.0 6.3	2,880	(³) 32.4	46,395	-9.5	350,792	-2.1	43,797 44,474	-2.1	5,771 7,676	8.5 33.0
1992	132,924	6.3 2.6	6.878	80.3	40,395 62,474	-9.5 34.7	343,562	-2.1 (3)	44,474	2.3	8,682	33.0 13.1
1993	134,266	1.0	9,280	34.9	64,269	2.9	339,380	-1.2	45,505 47,304	4.0	10,752	23.8
1994		3.2	10,774	16.1	77,183	2.3	333,100	-1.2	47,601	4.0 0.6	14,241	23.8 32.4
1994	138.625	3.2 1	10.//4	16.1	//.181		- 333, 100 1					

N/A - Not applicable.

¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details. ² Iterrized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

³ Percentage not calculated.

increased 7.2 percent and taxable income increased 8.3 percent. These substantial increases contributed to the 10.0 percent increase in total income tax. The average tax rate increased 0.3 percentage points for the highest income size class, but either declined or remained the same as the 1994 rate for all other income size classes. Overall, the average tax rate increased for 1995 from 13.7 percent to 14.0 percent.

The largest components of AGI, salaries and wages and taxable pensions and annuities, increased 5.8 percent and

7.6 percent, respectively. A number of other income items contributed to the growth of AGI: taxable interest increased 22.7 percent; net capital gain (less loss) increased 19.8 percent; taxable social security benefits increased 18.3 percent; and dividends increased 14.8 percent. While 1995 saw record levels reported for most of these items, taxable interest, net capital gain (less loss), and dividends were still below the 1988 level (in constant dollars). Between 1994 and 1995, the number of returns claiming the earned income credit increased only 1.7 percent, yet the total amount of the credit increased 23.0 percent, mainly as the result of the phase-in of changes enacted in 1993.

Changes in Law

The following is a list of Federal tax law and Internal Revenue Service administrative changes that had a major bearing on the 1995 data presented in this article. In general, the definitions used in this article are the same as those in section 4 of *Statistics of Income--Individual Income Tax Returns 1994--Publication 1304.*

Earned Income Credit -- As with previous years, the maximum amount of the earned income credit increased, as did the amount of earned income and AGI an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased (due to inflation-indexing) 2.6 percent, from \$306 to \$314. The EIC rate for these taxpayers remained 7.65 percent of EIC income. For taxpayers with no qualifying children, earned income and AGI had to be less than \$9,230 (up 2.6 percent from \$9,000 for 1994). For taxpayers with one qualifying child, the maximum credit increased (due to inflation-indexing) 2.7 percent, from \$2,038 to \$2,094. The EIC rate for these taxpayers increased from 26.3 percent to 34.0 percent of EIC income. For taxpayers with two or more qualifying children, the maximum credit rose 23.0 percent, from \$2,528 to \$3,110. The EIC rate for these taxpayers increased from 30.0 percent to 36.0 percent of EIC income. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$24,396 (up 2.7 percent from \$23,755 for 1994) for one qualifying child, or less than \$26,673 (up 5.4 percent from \$25,296 for 1994) for two or more qualifying children.

Exemption Amount--Indexing for inflation allowed a taxpayer to claim a \$2,500 deduction for each exemption to which he or she was entitled for 1995, a \$50 increase over the amount allowed for 1994. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, from \$111,800 to \$114,700 for single filers; \$167,700 to \$172,050 for married persons filing jointly and surviving spouses; \$139,750 to \$143,350 for heads of household; and \$83,850 to \$86,025 for married persons filing separately. For 1995, the phaseout of the deduction for exemptions was completed at AGI levels above \$237,200 for single filers; \$294,550 for married persons filing jointly and surviving spouses; \$265,850 for heads of household; and \$147,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Form 1040EZ--For the first time, taxpayers were permitted to report unemployment compensation on Form 1040EZ.

Form 8615, Tax For Children Under Age 14 Who Have Investment Income of More Than \$1,300--The amount of investment income a child under age 14 could have without having to file Form 8615 increased from \$1,200 to \$1,300.

Household Employment Taxes--For 1995, taxpayers paying domestic employees \$1,000 or more generally had to pay social security and Medicare taxes for these employees. The taxes were paid with the income tax return by filing Schedule H, Household Employment Taxes. (Household employment taxes are reflected in the statistics for "total tax liability" and are tabulated in Table 2.) Previously, social security and Medicare taxes for household employees were reported quarterly on Form 942, Employer's Quarterly Tax Return for Household Employees.

Itemized Deductions--If a taxpayer's AGI was greaterthan \$114,700 (\$57,350 if married filing separately), some types of his or her itemized deductions were limited; this threshold increased from \$111,800 (\$55,900) for 1994, as a result of indexing for inflation. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the deductions that were subject to the limitation, or (b) 3 percent of AGI in excess of the limitation threshold.

Self-employed Health Insurance Deduction--The selfemployed health insurance deduction, which expired on December 31, 1993, was retroactively extended and made permanent. In addition, the percentage of health insurance premiums that self-employed taxpayers were able to deduct increased from 25 percent to 30 percent.

Self-employment Tax--The ceiling on taxable "selfemployment income" was changed for 1995. The maximum amount of net earnings subject to the social security part of self-employment tax increased to \$61,200. This threshold was increased from \$60,600 for 1994, as a result of indexing for inflation.

Social Security Numbers--Taxpayers were required to provide the social security number for each dependent claimed on their income tax return and for each dependent listed on Schedule EIC, unless the dependent was born after October 1995.

Standard Deduction -- The basic standard deduction and

additional standard deduction for age or blindness increased for 1995 as a result of inflation-indexing. For single filers, the basic standard deduction rose from \$3,800 to \$3,900; for married persons filing jointly or surviving spouses, from \$6,350 to \$6,550; for married persons filing separately, from \$3,175 to \$3,275; and for heads of household, from \$5,600 to \$5,750. The basic standard deduction claimed by filers who were dependents of other taxpayers increased from \$600 to \$650. The additional standard deduction for people age 65 or older or the blind remained \$950 for single filers and heads of households, and \$750 for married persons filing jointly, surviving spouses, and married persons filing separately.

Tax Brackets -- To counterbalance the effects of inflation, the boundaries for the tax brackets were widened. The 15 percent bracket applied to taxable income equal to or below \$23,350 (\$22,750 for 1994) for single filers; \$39,000 (\$38,000 for 1994) for joint filers or surviving spouses; \$19,500 (\$19,000 for 1994) for married persons filing separately; and \$31,250 (\$30,500 for 1994) for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$56,550 (\$55,100 for 1994) for single filers; \$94,250 (\$91,850 for 1994) for joint filers or surviving spouses; \$47,125 (\$45,925 for 1994) for married persons filing separately; and \$80,750 (\$78,700 for 1994) for heads of household. The 31 percent tax bracket applied to taxable income in excess of the 28 percent bracket ceiling and equal to or below \$117,950 (\$115,000 for 1994) for single filers; \$143,600 (\$140,000 for 1994) for joint filers or surviving spouses; \$71,800 (\$70,000 for 1994) for married persons filing separately; and \$130,800 (127,500 for 1994) for heads of households. The 36 percent tax bracket applied to taxable income in excess of the 31 percent bracket ceiling and equal to or below \$256,500 (\$250,000 for 1994) for single filers, joint filers or surviving spouses, and heads of households and \$128,250 (\$125,000 for 1994) for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040T, and 1040PC; including electronically-filed returns) filed during Calendar Year 1996. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes [10]. Returns were then selected at rates ranging from 0.02 percent to 100 percent. The 1995 data are based on a sample of 114,591 returns and an estimated final population of 118,650,252 returns. The corresponding sample and population for the 1994 data were 108,861 and 116,878,243 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Estimated CV's for the numbers of returns and money amounts for selected income items are presented in Figure M. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Notes and References

 U.S. Department of Labor, Bureau of Labor Statistics, Monthly Labor Review. The consumer price index (CPI-U) represents annual averages of monthly figures and reflects buying patterns of all urban consumers (1982-84=100):

Year	<u>CPI-U</u>	Year	<u>CPI-U</u>
1995	152.4	1986	109.6
1994	148.2	1985	107.6
1993	144.5	1984	103.9
1992	140.3	1983	99.6
1991	136.2	1982	96.5
1 990	130.7	1981	90.9
1989	124.0	1980	82.4
1988	118.3	1979	72.6
1987	113.6		

- "A26 Domestic Financial Statistics, Interest Rates," Federal Reserve Bulletin, July 1995, September 1995, December 1995, Volume 81; and March 1996, Volume 82.
- [3] U.S. Bureau of Labor Statistics as reported in Economic Report of the President, 1996, p. 346.
- [4] For purposes of this article, total negative income is a compilation of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040PC, and electronically-filed returns) for which a loss was reported by the taxpayer. The Form 1040 income tax return entry for Schedule E, Supplemental Income

Figure M

Coefficients of Variation for Selected Items, Tax Year 1995

[Number of returns is in thousands--money amounts are in millions of dollars--coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation	
	(1)	(2)	(3)	(4)	- -
Adjusted gross income (less deficit)		0.06	4,189,354	0.17	
Salaries and wages		0.18	3.201.457	0.28	
Business or profession:			0,201,107		
Net income		0.68	191.810	1.16	1
Net loss		1.85	22,466	2.32	
Net capital gain (less loss) reported on Schedule D:	0,000	1.00	22,400	2.52	·
Net gain		1.18	176.473	0.87	
Net loss	5,134	1.78	9,715	1.92	
Texable Individual Retirement Arrangement distributions		1.94	37.316	3.11	
Taxable pensions and annuities	-,	0.95	221,053	1.40	- -
Partnership and S Corporation:		0.00	221,000	1.40	
Net income	3,567	1.74	166.419	1.05	
Net loss		2.61	40,666	1.65	
Estate and trust:	2,000	. 2.01	40,000	1.05	
Net income		5.20	6.871	4.81	
_Net loss	41	15.91	817	7.08	
Unemployment compensation		1.74	19.336	2.35	
Texable social security benefits		1.56	45,715	1.89	
Other income:	0,000	1.00	40,710	1.00	
Net income		1.99	19,111	2.70	
Net loss		8.28	3,592	6.56	
Payments to an Individual Retirement Arrangement.		2.15	8.338	2.22	
Moving expenses adjustment	start market is shown in the start	5.22	1,720	7.45	
Deduction for self-employment tax		0.75	13.342	1.13	
Self-employed health insurance deduction		1.83	2.601	2.01	
Total statutory adjustments		0.78	41,140	1.24	
Total standard deduction		0.24	413.585	0.31	
interest paid deduction		0.65	215,078	0.72	
Taxes paid deduction		0.57	188,644	0.50	
Charitable contributions deduction		0.61	74,992	0.96	
Fotal iternized deductions after limitation		0.56	527,374	0.55	
raxable income		0.24	2.813.826	0.22	
Total earned income credit		0.98	25,956	1.20	
Foreign tax credit		1.69	2,965	4.28	
Total tax credits		1.17	10,040	1.67	
fotal income tax		0.27	588,419	0.24	j j

and Loss (From rental real estate, royalties, partnerships, S Corporations, estates, trusts, REMICs, etc.), was separated into the following components: rent and royalty net loss, partnership and S Corporation net loss, and estate and trust net loss. When any of these components were negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of estate and trust net loss, rather than the \$8,000 netted total of both sources of supplemental income.

- [5] Net operating loss is a carryover of the loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income and edited separately for SOI purposes.
- [6] The remaining 0.8 percent of the returns did not claim either a standard deduction or itemized deductions because no AGI was reported.

[7] Average AGI is defined as the amount of AGI

divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with "total income tax" (the sum of income tax after credits and the alternative minimum tax) present.

- U.S. Congress, Omnibus Budget Reconciliation Act of 1993 (H.R. 2264, 103rd Congress; Public Law 103-66), August 10, 1993.
- [9] Losses generated by any "flow-through" business activity (i.e., such as partnerships or S Corporations for which profits and certain other amounts are passed through to the owners for taxation) in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations

of the activity) are categorized as passive activity losses. TRA86 gradually eliminated the use of passive losses as offsets to nonpassive income, such as salaries and wages. TRA86 provided for a 5-year phase-in (ending in 1991) of the limitations on passive losses for investments made prior to 1987; since Tax Year 1991, the restrictions applied to all passive losses. However, exceptions up to \$25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.

[10] Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual); Schedule C, Profit or Loss from Business (Sole Proprietorship); and Schedule F, Profit or Loss From Farming.

Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted	Number of	Adjusted gross		and wages		ə interest		pt interest 1	.
gross income	returns	income	Number	1	Number		Number		
		(less deficit)	of	Amount	of	Amount		Amount	_
			returns		returns		returns		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns	118,218,327	4,189,353,615	101,138,651	3,201,456,569	67,028,830	154,780,538	5,006,129	48,518,428	
o adjusted gross income	944,141	-55,253,648	313,169	7,018,887	577,655	3,858,235	57,486	900,532	
l under \$5,000	14,646,131	37,604,828	11,808,697	32,697,088	5,032,706	2,563,059	149,163	312,366	
,000 under \$10,000	13,982,404	104,603,365	11,236,571	78,275,001	4,844,496	6,065,788	193,946	963,240	
10,000 under \$15,000	13,562,088	169,317,443	10,831,185	125,644,313	5,400,204	9,295,208	262,021	975,005	
5,000 under \$20,000	11,385,632	198,418,324	9,364,779	151,480,439	5,215,647	10,335,147	236,605	1,315,883	
20.000 under \$25.000	9,970,099	223,400,219	8,751,394	182,784,795	4,912,925	7,407,192	185,743	750,411	
25,000 under \$30,000	7,847,862	215,200,244	6,925,389	174,597,011	4,381,401	6,499,244	256,350	1,671,886	
30,000 under \$40,000		430,491,242	11,335,629	363,702,906			408,731	2,418,688	
0,000 under \$50,000	9,098,760	406,638,597	8,335,206	338,901,890	6,900,870	10,511,240	451,685	2,189,352	
0,000 under \$75,000	13,679,023	828,349,278	12,540,311	685,128,754	11,567,477	20,189,527	932,802	6,049,959	
5,000 under \$100,000	5.374.489	458,505,650	4,943,158	371,176,609	4,950,474	12.112.166	556.831	4.378.695	
100.000 under \$100,000	4.074.852	532.030.480	3.664.279	384,652,966	3,902,507	18.491.942	785,123	8.403.476	
200.000 under \$200.000	1.007.136	292,117,517	862.301	174,550,717	991,866	13.033.311	376,382	7,509,534	1
00,000 under \$1,000,000	178,374	120.347.093	151,390	60,203,950	176,965	6,376,459	95,776	3,774,664	
.000.000 or more	86,998	227,582,987	75,113	70,641,263	86,577	16,212,659	57,483	6,904,738	
· · · · · · · · · · · · · · · · · · ·		-4 007 590 441	77 740 668	-1 000 086 779	89 977 964	-1A1 998 A10 I	A 600.074	AR 114 020-	
xable returns	89,252,989 -	-4,007,580,441 - 181 773 174		-3,009,986,778 - 191,469,791	- 58,877,861 8,150,968	-141,385,412 - 13,395,124	4,622,276	45,114,932 -	
axable returns		-4,007,580,441 - 181,773,174		-3,009,986,778 191,469,791	58,877,86 1 8,150,968	-141,385,412 - 13,395,124	4,622,276 383,853		
exable returns	89,252,989 - 28,965,338	181,773,174	23,368,686	191,469,791	8,150,968	13,395,124	383,853	3,403,496	
axable returns	89,252,989 - 28,965,338		23,368,686		8,150,968		383,853 Business of	3,403,496	
exable returns	89,252,989 - 28,965,338	181,773,174	23,368,686	191,469,791	8,150,968	13,395,124	383,853	3,403,496	
axable returns ontaxable returns	89,252,989 - 28,965,338	181,773,174	23,368,686	191,469,791	8,150,968	13,395,124	383,853 Business of	3,403,496	
bxable returns ontaxable returns Size of adjusted	89,252,989 - 28,965,338 Divi	181,773,174 Idends	23,388,886 State incon	191,469,791 ne tax refunds	8,150,968 Alimony	13,395,124	383,853 Business or Net in	3,403,496 r profession come	
exable returns	89,252,989 - 28,965,338 Divi Number of	181,773,174	23,388,886 State incon Number of	191,469,791	8,150,968 Alimony Number of	13,395,124 received	383,853 Business or Net in Number of	3,403,496	
bxable returns ontaxable returns Size of adjusted	89,252,989 - 28,965,338 Divi Number 	181,773,174 Idends - Amount	23,388,886 State incon Number of. returns	191,469,791 ne tax refunds	8,150,968 Alimony Number of returns	13,395,124 received	383,853 Business or Net in Number of - returns	3,403,496 r profession come Armount	
axable returns ontaxable returns Size of adjusted gross income	89,252,989 - 28,965,338 Divi Number of returns (9)	181,773,174 Idends - Amount (10)	23,388,886 State incon Number of. returns (11)	191,469,791 ne tax refunds - Amount (12)	8,150,968 Alimony Number of returns (13)	13,395,124 received Arnount (14)	383,853 Business or Net in Number of - returns (15)	3,403,496 r profession come Armount (16)	
Exable returns ontaxable returns Size of adjusted gross income All returns	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195	181,773,174 Idends Amount (10) 94,592,325	23,388,886 State incon Number of. returns (11) 18,261,317	191,469,791 re tax refunds Amount	8,150,968 Alimony of returns (13) 427,060	13,395,124 received Arnount (14) 4,339,781	383,853 Business or Net in Number of - returns (15) 12,217,261	3,403,496 r profession come Armount (16) 191,809,620	
axable returns ontaxable returns Size of adjusted gross income	89,252,989 - 28,965,338 Divi Number of returns (9)	181,773,174 Idends - Amount (10)	23,388,886 State incon Number of. returns (11) 18,261,317 51,689	191,469,791 Te tax refunds Amount	8,150,968 Alimony of returns (13) 427,060 2,078	13,395,124 received Amount (14) 4,339,781 16,659	383,853 Business or Net in Number of returns (15) 12,217,261 125,976	3,403,496 r profession come Amount	
All returns	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195 259,249 1,820,014	181,773,174 Idends Amount (10) 94,592,325 1,063,112 1,483,207	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015	191,469,791 Te tax refunds Arnount (12) 12,235,548 109,423 27,092	8,150,968 Allmony of returns (13) 427,060 2,078 12,340	13,395,124 received Arnount (14) 4,339,781 16,659 53,286	383,853 Business or Net in Number of - returns (15) 12,217,261 125,976 1,020,276	3,403,496 r profession come Arnount (16) 191,809,620 1,590,767 2,737,048	· · · · ·
All returns	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195 259,249 1,820,014 1,538,487	181,773,174 Idends Amount (10) 94,692,325 1,063,112 1,483,207 2,459,591	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 66,076	8,150,968 Alimony Number of returns (13) 427,060 2,078 12,340 37,542	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667	3,403,496 r profession Amount	
All returns	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,620,014 1,538,487 1,710,482	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806	23,388,886 State incon of. returns (11) 18,261,317 51,689 88,015 177,038 344,258	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 78,122	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228	3,403,496 r profession come Amount	
exable returns ontaxable returns Size of adjusted gross income	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195 259,249 1,820,014 1,538,487	181,773,174 Idends Amount (10) 94,692,325 1,063,112 1,483,207 2,459,591	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 66,076	8,150,968 Alimony Number of returns (13) 427,060 2,078 12,340 37,542	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667	3,403,496 r profession Amount	
All returns	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,620,014 1,538,487 1,710,482 1,682,300	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,617	23,388,886 State incon of. returns (11) 18,261,317 51,689 88,015 177,038 344,258	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228	3,403,496 r profession come Amount	
All returns	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488	191,469,791 19 tax refunds Amount (12) 12,235,548 109,423 27,092 66,076 131,096 138,704	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 78,122	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727	383,853 Business or Net in Number of returns (15) 12,217,261 1,25,976 1,020,276 1,414,667 1,152,228 983,371	3,403,496 r profession come Amount	
All returns	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,620,014 1,538,487 1,710,482 1,682,300	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806 3,327,617 2,959,089	23,388,886 State incon Number of. returns (11) 18,281,317 51,689 88,015 177,038 344,258 562,488 696,452	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 66,076 131,096 138,704 257,320	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805	383,853 Business or Net in Number of returns (15) 12,217,261 125,978 1,020,276 1,414,667 1,152,228 983,371 867,791	3,403,496 r profession come Amount	
All returns All returns adjusted gross income All returns adjusted gross income under \$5,000 000 under \$10,000 0,000 under \$15,000 0,000 under \$22,000 5,000 0,000 under \$25,000 0,000 under \$20,000 0,000 under \$20,000	89,252,989 - 28,965,338 Divi Number of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684 1,448,569	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806 3,327,617 2,659,089 3,039,761	23,388,886 State incom Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 880,797	191,469,791 The tax refunds Armount (12) 12,235,548 109,423 27,092 66,076 131,096 186,704 257,320 357,976	8,150,968 Alimony vumber of returns (13) 427,060 2,078 12,340 37,542 78,122 55,319 44,118 39,299	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 385,540	383,853 Business or Net in Number of returns (15) 12,217,261 125,978 1,020,276 1,414,667 1,152,228 983,371 867,791 716,418	3,403,496 r profession come Amount (16) 191,809,620 1,590,767 2,737,048 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153	
All returns All returns adjusted gross income	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,620,014 1,538,487 1,710,482 1,682,300 1,494,694 1,498,569 2,645,327	181,773,174 Idends Amount (10) 94,692,325 1,063,112 1,483,207 2,456,591 3,140,806 3,327,817 2,659,089 3,039,761 4,957,079	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 880,797 2,331,120	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096 188,704 257,320 357,976 951,281	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,269 67,288	13,395,124 received Amount (14) 4,339,781 16,659 53,288 164,430 433,787 371,727 347,805 365,540 614,055	383,853 Business or Net in Number of - returns (15) 12,217,261 1,25,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664	3,403,496 r profession come Amount	
All returns Size of adjusted gross income All returns o adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$15,000 5,000 under \$15,000 0,000 under \$25,000 0,000 under \$50,000 0,000 under \$25,000 0,000 under \$30,000 0,000 under \$40,000 0,000 under \$50,000	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684 1,468,5327 2,335,630 4,769,101	181,773,174 Idends Arnount (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,617 2,659,089 3,039,761 4,657,079 5,127,801 12,689,694	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 890,797 2,391,120 2,509,984 5,443,783	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096 136,704 257,320 357,976 951,281 1,097,677 2,725,174	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,299 67,288 39,551 32,403	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 465,968 607,708	383,853 Business or Net in Number of returns (15) 12,217,261 1,25,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664 1,112,910 1,689,541	3,403,496 r profession come Amount - (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153 13,835,902 12,938,607 27,072,894	
All returns	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684 1,468,569 2,645,327 2,395,630 4,769,101 2,707,485	181,773,174 dends Amount (10) 94,692,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,617 2,659,089 3,039,761 4,967,079 5,127,801 12,689,694 8,228,353	23,388,886 State incom Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 562,488 568,452 890,797 2,391,120 2,509,984 5,443,783 2,568,804	191,469,791 Te tax refunds Amount (12) 12,235,548 109,423 27,092 66,076 131,096 138,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 78,122 55,319 44,118 39,299 67,288 39,551 32,403 8,161	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 465,968 607,708 299,396	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664 1,311,664 1,112,910 1,689,541 773,396	3,403,496 r profession come Amount (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,362,248 9,362,248 9,362,248 9,362,248 9,362,248 13,835,902 12,938,607 27,072,884 18,855,756	
All returns All returns adjusted gross income All stated gross income adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$15,000 0,000 under \$25,000 0,000 under \$20,000 0,000 under \$50,000 0,000 under \$50,000 0,000 under \$50,000	89,252,989 - 28,965,338 Divi number of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684 1,468,569 2,645,327 2,335,630 4,769,101 2,707,485 2,672,051	181,773,174 dends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806 3,327,617 2,959,089 3,039,761 4,967,079 5,127,801 12,689,694 8,228,353 15,334,824	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 698,452 698,452 698,452 698,452 880,797 2,391,120 2,509,984 5,443,783 2,588,804 1,905,073	191,469,791 The tax refunds Armount (12) 12,235,548 109,423 27,092 66,076 131,096 188,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548 1,923,120	8,150,968 Alimony vumber of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,269 67,288 39,551 32,403 8,161 9,501	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 385,540 614,055 465,988 607,708 299,396 335,838	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664 1,112,910 1,689,541 773,396 762,334	3,403,496	
All returns Size of adjusted gross income All returns adjusted gross income under \$5,000 0,000 under \$15,000 0,000 under \$20,000 0,000 under \$50,000 0,000 under \$50,000 0,000 under \$15,000 0,000 under \$20,000 0,000 under \$20,000	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,620,014 1,538,487 1,710,482 1,682,300 1,494,684 1,468,569 2,645,327 2,395,630 4,769,101 2,707,485 2,672,051 811,619	181,773,174 dends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,817 2,959,089 3,039,781 4,957,079 5,127,801 12,689,694 8,228,363 15,334,824 11,203,463	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 698,452 890,797 2,331,120 2,509,884 5,443,783 2,568,804 1,905,073 472,878	191,469,791 The tax refunds Armount (12) 12,235,548 109,423 27,092 68,076 131,096 138,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548 1,923,120 1,217,568	8,150,968 Alimony number of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,299 67,288 39,551 32,403 8,161 9,501 2,998	13,395,124 received Amount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 465,968 607,708 299,396 335,838 217,571	383,853 Business or Net in Number of - returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,418 1,311,664 1,112,910 1,689,541 773,396 762,334 234,955	3,403,496 r profession come Amount (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153 13,835,902 12,938,607 27,072,894 18,855,756 36,950,040 23,714,793	
All returns Size of adjusted gross income All returns adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$15,000 0,000 under \$25,000 0,000 under \$30,000 0,000 under \$15,000 0,000 under \$25,000 0,000 under \$20,000	89,252,989 - 28,965,338 Divi of	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,617 2,659,089 3,039,761 4,957,079 5,127,801 12,689,694 8,228,353 15,334,824 11,203,483 5,841,177	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 890,797 2,391,120 2,509,984 5,443,783 2,568,804 1,905,073 472,878 90,110	191,469,791 19 tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096 138,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548 1,923,120 1,217,568 537,937	8,150,968 Alimony vumber of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,269 67,288 39,551 32,403 8,161 9,501	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 4465,968 607,708 299,396 335,838 217,571 15,747	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664 1,112,910 1,689,541 773,396 762,334 234,955 35,815	3,403,496 r profession come Amount - (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153 13,835,902 12,938,607 27,072,894 18,855,756 36,950,040 23,714,793 6,162,250	
Ail returns Ail returns adjusted gross income Ail returns adjusted gross income adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$10,000 0,000 under \$50,000 0,000 under \$100,000 00,000 under \$100,000 00,000 under \$100,000	89,252,989 - 28,965,338 Divi of returns (9) 26,214,195 259,249 1,820,014 1,538,487 1,710,482 1,682,300 1,494,684 1,468,569 2,645,327 2,395,630 4,769,101 2,707,485 2,672,051 811,619 158,269 80,930	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,806 3,327,617 2,959,089 3,039,761 4,957,079 5,127,801 12,689,694 8,228,353 15,334,824 11,203,463 5,841,177 13,739,752	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 880,797 2,391,120 2,509,984 5,443,783 2,568,804 1,905,073 472,878 90,110 48,828	191,469,791 P tax refunds Amount (12) 12,235,548 109,423 27,092 66,076 131,096 131,096 136,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548 1,923,120 1,217,568 537,937 1,028,556	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 78,122 55,319 44,118 39,269 67,288 39,551 32,403 8,161 9,501 2,998 2,46 92	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 465,968 607,708 299,396 335,838 217,571 15,747 30,266	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,041,667 1,152,228 983,371 867,791 716,416 1,311,664 1,311,664 1,311,664 1,311,664 1,311,664 1,311,664 1,311,654 1,5921	3,403,496 r profession come Amount (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153 13,835,902 12,238,607 27,072,894 18,855,758 36,950,040 23,714,793 6,162,250 5,135,462	
All returns Size of adjusted gross income All returns o adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$15,000 0,000 under \$20,000 0,000 under \$30,000 0,000 under \$50,000 0,000 under \$10,000 0,000 under \$100,000 0,000 under \$100,000 0,000 under \$20,000	89,252,989 - 28,965,338 Divi of	181,773,174 Idends (10) 94,592,325 1,063,112 1,483,207 2,456,591 3,140,808 3,327,617 2,659,089 3,039,761 4,957,079 5,127,801 12,689,694 8,228,353 15,334,824 11,203,483 5,841,177	23,388,886 State incon Number of. returns (11) 18,261,317 51,689 88,015 177,038 344,258 562,488 696,452 890,797 2,391,120 2,509,984 5,443,783 2,568,804 1,905,073 472,878 90,110	191,469,791 19 tax refunds Amount (12) 12,235,548 109,423 27,092 68,076 131,096 138,704 257,320 357,976 951,281 1,097,677 2,725,174 1,618,548 1,923,120 1,217,568 537,937	8,150,968 Alimony of returns (13) 427,060 2,078 12,340 37,542 76,122 55,319 44,118 39,299 67,288 39,551 32,403 8,161 9,501 2,998 248	13,395,124 received Arnount (14) 4,339,781 16,659 53,286 164,430 433,787 371,727 347,805 365,540 614,055 4465,968 607,708 299,396 335,838 217,571 15,747	383,853 Business or Net in Number of returns (15) 12,217,261 125,976 1,020,276 1,414,667 1,152,228 983,371 867,791 716,416 1,311,664 1,112,910 1,689,541 773,396 762,334 234,955 35,815	3,403,496 r profession come Amount - (16) 191,809,620 1,590,767 2,737,046 8,120,694 9,362,248 9,372,282 8,077,725 7,883,153 13,835,902 12,938,607 27,072,894 18,855,756 36,950,040 23,714,793 6,162,250	

Table 1.--All Returns: Sources of income and Adjustments, by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		ess or continued		al gain		•	assets reported 0, Schedule D	
				ns reported m 1040	Tayable	net gain		net loss
Size of adjusted gross income	Number		Number		Number		Number	
8.000	of	Amount	of	Amount	of	Amount	of	Amount
	returns		returns		returns		returns	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	3,955,590	22,466,293	4,678,363	3,657,121	10,151,022	176,473,339	5,133,540	9,715,254
No adjusted gross income	310,895	5,227,254	15,588	12,083	122,971	5,822,336	196,886	443,441
\$1 under \$5,000	120,333	641,314	569,689	290,872	455,878	835,236	336,878	563,111
\$5,000 under \$10,000	197,948	955,036	249,884	141,470	550,702	1,284,296	315,105	567,093
\$10,000 under \$15,000	239,902	1,182,300	261,094 249,458	189,508 161,638	566,083 539,373	1,680,090 1,936,916	330,099 323,489	646,099 597,181
\$15,000 under \$20,000	255,084	1,049,185			,			
\$20,000 under \$25,000	263,962	1,180,228	234,221	168,055	544,455	2,146,875	307,132	552,033 504.695
\$25,000 under \$30,000	270,520	1,196,417 2,089,789	299,187 504,600	244,649 313,059	488,044 974,537	1,893,490 4,081,217	275,321 485,770	894,607
\$30,000 under \$40,000 \$40,000 under \$50,000	518,435 445,520	1,683,725	472,340	291,735	846,085	4,729,197	429,235	721,831
\$50,000 under \$75,000	695,879	2,601,558	815,359	768,363	1,870,777	11,983,213	812,497	1,480,407
\$75,000 under \$100,000	324,334	1,177,383	573,252	448,648	1,118,170	10,252,127	460,123	929,889
\$100.000 under \$200.000	235,175	1,495,310	362.639	456,103	1,383,396	23,768,429	601,245	1,205,497
\$200.000 under \$500.000	60,251	816,922	63,185	126,018	516,738	25,263,773	203,001	461,533
\$500,000 under \$1,000,000	11,031	274,740	6,422	34,879	111,102	16,053,087	39,516	101,077
\$1,000,000 or more	6,322	895,132	1,444	10,041	62,712	64,743,055	17,244	46,759
Taxable returns	3,140,367	14,320,604	4,330,019	3,479,228	9,142,287	168,269,616	4,186,439	7,731,943
Nontaxable returns	815,223	8,145,689	348,343	177,893	1,008,735	8,203,723	947,101	1,983,312
			Sales of capital	assets reported on	Form 1040, Sched	ule Dcontinued		
	Chart torm	capital gain	Short-torm	capital loss	Short-term in	oss carryover	Short-term gain 1 (Forms 2119	
Size of adjusted gross income	Number	Capital gain	Number	Capital 1035	Number		Number	,,,
gross income					of	Amount	of	Amount
	of returns	Amount	of returns	Amount	returns	Anount	returns	Anount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns	4,460,401	36,863,756	3,812,067	46,397,171	884,104	24,451,425	152,643	1,686,148
No adjusted gross income	66,661	1,017,251	125,383	4,418,359	58,602	3,038,736	2,826	31,135
\$1 under \$5,000	180,634	192,083	163,898	1,194,562	45,379	860,639	*6,031	*3,988
\$5,000 under \$10,000	177,077	336,802	147,806	1,222,685	27,625	818,475	*4,967	*8,754
\$10,000 under \$15,000	194,653	666,243	194,074	1,364,648	47,785	912,915	*3,870	*27,218 5,499
\$15,000 under \$20,000	189,611	542,544	166,834	1,240,723	35,966	833,171	11,116	
	400.004	E 4 4 500	170,941	1,328,501	39,351	868,909 588,372	10,188 8,511	52,079
	188,921	544,596				508372	8511	7,451
\$25,000 under \$30,000	175,368	655,788	171,149	1,079,811	37,907			51 251
\$25,000 under \$30,000 \$30,000 under \$40,000	175,368 347,738	655,788 1,302,980	171,149 287,158	2,169,677	73,148	1,085,093	12,485	· 51,251 11 027
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	175,368 347,738 374,181	655,788 1,302,980 1,057,991	171,149 287,158 292,914	2,169,677 2,111,660	73,148 55,256			51,251 11,027 102,993
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	175,368 347,738 374,181 799,123	655,788 1,302,980 1,057,991 3,187,040	171,149 287,158 292,914 614,022	2,169,677 2,111,660 4,604,693	73,148 55,256 128,802	1,085,093 1,205,249 2,455,144	12,485 4,971 26,122	11,027 102,993
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	175,368 347,738 374,181 799,123 529,222	655,788 1,302,980 1,057,991 3,187,040 2,341,422	171,149 287,158 292,914 614,022 402,937	2,169,677 2,111,660	73,148 55,256	1,085,093 1,205,249	12,485 4,971	11,027
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$100,000	175,368 347,738 374,181 799,123	655,788 1,302,980 1,057,991 3,187,040	171,149 287,158 292,914 614,022	2,169,677 2,111,660 4,604,693 3,625,746	73,148 55,256 128,802 97,742	1,085,093 1,205,249 2,455,144 2,179,018	12,485 4,971 26,122 16,681	11,027 102,993 163,479 170,645 372,739
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$51,000.000	175,368 347,738 374,181 799,123 529,222 750,862	655,788 1,302,980 1,057,991 3,187,040 2,341,422 6,045,453	171,149 287,158 292,914 614,022 402,937 641,832 303,872 79,175	2,169,677 2,111,660 4,604,693 3,625,746 6,988,643 6,428,156 3,226,171	73,148 55,256 128,802 97,742 132,076 70,225 21,127	1,085,093 1,205,249 2,455,144 2,179,018 3,480,484 2,910,938 1,336,904	12,485 4,971 26,122 16,681 24,844 13,372 3,377	11,027 102,993 163,479 170,645 372,739 178,089
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$100,000 \$200,000 under \$500,000	175,368 347,738 374,181 799,123 529,222 750,862 343,645	655,788 1,302,980 1,057,991 3,187,040 2,341,422 6,045,453 6,349,546	171,149 287,158 282,914 614,022 402,937 641,932 303,872 79,175 49,970	2,169,677 2,111,660 4,604,693 3,625,746 6,986,643 6,428,156 3,226,171 5,395,136	73,148 55,256 128,802 97,742 132,076 70,225 21,127 13,112	1,085,093 1,205,249 2,455,144 2,179,018 3,480,484 2,910,938 1,336,904 1,877,377	12,485 4,971 26,122 16,681 24,844 13,372 3,377 3,280	11,027 102,993 163,479 170,645 372,739 178,089 499,800
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$500,000	175,368 347,738 374,181 799,123 529,222 750,862 343,645 88,215	655,788 1,302,980 1,057,991 3,187,040 2,341,422 6,045,453 6,349,546 3,478,550	171,149 287,158 292,914 614,022 402,937 641,832 303,872 79,175	2,169,677 2,111,660 4,604,693 3,625,746 6,988,643 6,428,156 3,226,171	73,148 55,256 128,802 97,742 132,076 70,225 21,127	1,085,093 1,205,249 2,455,144 2,179,018 3,480,484 2,910,938 1,336,904	12,485 4,971 26,122 16,681 24,844 13,372 3,377	11,027 102,993 163,479 170,645 372,739 178,089

 Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income--Continued

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

	L		Sales of capital	assets reported on	Form 1040, Sched	lule D-continued			
Size of adjusted		from other forms 781, and 8824)	i ong-term	capital gain	Long-term	capital loss	Long-term lo	oss carryover	
gross income	Number		Number		Number		Number		
groot motivity	of	Amount	of	Amount	of	Amount	of	- Amount	
	returns	AUKOUNU	returns	Amount	returns	Andunt	returns	Amount	-
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
	83,027	910,664	11,649,836	185,052,934	6,757,019	85,393,145	1,856,036	46,298,296	
All returns		58,976	188,337	7,818,857	170,748	10,326,545	90,474	7,033,871	
,	· ·	*1.639	600,075	1.090,296	377,704	2,314,085	105,116	1,450,106	
\$1 under \$5,000 \$5.000 under \$10,000		*5,749	643,338	1,090,290	365,346	3,170,634	121,692	1,922,572	
\$10,000 under \$10,000 \$10,000 under \$15,000	5,813	3,678	625,811	1,851,173	369,065	3,301,838	128,832	2,311,387	
\$15,000 under \$15,000		*8,855	623,947	2,163,157	344,202	3,528,491	90.296	2,399,995	
		6,533	606,118	2,376,963	345,265	2,981,074	90,319	1,668,380	
\$20,000 under \$25,000	3,526	25.774	555.226	2,376,963	304,703	2,361,074	81,595	1.311.532	
\$25,000 under \$30,000 \$30,000 under \$40,000	6,402	25,774	1,119,289	4.392.875	620.984	5;141:268	168,924		
\$40,000 under \$50,000		16.999	949,842	5.042,730	519,178	3,747,993	120,409	2,070,689	1
50,000 under \$75,000		29,980	2,080,657	13,179,779	1,127,029	9,561,026	270,140	5,401,461	
\$75,000 under \$100,000		35.875	1,235,086	11.003.221	708.230	6.689.542	176.733	3,705,483	
\$100,000 under \$200,000		86,064	1,598,867	25,292,028	963,822	12,333,478	258,255	5.989.537	1
\$200,000 under \$500,000	7,506	117,353	612,743	26,191,012	393,668	8,833,676	112,658	4,126,034	
\$500,000 under \$1,000,000	3,928	121,405	135,879	16,542,925	93,352	3,763,467	26,079	1,460,672	1
\$1,000,000 or more	4,614	364,483	74,620	64,339,203	53,723	7,235,186	14,515	2,230,994	
Taxable returns	69.402	817,845	10.321.779	173,712,277	5,801,514	65,407,027	1,472,088	32,835,335	
Nontaxable returns	13,625	92,819	1,328,056	11,340,657	955,505	19,986,118	383,948	13,462,961	
		Sales of capital	assets reported on	Form 1040, Sched	ule D-continued		Sales of pro	operty other	
	Long-term gain	from other forms		from other forms		gain subject	than capi	tal assets	
Size of adjusted	(Forms 2118		•						
OILE OI AUJUSTED		14/X/.enc.l 'I	(Forms 4684, 6)	781, and 8824)	to 28 perce	ent tax rate	Net	asin	
aroon incomo		9, 4/9/, etc.)		781, and 8824)	to 28 perce	ent tax rate		gain	
gross income	Number		Number		Number		Number	· · · · · · · · · · · ·	
gross income	Number of	Amount	Number of	781, and 8824) Amount	Number	ent tax rate	Number of	gain Amount	
gross income	Number		Number	Amount	Number of returns	Amount	Number of returns	Amount	
gross income	Number of returns (41)	Amount (42)	Number of returns (43)	Arnount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	
All returns	Number of returns (41) 2,806,992	Amount (42) 54,042,595	Number of returns (43) 86,343	Amount (44) 1,271,547	Number of returns	Amount	Number of returns (47) 802,688	Amount (48) 5,734,820	
	Number of returns (41)	Amount (42)	Number of returns (43)	Arnount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48) 5,734,820 564,656	
All returns	Number of returns (41) 2,806,992 82,555 66,002	Amount (42) 54,042,595 3,517,653 384,550	Number of returns (43) 86,343 5,365 *1,178	Amount (44) 1,271,547 88,257 *2,007	Number of returns (45)	Amount (46)	Number of returns (47) 802,688 37,839 18,967	Amount (48) 5,734,820 564,656 29,329	
All returns No adjusted gross incorre	Number of returns (41) 2,806,992 82,555 66,002 114,274	Amount (42) 54,042,595 3,517,853 384,550 373,684	Number of returns (43) 86,343 5,385 *1,178 2,602	Amount (44) 1,271,547 88,257 *2,007 17,377	Number of returns (45)	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715	Amount (48) 5,734,820 564,656 29,329 162,486	-
Ali retums No adjusted gross income	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213	Number of returns (43) 88,343 5,365 *1,178 2,602 5,789	Amount (44) 1,271,547 88,257 °2,007 17,377 22,249	Number of returns (45) 1,976,496 -	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715 54,080	Amount (48) 5,734,820 564,656 29,329 162,488 150,617	
Ali retums No adjusted gross income	Number of returns (41) 2,806,992 82,555 66,002 114,274	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448	Number of returns (43) 88,343 5,365 *1,178 2,602 5,789 5,026	Amount (44) 1,271,547 88,257 °2,007 17,377 22,249 27,764	Number of returns (45) 1,976,496 -	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685	
All returns No adjusted gross incorre \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	Number of returns (41) 2,806,992 82,555 68,002 114,274 182,407 179,810 165,214	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454	Number of returns (43) 86,343 5,385 *1,178 2,602 5,769 5,026 6,850	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828	Number of returns (45) 1,976,496 - - - - - - - - - - - - - - -	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903	
Ali retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 708,545	Number of returns (43) 86,343 5,385 *1,178 2,602 5,769 5,026 6,850 4,633	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802	Number of returns (45) 1,976,496 -	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903 161,867	
All retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 972,454 1,379,324	Number of returns (43) 86,343 5,385 *1,178 2,602 5,769 5,026 6,850 4,633 11,021	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030	Number of returns (45) 1,976,496 - - - - - - - - - - - - - - -	Amount (46) 105,521,120 	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903 161,867 319,063	
All returns	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,783	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 972,454 1,379,545 1,379,324 1,773,580	Number of returns (43) 88,343 5,365 *1,178 2,602 5,789 5,026 6,850 4,633 11,021 1,882	Amount (44) 1,271,547 88,257 °2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980	Number of returns (45) 1,976,496 - - - - - - - - - - - - - - - - - - -	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903 161,867 319,063 375,439	
All returns	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,783 461,376	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 972,454 708,545 1,379,324 1,773,580 4,262,985	Number of returns (43) 88,343 5,365 *1,178 2,602 5,789 5,026 6,850 4,633 11,021 1,882 7,081	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242	Number of returns (45) 1,976,496 - - - - - - - 83,316	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823 111,402	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903 161,867 319,063 375,439 698,264	
All retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,793 461,376 276,831	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 708,545 1,379,324 1,779,3580 4,262,985 3,530,100	Number of returns (43) 86,343 5,365 *1,178 2,602 5,769 5,026 6,850 4,633 11,021 1,882 7,081 7,945	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242 21,887	Number of returns (45) 1,976,496 - - - - - 83,316 173,477	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823 111,402 60,285	Amount (48) 5,734,820 564,656 29,329 162,488 150,817 195,685 172,903 161,867 319,063 375,439 698,264 443,091	
All retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,793 461,376 276,831 383,731	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 708,545 1,379,324 1,773,580 4,262,985 3,530,100 8,105,862	Number of returns (43) 86,343 5,385 *1,178 2,602 5,769 5,026 6,850 4,633 11,021 1,882 7,081 7,945 12,076	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242 21,887 127,867	Number of returns (45) 1,976,496 - - - - - 83,316 173,477 1,026,613	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823 111,402 60,285 90,953	Amount (48) 5,734,820 564,656 29,329 162,486 150,617 195,685 172,903 161,867 319,063 375,439 698,264 443,091 1,017,067	
All returns	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,793 461,376 276,831 383,731 180,371	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 1,379,324 1,773,580 4,262,985 3,530,100 8,105,862 9,019,453	Number of returns (43) 86,343 5,365 *1,178 2,602 5,769 5,026 6,850 4,633 11,021 1,882 7,081 7,945 12,076 7,054	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242 21,887 127,867 164,898	Number of returns (45) 1,976,496 - - - - - - - - - - - - - - - - - - -	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823 111,402 60,285 90,953 44,326	Amount (48) 5,734,820 564,656 29,329 162,488 150,617 195,685 172,903 161,867 319,063 375,439 698,264 443,091 1,017,067 652,127	
All retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,783 461,376 276,831 383,731 180,371 46,083	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 1,379,324 1,773,580 4,262,985 3,530,100 8,105,862 9,019,453 4,543,183	Number of returns (43) 88,343 5,365 *1,178 2,602 5,789 5,026 6,850 4,633 11,021 1,882 7,081 7,945 12,076 7,054 3,704	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242 21,887 127,867 184,898 160,139	Number of returns (45) 1,976,496 - - - - - 83,316 173,477 1,026,613 525,196 108,261	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 75,823 111,402 60,285 90,953 44,326 11,779	Amount (48) 5,734,820 564,656 29,329 162,488 150,617 195,685 172,903 161,867 319,063 375,439 698,264 443,091 1,017,067 652,127 231,062	
All retums	Number of returns (41) 2,806,992 82,555 66,002 114,274 182,407 179,810 165,214 143,050 269,641 225,793 461,376 276,831 383,731 180,371	Amount (42) 54,042,595 3,517,653 384,550 373,684 609,213 857,448 972,454 1,379,324 1,773,580 4,262,985 3,530,100 8,105,862 9,019,453	Number of returns (43) 86,343 5,365 *1,178 2,602 5,769 5,026 6,850 4,633 11,021 1,882 7,081 7,945 12,076 7,054	Amount (44) 1,271,547 88,257 *2,007 17,377 22,249 27,764 9,828 42,802 42,030 8,980 30,242 21,887 127,867 164,898	Number of returns (45) 1,976,496 - - - - - - - - - - - - - - - - - - -	Amount (46) 105,521,120 - - - - - - - - - - - - - - - - - - -	Number of returns (47) 802,688 37,839 18,967 49,715 54,080 56,064 44,438 52,177 85,517 75,823 111,402 60,285 90,953 44,326	Amount (48) 5,734,820 564,656 29,329 162,488 150,617 195,685 172,903 161,867 319,063 375,439 698,264 443,091 1,017,067 652,127	

Table 1.-All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

		perty other than	1			Pensions a	and annuities	
Size of adjusted		t loss	Total taxable I	RA distributions	Ι -	otal	Та	xable
gross income	Number	1	Number	1	Number	T		
	of	Amount	of	A			Number	
	returns	Anoon	returns	Amount	of returns	Amount	of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(6.4)		(50)
All returns	974,545	8,744,858	5,255,882	37,316,169	19,778,915	(54) 311.264.612	(55)	(56)
lo adjusted gross income	· ·	3,873,499	18,366	302,385	116,591	1,321,459	18,414,601 101.782	221,053,04 778,16
1 under \$5,000		282.475	108,485	247.171	521,458	2.078.224	485,182	
5.000 under \$10.000		158,275	386.596	943,497	1.819.730	10.853.271	1,768,673	1,185,87
10,000 under \$15,000		157,622	613,633	2,311,940	2,480,549	20.707.767	2,429,280	17,511,31
15,000 under \$20,000		240,276	617,675	2,421,215	2,157,815	22,841,182	2,098,134	19,609,96
20,000 under \$25,000	43,334	135,778	475,749	2,217,007	1,714,786	22,211,203	1,620,259	17,705,82
25,000 under \$30,000	37,613	175,161	385,201	2,016,692	1,478,783	21,274,884	1,400,112	17,027,69
30,000 under \$40,000	81,135	304,274	622,029	3,456,693	2,206,638	31,130,413	2,066,004	24,391,52
40,000 under \$50,000		303,967	475,952	3,569,918	1,757,285	29,773,926	1,599,944	22,459,13
50,000 under \$75,000		532,198	808,228	7,361,268	3,023,503	61,869,591	2,735,175	44,694,72
75,000 under \$100,000		360,240	359,016	3,749,102	1,249,972	31,740,500	1,081,645	21,005,50
100,000 under \$200,000		659,385	302,455	5,413,344	962,171	35,704,119	801,043	19,306,67
200,000 under \$500,000	79,252	654,169	67,132	2,362,035	229,753	13,328,179	180,543	4,801,11
500,000 under \$1,000,000 1,000,000 or more	23,830 16,197	309,445 598.095	10,301 5,063	561,489 382,411	39,814 20,067	3,827,682	30,848	1,272,06
axable returns	-					2,602,211	15,977	878,85
ontaxable returns	758,780 215,765	4,187,596 4,557,262	4,585,358 670,524	34,664,640	16,916,296	291,991,051	15,692,146	207,061,98
	215,705	4,007,202	070,524	2,651,529	2,862,619	19,273,561	2,722,455	13,991,06
,								
		R	ent	1000		Roy	valty	
Size of offlusted			Net				· · · · ·	
Size of adjusted	Net in		Net (including nonc			Roy	Net	loss
Size of adjusted gross income	Net in Number		Net		Net ir Number		· · · · ·	loss
·			Net (including nonc				Net	loss Amount
•	Number	icome	Net (including nonc Number	eductible loss)	Number	icome	Net Number	
gross income	Number of returns (57)	Amount (58)	Net (including nonc Number of returns (59)	Amount (60)	Number of returns (61)	Icome Amount (62)	Net Number of	
gross income All returns	Number of returns (57) 4,358,760	Come Amount (58) 35,165,713	Net (including nonc Number of returns (59) 4,903,387	eductible loss) Amount (60) 27,437,709	Number of returns (61) 1,096,821	Come Amount (62) 5,010,334	Net Number of returns (63) 36,679	Amount (64) 84,55
gross income All returns o adjusted gross income	Number of returns (57) 4,358,760 78,155	Amount (58) 35,165,713 925,294	Net (Including nonc Number of returns (59) 4,903,387 157,964	eductible loss) Amount (60) 27,437,709 2,227,158	Number of returns (61) 1,096,821 28,935	Amount (62) 5,010,334 181,512	Net Number of returns (63) 36,679 1,479	Amount (64) 84,55 21,06
gross income All returns adjusted gross income under \$5,000	Number of returns (57) 4,358,760 78,155 133,331	Come Amount (58) 35,165,713 925,294 313,953	Net (Including nonc of returns (59) 4,903,387 157,964 130,728	eductible loss) Amount (60) 27,437,709 2,227,158 578,401	Number of returns (61) 1,096,821 28,935 32,459	(62) 5,010,334 181,512 28,379	Net Number of returns (63) 36,679 1,479 *272	Amount (64) 84,55 21,06 *15
gross income All returns o adjusted gross income	Number of returns (57) 4,358,760 78,155 133,331 311,248	Amount (58) 35,165,713 925,294 313,953 932,325	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253	Number of returns (61) 1,096,821 28,935 32,459 48,450	Come Amount (62) 5,010,334 181,512 28,379 46,515	Net Number of returns (63) 36,679 1,479 *272 *407	Amount (64) 84,55 21,06 *15 *27
gross income All returns o adjusted gross income	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758	Amount (62) 5,010,334 181,512 28,379 46,515 122,146	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251	Amount (64) 84,55 21,06 *15 *27 *58
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378	Amount (64) 84,55 21,06 *15 *27 *58 *1,14
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69
gross income All returns o adjusted gross income under \$5,000 0,000 under \$10,000 0,000 under \$15,000 5,000 under \$25,000 0,000 under \$25,000 5,000 under \$25,000	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,285	Come Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 265,153	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,180,599 1,075,083	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798	(62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140	Amount (64) 84,55 21,06 °15 *27 *58 *1,14 *8,699 *59
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69; *59 *4,67;
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,295 444,600	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,818	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,991 563,660	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335	(62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69 *59 *4,67 5,50
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,295 444,600 406,504	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,816 1,960,828	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,991 563,660 451,643	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091 2,056,863	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165 243,992	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69 *59 *4,67 *59 *4,67
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,285 444,600 406,504 688,856	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,816 1,960,828 4,284,402	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,961 263,965 273,269 255,153 262,961 263,965 273,269 255,153 262,961 263,965 273,269 255,153 264,915 263,265 275,255 275,2555 275,2555 275,25555 275,2555555 275,25555555555	eductible loss) Amount (60) 27,437,709 2,227,158 578,401 809,253 941,409 1,134,641 1,160,599 1,075,083 1,075,083 1,075,083 2,056,863 5,259,741	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270 194,673	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165 243,992 501,558	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509 4,466	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69 *59 *4,67 5,500 4,077 2,13
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,295 444,600 406,504 688,856 352,212 465,965 175,251	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,818 1,960,828 4,284,402 3,241,652 6,455,007 5,217,240	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 266,2991 563,660 451,643 1,072,550 548,417 549,865 159,709	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091 2,066,863 5,259,741 3,079,511 3,079,511 3,034,247 1,680,309	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270 194,673 85,849 131,966 63,458	(62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,755 113,519 199,165 243,992 501,558 291,953 891,788 707,726	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509 4,466 3,188	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69 *59 *4,67 5,50 4,07 2,13 11,50 12,89
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,295 444,600 406,504 688,856 352,212 465,995 175,251 39,800	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,816 1,960,828 4,284,402 3,241,652 6,455,007 5,217,240 2,240,245	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,991 263,860 451,643 1,072,550 548,417 549,685	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091 2,056,863 5,259,741 3,079,511 3,034,247 1,680,309 435,035	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270 194,673 85,849 131,966 63,458 63,458 16,010	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165 243,992 501,558 291,953 891,786 707,726 460,221	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509 4,466 3,188 5,906 3,568 1,256	Amount (64) 84,55 21,06 *15 *27 *58 *1,14 *8,69 *59 *4,67 5,50 4,07 2,13 11,50 12,89 4,68
gross income All returns	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,285 444,600 406,504 688,856 352,212 465,985 175,251 39,800 22,531	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,816 1,960,828 4,284,402 3,241,652 6,455,007 5,217,240 2,240,245 2,696,932	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,991 563,660 451,643 1,072,550 548,417 549,685 159,709 29,665 14,240	eductible loss) Amount (60) 27,437,709 2,227,158 578,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091 2,056,883 5,259,741 3,079,511 3,634,247 1,680,309 435,035 344,356	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270 194,673 85,849 131,968 63,458 63,458 16,010 11,409	(62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165 243,992 501,558 291,953 891,786 891,786 80,221 976,068	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509 4,468 3,188 5,906 3,568 1,256 790	Amount (64) 84,55 21,06 *15 *58 *1,14 *8,69 *59 *4,67 2,13 11,50 12,89 4,68 6,58
gross income All returns o adjusted gross income	Number of returns (57) 4,358,760 78,155 133,331 311,248 362,685 331,119 301,178 245,295 444,600 406,504 688,856 352,212 465,995 175,251 39,800	Amount (58) 35,165,713 925,294 313,953 932,325 1,343,277 1,129,902 1,451,225 1,058,618 1,914,816 1,960,828 4,284,402 3,241,652 6,455,007 5,217,240 2,240,245	Net (Including nonc of returns (59) 4,903,387 157,964 130,728 196,718 236,995 273,269 255,153 262,991 263,860 451,643 1,072,550 548,417 549,685	eductible loss) Amount (60) 27,437,709 2,227,158 576,401 809,253 941,409 1,134,641 1,160,599 1,075,083 2,723,091 2,056,863 5,259,741 3,079,511 3,034,247 1,680,309 435,035	Number of returns (61) 1,096,821 28,935 32,459 48,450 80,758 69,168 71,283 45,798 115,335 101,270 194,673 85,849 131,966 63,458 63,458 16,010	Amount (62) 5,010,334 181,512 28,379 46,515 122,146 77,045 168,750 113,519 199,165 243,992 501,558 291,953 891,786 707,726 460,221	Net Number of returns (63) 36,679 1,479 *272 *407 *1,251 *2,378 *1,103 *1,140 *5,967 3,509 4,466 3,188 5,906 3,568 1,256	Amount

Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Farm	rental			Total rental	and royalty	
Size of adjusted	Net in	come	Net	loss	Net in	come	Net	055
gross income	Number		Number		Number		Number	
	of	Arnount	of	Amount	of	Arnount		Amount
	returns		returns		returns		returns	•
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	492,358	3,795,299	127,151	490,956	5,458,156	43,333,450	4,766,157	26,140,481
io adjusted gross income	7,775	53,769	5,125	38,265	99,527	1,063,839	161,714	2,415,678
i1 under \$5,000	15,962	37,045	*9,785	•14,777	· 171.083	375,493	131,038	513,296
5,000 under \$10,000	28,454	117,462	*13,739	17.252	371,453	1,084,656	207,127	832,655
5,000 Under \$10,000	50,934	192,805	*3,191	*2,362	456,536	1,651,363	230,311	914,318
10,000 under \$15,000	50,328	297,930	14,491	39,941	421,044	1,490,431	276,142	1,167,473
15,000 under \$20,000	-			*28,170	379,366	1.857.419	257,819	1,135.539
20,000 under \$25,000	36,177	274,007	*7,419		301,561	1,338,572	273,928	1,123,495
25,000 under \$30,000	30,535	188,111	11,833	33,598 		2,496,873	561,392	2.689.532
30,000 under \$40,000	45,239	401,749	7,659	53,998	511.042	2.538.233	461,289	2.096.496
40,000 under \$50,000	48,617	356,779	13,745	53,998 158,751	890,129	5,317,264	1,064,343	5,457,603
50,000 under \$75,000	77,704	558,137	22,399					
75,000 under \$100,000	47,462	472,369	5,376	11,431	443,871	3,951,738	545,826	2,980,035
100,000 under \$200,000	38,808	621,048	9,632	32,471	550,918	7,844,731	478,037	3,010,987
200.000 under \$500,000	11,724	173,969	1,889	14,940	211,752	5,973,638	89,089	1,175,209
500,000 under \$1,000,000	1,656	27,097	562	3,313	49,725	2,691,366	17,787	303,136 325,027
1,000,000 or more	985	23,023	305	5,652	28,754	3,657,836	10,315	•
ا الله النوادينين المدر الترابية الترابي وأساريك					4,602,827	00 070 000	4,084,583	- 21,183,934
ovable returns	427.477	3.490.828	100,182	412,172	4,002,02/	39,673,298	4,004,000	T (1,00)001
	427,477 64,881	3,490,828 304,471	100,182 26,969	412,1/2 78,784	4,602,827	39,673,295 3,660,152	681,575	4,956,547
			26,969				681,575	
Faxable returns	64,881	304,471 Partnership and	26,969 S Corporation	78,784	855,329	3,660,152 Estate a	681,575	4,956,547
Iontaxable returns	64,881 Net in	304,471 Partnership and	26,969 d S Corporation Net		855,329 Net in	3,660,152 Estate a	681,575 Ind trust Net	4,956,547
Iontaxable returns	64,881	304,471 Partnership and	26,969 I S Corporation Net Number	78,784	855,329 Net in Number	3,660,152 Estate a come	681,575 Ind trust Net	4,956,547
Iontaxable returns	64,881 Net in	304,471 Partnership and	26,969 d S Corporation Net	78,784	855,329 Net in	3,660,152 Estate a	681,575 Ind trust Net Of	4,956,547
Iontaxable returns	64,881 Net in Number	304,471 Partnership and Icome	26,969 I S Corporation Net Number	78,784	855,329 Net in Number	3,660,152 Estate a come	681,575 Ind trust Net Of returns	4,958,547
Iontaxable returns	64,881 Net in Number of	304,471 Partnership and Icome	26,969 d S Corporation Net Number of	78,784	855,329 Net in Number of returns (77)	3,660,152 Estate a come Amount (78)	681,575 Ind trust Number of returns (79)	4,958,547
Iontaxable returns	64,881 Net in Number of returns	304,471 Partnership and Icome Amount	26,969 I S Corporation Net Number of returns	78,784 loss Amount	855,329 Net in Number of returns (77) 506,584	3,660,152 Estate a come Amount (78) 6,870,734	681,575 Ind trust Number of returns (79) 41,050	4,958,547
Iontaxable returns	64,881 Net in Number of returns (73)	304,471 Partnership and icome Amount (74)	26,969 d S Corporation Number of returns (75)	78,784 loss Amount (76)	855,329 Net in Number of returns (77)	3,660,152 Estate a come Amount (78)	681,575 Ind trust Number of returns (79) 41,050 1,222	4,958,547 loss Amount (80) 816,719 217,400
Iontaxable returns Size of adjusted gross income All returns	64,881 Net in Number of returns (73) 3,566,632	304,471 Partnership and come Amount (74) 168,418,667	26,969 d S Corporation Number of returns (75) 2,055,062	78,784 loss Amount (76) 40,666,189 15,353,080 528,542	855,329 Net in Number of returns (77) 506,584 11,166 17,302	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502	681,575 Ind trust Number of returns (79) 41,050 1,222 *398	4,958,547
Iontaxable returns Size of adjusted gross income All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754	304,471 Partnership and come Amount (74) 168,418,667 1,202,332	26,969 d S Corporation Number of returns (75) 2,055,062 138,338	78,784 loss Amount (76) 40,666,189 15,353,080	855,329 Net in Number of returns (77) 506,584 11,166	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829	681,575 Ind trust Number of returns (79) 41,050 1,222 "398 "1,605	4,956,547
Iontaxable returns Size of adjusted gross income All returns to adjusted gross income	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982	304,471 Partnership and kcome Amount (74) 168,418,667 1,202,332 207,514	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339	78,784 loss Amount (76) 40,666,189 15,353,080 528,542	855,329 Net in of returns (77) 506,584 11,166 17,302 28,707 32,073	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785	4,956,547 loss Amount (80) 816,719 217,400 *3,223 *14,851 *2,524
All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829	681,575 Ind trust Number of returns (79) 41,050 1,222 "398 "1,605	4,956,547
All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083 1,058,067	26,969 I S Corporation Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,831	855,329 Net in of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785	4,956,547 loss Amount (80) 816,719 217,400 *3,223 *14,851 *2,524
Iontaxable returns Size of adjusted gross income All returns Io adjusted gross income adjusted gross income 1 under \$5,000 15,000 under \$10,000 15,000 under \$15,000 20,000 under \$220,000	64,881 Net in Number of returns (73) 3,566,632 48,802 80,754 134,982 161,618 161,553 145,718	304,471 Partnership and acome Amount (74) 168,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869	26,969 I S Corporation Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753	78,784	855,329 Net in of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45	4,956,547 loss Amount (80) 816,719 217,400 *3,223 *14,851 *2,524
Intervention Size of adjusted gross income gross income All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492	304,471 Partnership and come Amount (74) 168,418,667 1,202,332 207,514 511,481 749,063 1,058,067 1,228,869 1,415,206	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,931 793,980 660,743	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45	4,958,547 loss Amount (80) 816,719 217,400 °3,223 °14,851 °2,524 °882 °*
Intervention Size of adjusted gross income gross income All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399	304,471 Partnership and come Amount (74) 168,418,667 1,202,332 207,514 511,481 749,063 1,058,067 1,228,869 1,415,206 2,643,162	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 81,753 111,186 181,233	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,931 793,980 660,743 891,396	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 **45 **45 **	4,956,547 loss Amount (80) 816,719 217,400
Iontaxable returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034	26,969 I S Corporation Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 1178,889	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,831 783,880 660,743 891,396 1,211,234	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 67,847 116,459 74,014 211,893	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *5,317 *3,663	4,956,547
Iontaxable returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686 548,059	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,063 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,670,427	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 178,889 366,703	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,831 783,980 660,743 891,396 1,211,234 2,434,999	855,329 Net in of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,306	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014 211,893 174,393 447,726	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *45 *45 *3,663 3,135 2,757	4,956,547 loss Amount (80) 816,719 217,400 *3,223 *14,851 *2,524 *882 ** *7,461 *3,969 2,808 18,765
Iontaxable returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686 548,059 393,161	304,471 Partnership and come Amount (74) 168,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,870,427 8,356,903	26,969 I S Corporation Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 178,889 386,703 192,079	78,784	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,308 48,840	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014 211,893 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,595 318,960	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *45 *45 *3,663 \$3,135 \$2,757 \$,818	4,958,547
Iontaxable returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686 548,059 393,161 695,611	304,471 Partnership and come Amount (74) 168,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,670,427 8,356,903 25,315,166	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 1178,989 366,703 192,079 305,754	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,931 783,980 660,743 891,396 1,211,234 2,434,999 1,685,704 3,770,341	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 32,073 28,571 27,816 22,402 47,879 41,450 69,306 48,840 77,396	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014 211,893 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,286 128,626	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *45 *45 *45 *45 *45 *45 *45 *4	4,956,547 Amount (80) 816,719 217,400 *3,223 *14,851 *2,524 *882 * * * * * * * * * * * * *
Iontaxable returns Size of adjusted gross income All returns No adjusted gross income 1 under \$5,000 10,000 under \$10,000 10,000 under \$15,000 15,000 under \$15,000 150,000 under \$15,000 150,000 under \$20,000 220,000 under \$20,000 250,000 under \$50,000 250,000 under \$20,000 200,000 under \$50,000 200,000 under \$20,000 200,000 under \$20,000	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686 548,059 393,161 695,611 369,647	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,063 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,870,427 8,356,903 25,315,166 36,118,147	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 178,689 366,703 192,079 306,754 130,046	78,784 loss Amount (76) 40,666,189 15,353,080 528,542 515,322 480,791 640,931 793,980 660,743 891,396 1,211,234 2,434,999 1,685,704 3,770,341 3,934,387	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,308 48,840 77,396 38,228	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014 211,893 174,393 447,726 318,960 1,288,626 1,076,193	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 5,317 *3,663 3,135 2,757 5,818 7,583 4,295	4,956,547 loss Amount (80) 816,719 217,400 3,223 *14,851 *2,524 **882 ** *7,461 *3,969 2,808 18,765 46,043 40,003 56,984
Iontaxable returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,882 161,618 161,553 145,718 154,492 272,399 259,686 548,059 363,161 695,611 369,647 91,083	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,670,427 8,356,903 25,315,186 36,116,147 22,387,339	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 178,889 366,703 192,079 305,754 130,046 31,827	78,784	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,306 48,840 77,396 38,228 8,685	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 67,847 116,459 74,014 211,893 174,393 447,726 318,960 1,288,626 1,076,193 780,606	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *5,317 *3,663 3,135 2,757 5,818 7,583 4,295 1,313	4,956,547 loss Amount (80) 816,719 217,400 -3,223 *14,851 *2,524 **882 ** *7,461 -3,969 2,808 18,765 46,043 40,003 56,984 39,276
All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,982 161,618 161,553 145,718 154,492 272,399 259,686 548,059 393,161 695,611 369,647 91,083 51,066	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,670,427 8,356,903 25,315,166 36,118,147 22,337,339 54,430,959	26,969 I S Corporation Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 176,869 366,703 192,079 305,754 130,046 31,827 17,834	78,784	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,306 48,840 77,396 38,228 8,665 6,782	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 74,014 211,893 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 174,393 176,193 176,193 780,606 1,991,915	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *45 *45 *5,317 *3,663 3,135 2,757 5,818 7,583 4,295 1,313 1,113	4,956,547 loss Amount (80) 816,719 217,400 *3,223 *14,851 *2,524 *882 * * * 77,461 *3,969 2,808 18,765 46,043 40,003 56,984 439,276 362,529
All returns	64,881 Net in Number of returns (73) 3,566,632 46,802 80,754 134,882 161,618 161,553 145,718 154,492 272,399 259,686 548,059 363,161 695,611 369,647 91,083	304,471 Partnership and come Amount (74) 166,418,667 1,202,332 207,514 511,481 749,083 1,058,067 1,228,869 1,415,206 2,643,162 3,124,034 7,670,427 8,356,903 25,315,186 36,116,147 22,387,339	26,969 I S Corporation Net Number of returns (75) 2,055,062 138,338 72,339 84,585 63,259 99,135 81,753 111,186 181,233 178,889 366,703 192,079 305,754 130,046 31,827	78,784	855,329 Net in Number of returns (77) 506,584 11,166 17,302 28,707 32,073 28,571 27,816 22,402 47,879 41,450 69,306 48,840 77,396 38,228 8,685	3,660,152 Estate a come Amount (78) 6,870,734 102,182 41,502 73,829 104,589 67,847 116,459 67,847 116,459 74,014 211,893 174,393 447,726 318,960 1,288,626 1,076,193 780,606	681,575 Ind trust Number of returns (79) 41,050 1,222 *398 *1,605 *2,785 *45 *45 *5,317 *3,663 3,135 2,757 5,818 7,583 4,295 1,313	4,956,547 loss Amount (80) 816,719 217,400 -3,223 *14,851 *2,524 **882 ** *7,461 -3,969 2,808 18,765 46,043 40,003 56,984 39,276

Footnotes at end of table.

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Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

returns returns returns returns returns (B1) (B2) (B3) (B4) (B5) (B5) (B7) (B5) No adjuatod gross income. 20,860 170,342 128,382 3,246,641 12,469 34,863 10,322,469 118,281 St under 55,000 40,186 70,983 27,554 607,440 286,711 347,389 439,069 3,611 734,863 10,822,469 10,853,812 12,27,897 666,486 660,075 133,458 10,454,518 1,237,897 666,486 660,075 133,458 10,454,518 1,237,897 666,486 660,075 133,458 10,455,492 2,457,420 1,055,565 11,225,377 1464,487 128,133 828,491 827,493 1,827,419 10,118,337 11,176,339,118 877,118 128,247 1,405,582 1,505,106 1,312,587 11,325,704 11,704,383,810,000,135,704 1,328,817 1,312,587 11,328,317 11,174,333,350,000,000,351,532,122,445,813 1,608,103 1,312,587 1,402,217,132,333,350,000,228,335 5			F	arm				Social sec	urity benefits
All returns Amount (et) Amount (returns Amount (returns <th>•</th> <th>Net</th> <th>Income</th> <th>Ne</th> <th>t loss</th> <th>Unemployme</th> <th>nt compensation</th> <th>т</th> <th>otal</th>	•	Net	Income	Ne	t loss	Unemployme	nt compensation	т	otal
All returns	gross income	of	Amount	of	Amount	of	Amount	of	Amount
All returns		(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
is adjusted gross income	All returns	. 726,065	8,192,174	1,493,178	16,041,814	7,985,322	19.335.423		119,291,667
i under 55,000	to adjusted gross income	20,580	170,342	128,362	3,249,641	12,489	34,963	76.411	734,879
25,000 under \$30,000. 64,386 547,015 92,205 617,477 653,015 1,755,800 898,807 92,827 40,000 under \$40,000. 77,187 887,118 132,347 1,405,858 1,005,852 2,500,800 1,312,537 1,47,00 50,000 under \$50,000. 69,850 1,259,854 192,749 1,554,467 869,572 2,445,863 1,582,022 18,853 500,000 under \$50,000. 46,851 823,448 68,265 724,787 246,686 660,835 509,822 7,855, 100,000 under \$50,000. 8,020 228,64 11,7171 13,115 44,221 122,188, 500,000 under \$1,000,000 1,745 104,026 6,307 348,739 1,053 3,964 23,792 394, 30,000 under \$1,000,000 1,042,237 2,2654 1,042,237 2,285 1,042 1,988,143 17,383, 102,200 under \$1,000,000 1,058,12 1,042,852 5,916,661 18,032,879 1,988,143 17,383, 10,922,544 8,694,306 101,398, 10,000 under \$1,000,000 1,058,12 1,061,852 1,042,13 1,042,13 1,042,13 1,042,143	5,000 under \$10,000 10,000 under \$15,000	70,698 75,608	256,784 569,975	96,851 133,459	784,624 944,518	1,009,668 1,253,992	1,927,897 2,857,820	966,486 1,055,955	3,912,217 9,630,759 11,225,610 10,198,323
75,000 under \$100,000	25,000 under \$30,000 30,000 under \$40,000 40,000 under \$50,000	54,369 77,157 67,990	547,015 897,118 1,091,399	92,625 182,347 172,833	617,477 1,405,858 1,483,649	653,015 1,008,562 742,089	1,755,609 2,650,800 2,042,913	869,697 1,312,587 1,035,704	9,717,497 9,847,945 14,710,742 11,704,822 18,858,697
Iontexable returns	75,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000	45,851 38,680 8,020 1,745	823,448 1,127,761 298,035 104,026	66,295 77,303 22,654 6,307	724,787 1,318,275 717,171 348,739	249,688 111,720 13,115 1,053	696,830 368,535 49,281 3,954	600,351 509,822 132,181 23,792	8,383,668 7,555,191 2,188,758 394,403 230,138
Intertaxable returns	axable returns	527,189	7,121,404	1,079,510	10,204,652	5,916,661			101,938,577
Size of adjusted gross income Sodal security benefits-continued Foreign-earned income exclusion* Net income Net loss Number Number Number Number Number Number Number of returns Amount Amount Amount Amount Amount Amount	iontexable returns	198,876	1,070,769	413,668	5,837,162	2,068,661	4,303,879	1,598,143	17,353,080
Size of adjusted gross income Taxable Number Number<		Social security b	enefits-continued				Other i	ncome *	
of rsturns Amount	Size of adjusted	Tax	abie	Foreign-earned li	ncome exclusion ^a	Net ir	come	Net	loss
All returns (1) <th< th=""><th>gross income</th><th>of</th><th>Amount</th><th>of</th><th>Amount</th><th>of</th><th>Amount</th><th>of</th><th>Amount</th></th<>	gross income	of	Amount	of	Amount	of	Amount	of	Amount
b adjusted gross income. 1,368 12,564 60,248 2,111,046 43,082 652,727 16,884 967,0 1 under \$5,000 9,826 23,068 50,028 1,948,690 351,762 502,489 10,554 137,4 5,000 under \$10,000 22,695 85,471 14,396 688,681 312,088 610,231 *4,291 *34,4 10,000 under \$15,000 26,954 98,171 18,760 987,332 298,394 531,340 20,100 133,4 15,000 under \$20,000 99,741 283,276 8,622 475,433 312,567 770,459 22,000 106,7 20,000 under \$20,000 439,526 483,451 15,148 718,999 222,217 572,609 *3,995 *12,6 25,000 under \$30,000 1,308,427 4,871,599 18,228 698,745 437,066 1,099,465 17,334 233,04 40,000 under \$50,000 1,305,704 6,883,447 7,563 357,386 395,128 1,009,465 1,734 233,64 <td< td=""><td></td><td>(89)</td><td>(90)</td><td>(91)</td><td>(92)</td><td>(93)</td><td>(94)</td><td>(95)</td><td>(96)</td></td<>		(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
under \$5,000	All returns	6,598,033	45,715,361	268,129	12,284,935	4,412,970	19,110,515	210,470	3,592,398
5,000 under \$10,000	o adjusted gross income	1,368	12,564	60,248	2,111,046	43.082	652,727	16,884	967,045
25,000 under \$30,000		(
75,000 under \$100,000	5,000 under \$10,000 10,000 under \$15,000	22,695 26,954	85,471 98,171	14,396 18,760	688,661 987,332	351,762 312,088 296,394	610,231 531,340	*4,291 20,100	137,201 *34,460 133,203 106,777
	,000 under \$10,000 0,000 under \$15,000 5,000 under \$25,000 0,000 under \$25,000 5,000 under \$25,000 0,000 under \$50,000	22,695 26,954 99,741 436,526 780,502 1,308,427 1,035,704	85,471 98,171 283,276 483,451 1,647,380 4,671,599 6,883,647	14,398 18,760 8,622 15,148 *4,241 18,228 7,563	688,681 987,332 475,433 718,999 *104,268 698,745 357,388	351,762 312,088 296,394 312,567 222,217 260,723 437,066 395,128	610,231 531,340 770,459 572,909 575,161 1,099,465 1,009,260	*4,291 20,100 22,000 *3,995 *2,872 17,334 12,706	*34,460 133,203 106,777 *12,548 *29,779 233,325 49,865
xxable returns	5,000 under \$10,000 10,000 under \$15,000 15,000 under \$25,000 20,000 under \$25,000 25,000 under \$30,000 10,000 under \$40,000 10,000 under \$50,000 10,000 under \$100,000 100,000 under \$100,000 200,000 under \$200,000 200,000 under \$500,000 200,000 under \$500,000 200,000 under \$1,000,000 1,000,000 or more	22,695 26,954 99,741 436,526 760,502 1,308,427 1,035,704 1,598,022 600,351 509,822 132,181 23,792 12,321	85,471 98,171 263,276 483,451 1,647,380 4,871,599 6,883,647 15,389,785 7,125,854 6,421,486 1,859,071 335,187 195,393	14,398 18,760 8,622 15,148 *4,241 18,228 7,563 16,720 12,655 26,690 9,617 2,234 979	688,661 987,332 475,433 718,999 *104,266 698,745 357,386 926,156 814,047 1,572,112 655,361 158,738 66,864	351,762 312,088 298,394 312,567 222,217 260,723 437,086 395,128 756,823 387,085 413,088 160,243 39,959 24,654	610,231 531,340 770,459 572,909 575,161 1,009,260 1,923,568 1,494,871 2,431,317 2,705,232 1,342,404 2,889,086	*4,291 20,100 22,000 *3,995 *2,872 17,334 12,706 32,796 20,232 29,128 13,018 2,803 1,758	*34,460 133,203 106,777 *12,548 *29,779 233,325 49,865 327,698 241,828 593,324 382,523 171,509 171,315

Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income---Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

					i=	Statutory a	djustments	<u></u>
Size of adjusted	Net opera	ting loss ^a	Gambling	eamings ²	То	tal	Primary IR/	A payments
gross income	Number		Number		Number		Number	
· .	of	Amount	of	Amount	of	Amount	of	Amount
	returns		returns	•	returns		returns	
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns	505,303	49,330,982	1,021,201	7,866,919	18,208,887	41,139,577	3,889,574	5,944,655
to adjusted gross income	281,999	45,490,274	7,223	33,465	187,454	314,392	10,155	14,623
1 under \$5,000	52,289	455,138	25,880	36,108	1,076,835	488,448	104,076	149,322
5,000 under \$10,000	39,781	372,472	51,635	125,332	1,705,939	1,253,603	175,470	274,968
10,000 under \$15,000	30,134	272,894	86,669	227,374	1,605,036	1,601,578	258,389	391,869
15,000 under \$20,000	25,933	331,315	67,829	206,528	1,511,784	1,871,819	333,728	547,903
	8,052	84,522	72,296	232.052	1,374,130	2,239,774	454,166	709,489
20,000 under \$25,000	8,052	81,396	63,064	287,471	1,272,521	2,026,376	451,513	608,684
25,000 under \$30,000	8,077 	204,880	· · · 104,891··	461,421	2,190,772	3,876,853		1,035,367
30,000 under \$40,000	13,509 19,600	204,880	131,801	600,282	1,812,161	3,025,250	484,395	582,053
40,000 under \$50,000	19,600	263,718	202,067	1,229,755	2,411,675	5,666,591	376,935	666,568
50,000 under \$75,000			-		1,157,232	4,193,029	213,006	388,248
75,000 under \$100,000	2,509	66,308	101,954	767,936	1,157,232	7,659,820	203,187	390,139
100,000 under \$200,000	7,383	372,929	78,829	1,280,518		5,055,773	76,301	148,060
200,000 under \$500,000	3,490	305,445	21,198	1,110,908	486,424	1,149,666	13.664	26,514
500,000 under \$1,000,000	1,039	176,922	3,865	485,729	94,410	716,606	5,656	10.848
		494,811	2,000	782,039	49,479	710,000		•
1,000,000 or more	805	404,011						
- <u></u>	106,234	9,182,982		7,416,813	14,259,118	37,760,469	- 3,609,718 -	- 5,522,207
fexable returns			893,963 127,238	7,416,813	14,259,118 3,949,769	37,760,469 3,379,108	3,609,718 - 279,857	5,522,207
1,000,000 or more rexeble returns Nortaxable returns	106,234	9,182,982		450,106				
fexable returns	106,234	9,182,982		450,106	3,949,769 mentscontinued	3,379,108	279,857	422,448
axable returns	106,234 399,069	9,182,982	127,238	450,106	3,949,769 mentscontinued		279,857 Payment to a	422,448
exable returns	106,234 399,069	9,182,982 40,148,000	127,238	450,106 Statutory adjustr	3,949,769 mentscontinued	3,379,108	279,857	422,448
exable returns	106,234 399,069 Secondary II Number	9,182,982 40,148,000 RA payments	127,238 Moving expen Number	450,106 Statutory adjustr ses adjustment	3,949,769 mentscontinued Deduction for sel	3,379,108	279,857 Payment to a	422,448
azable returns	106,234 399,069 Secondary II Number of	9,182,982 40,148,000	127,238 Moving expen Number of	450,106 Statutory adjustr	3,949,769 mentscontinued Deduction for sel Number of	3,379,108 f-employment tax	279,857 Payment to a Number	422,448
exable returns	106,234 399,069 Secondary II Number of returns	9,182,982 40,148,000 RA payments Amount	127,238 Moving expen Number of returns	450,106 Statutory adjusti ses adjustment Amount	3,949,769 mentscontinued Deduction for sel Number of returns	3,379,108 f-employment tax	279,857 Payment to a Number of returns	422,448 a Keogh plan Amount
acable returns	106,234 399,069 Secondary II Number of returns (105)	9,182,982 40,148,000 RA payments Amount (106)	127,238 Moving expen Number of returns (107)	450,106 Statutory adjusti ses adjustment Amount (108)	3,949,769 mentscontinued Deduction for sel Number of returns (109)	3,379,108 f-employment tax Amount (110)	279,857 Payment to a Number of returns (111)	422,448 a Keogh plan Amount (112)
Atli returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103	9,182,982 40,148,000 RA payments Amount (106) 2,393,359	127,238 Moving expen Number of returns (107) 879,626	450,106 Statutory adjustr ses adjustment Amount (108) 1,720,092	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084	3,379,108 f-employment tax Amount (110) 13,341,810	279,857 Payment to a Number of returns (111) 1,032,102	422,448 a Keogh plan Amount
Atl raturns	106,234 339,069 Secondary II Number of returns (105) 1,661,103 8,320	9,182,982 40,148,000 RA payments Amount (106) 2,393,359 11,330	127,238 Moving expen Number of returns (107) 879,626 4,714	450,106 Statutory adjusti ses adjustment Amount (108) 1,720,092 12,565	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843	3,379,108 f-employment tax Amount (110) 13,341,810 118,618	279,857 Payment to a Number of returns (111) 1,032,102 1,321	422,448 a Keogh plan Amount (112) 8,734,145 16,139
All returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858	9,182,982 40,148,000 RA payments Amount (106) 2,393,359 11,330 7,398	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003	450,106 Statutory adjust ses adjustment Amount (108) 1;720,092 12,565 *6,215	3,949,769 ments-continued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522	3,379,108 f-employment tax Amount (110) 13,341,810 118,618 205,580	279,857 Payment to a Number of returns (111) 1,032,102 1,321 -5,156	422,448 a Keogh plan Amount (112) 8,734,145 16,139 *16,422
Atl ratums	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031	9,182,982 40,148,000 RA payments Amount (106) 2,393,359 11,330 7,398 20,870	127,238 Moving expen of returns (107) 879,626 4,714 *5,003 32,655	450,106 Statutory adjustri ses adjustment Amount (108) 1,720,092 12,565 *6,215 40,742	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577	3,379,108 f-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403	422,448 Amount (112) 8,734,145 16,139 *16,422 *13,818
Attack of adjusted gross income Attack of adjusted gross income Attack of adjusted adjusted gross income	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756	450,106 Statutory adjustin ses adjustment Amount (108) 1,720,092 12,565 °6,215 40,742 67,112	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515	3,379,108 f-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374 739,226	279,857 Payment to a Number of returns (111) 1,032,102 1,321 -5,156 -7,403 19,000	422,448 a Keogh plan Amount (112) 8,734,145 16,139 16,422 13,818 39,324
At returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590	9,182,982 40,148,000 RA payments Amount (106) 2,393,359 11,330 7,398 20,870 68,051 106,168	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426	450,106 Statutory adjustin ses adjustment Amount (108) 1;720,092 12,565 *6,215 40,742 67,112 71,013	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953	3,379,108 f-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374 739,226 757,167	279,857 Payment to a Number of returns (111) 1,032,102 1,321 -5,156 -7,403 19,000 19,648	422,448 a Keogh plan Amount (112) 8,734,145 16,139 16,422 13,818 39,324 41,056
Att returns	106,234 339,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966	9,182,982 40,148,000 PA payments Amount (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082	450,106 Statutory adjustin ses adjustment (108) 1;720,092 12,565 6,215 40,742 67,112 71,013 89,380	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412	3,379,108 -employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159	279,857 Payment to a Number of returns (111) 1,032,102 1,321 °5,156 °7,403 19,000 19,648 24,043	422,448 a Keogh plan Amount (112) 8,734,145 16,139 *16,422 *13,818 39,324 41,056 53,674
Att returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341	450,106 Statutory adjustr ses adjustment (108) 1;720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746	3,379,108 (-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745	279,857 Payment to a Number of returns (111) 1,032,102 1,321 -5,156 -7,403 19,000 19,648 24,043 -31,231	422,448 Amount (112) 8,734,145 16,139 *16,422 *13,818 39,324 41,056 53,674 107,408
axable returns	106,234 339,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835	450,106 Statutory adjustri ses adjustment (108) 1,720,092 12,565 6,215 40,742 67,112 71,013 89,380 96,447 196,775	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329	3,379,108 4-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 77,403 19,000 19,648 24,043 31,231 49,193	422,448 Amount (112) 8,734,145 16,139 *16,422 *13,818 39,324 41,056 53,674 107,408 177,647
axable returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835 100,590	450,106 Statutory adjustin ses adjustment Amount (108) 1,720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710	3,379,108 f-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275	279,857 Payment to a Number of returns (111) 1,032,102 1,321 1,321 1,321 1,321 1,321 1,321 2,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568	422,448 a Keogh plan Amount (112) 8,734,145 16,139 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234
Att returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835	450,106 Statutory adjustri ses adjustment (108) 1,720,092 12,565 6,215 40,742 67,112 71,013 89,380 96,447 196,775	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329	3,379,108 4-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118	422,448 Amount (112) 8,734,145 16,139 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097
axable returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835 100,590	450,106 Statutory adjustin ses adjustment Amount (108) 1,720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710	3,379,108 f-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,135 8189,118 151,916	422,448 Amount (112) 8,734,145 16,139 *16,422 *13,818 -39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336
avable returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547 152,565	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835 100,590 176,197 95,063	450,106 Statutory adjustri ses adjustment Amount (108) 1;720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,740,131	3,379,108 f-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118	422,448 Arrount (112) 8,734,145 16,139 *16,422 *13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492
avable returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547 152,565 156,557	9,182,982 40,148,000 Amount (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334 271,930	127,238 Moving expen Number of returns (107) 879,626 4,714 5,003 32,655 70,756 60,426 61,082 72,341 106,835 100,590 176,197 95,063 75,314	450,106 Statutory adjustr Ses adjustment (108) 1;720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452 261,264	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,740,131 790,842	3,379,108 -employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310 1,325,144	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,135 8189,118 151,916	422,448 Amount (112) 8,734,145 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492 2,391,567
Att returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 224,547 152,565 156,557 61,459	9,182,982 40,148,000 Amount (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334 271,930 100,644	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 108,835 100,590 176,197 95,063	450,106 Statutory adjustr ses adjustment (108) 1,720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452 261,264 225,163	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,7740,131 790,842 961,043	3,379,108 4-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310 1,325,144 2,160,089	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118 151,916 294,809 134,821 22,523	422,448 A Keogh plan Amount (112) 8,734,145 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492 2,391,567 471,976
arable returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547 152,565 156,557 61,459 10,456	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334 271,930 100,644 16,582	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 106,835 100,590 176,197 95,063 75,314 15,037	450,106 Statutory adjustr ses adjustment (108) 1,720,092 12,565 6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452 261,264 225,163 86,131	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,740,131 790,842 961,043 368,492	3,379,108 4-employment tax Amount - (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310 1,325,144 2,160,089 1,104,850	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118 151,916 284,809 134,821	422,448 Amount (112) 8,734,145 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492 2,391,567
All returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547 152,565 156,557 61,459 10,456 4,321	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334 271,930 100,644 16,582 6,759	127,238 Moving expen Number of returns (107) 879,626 4,714 ^5,003 32,655 70,756 60,426 61,082 72,341 108,835 100,590 176,197 95,063 75,314 15,037 962 551	450,106 Statutory adjusti ses adjustment (108) 1;720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452 261,264 225,163 86,131 9,496 4,639	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,740,131 790,842 961,043 368,492 (68,814 36,153	3,379,108 4-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310 1,325,144 2,160,089 1,104,850 269,825	279,857 Payment to a Number of returns (111) 1,032,102 1,321 5,156 7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118 151,916 294,809 134,821 22,523	422,448 A Keogh plan Amount (112) 8,734,145 16,139 16,139 16,422 13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492 2,391,567 471,976
Atil returns	106,234 399,069 Secondary II Number of returns (105) 1,661,103 8,320 4,858 15,031 44,739 69,590 123,966 124,602 304,278 315,814 264,547 152,565 156,557 61,459 10,456	9,182,982 40,148,000 RA payments (106) 2,393,359 11,330 7,398 20,870 68,051 106,168 183,507 181,316 441,127 312,643 411,700 253,334 271,930 100,644 16,582	127,238 Moving expen Number of returns (107) 879,626 4,714 *5,003 32,655 70,756 60,426 61,082 72,341 100,590 176,197 95,063 75,314 15,037 962	450,106 Statutory adjustr ses adjustment Amount (108) 1,720,092 12,565 *6,215 40,742 67,112 71,013 89,380 96,447 196,775 186,698 366,452 261,264 225,163 86,131 9,496	3,949,769 mentscontinued Deduction for sel Number of returns (109) 12,849,084 154,843 930,522 1,460,577 1,219,515 1,044,953 861,412 739,746 1,334,329 1,137,710 1,740,131 790,842 961,043 3668,492 68,814	3,379,108 4-employment tax Amount (110) 13,341,810 118,618 205,580 618,374 739,226 757,167 673,159 688,745 1,169,298 1,111,275 2,198,310 1,325,144 2,160,089 1,104,850 269,825 202,148	279,857 Payment to a Number of returns (111) 1,032,102 1,321 *5,156 *7,403 19,000 19,648 24,043 31,231 49,193 73,568 189,118 151,916 294,809 134,821 22,523 8,351	422,448 Amount (112) 8,734,145 16,139 *16,422 *13,818 39,324 41,056 53,674 107,408 177,647 217,234 786,097 1,104,336 3,129,492 2,391,567 471,976 167,953

Footnotes at end of table.

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 Table 1.--All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income--Continued

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

				Statutory adjust	ments-continued			
			T	Guidiony adjus		oyed health	1	
Size of adjusted	Forfeited in	terest penalty	Alimo	ny paid		e deduction	Other ac	liustments
gross income	Number		Number	1	Number	<u> </u>	Number	Í
	of	Amount	of	Amount	of	Amount	of	Amount
	returns		returns		returns		returns	Anounc
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Alf returns	. 803,838	203,861	567,947	5,225,564	3,011,145	2,601,145	126,323	860,329
No adjusted gross income	. 10,213	2,844	6,580	87,577	45,592	33,198	1,818	17,498
\$1 under \$5,000	. 46,003	7,205	*2,438	*35,026	90,415	49.750	*5.721	*11,530
5,000 under \$10,000		25,555	28,126	124,118	186,181	98,609	*5,635	*36,549
10,000 under \$15,000		17,474	27,046	105,830	248,475	172,348	-	l -
15,000 under \$20,000		25,826	23,794	89,329	239,885	172,520	*6,846	*60,611
20,000 under \$25,000		12,244	40,460	229,455	211,310	170,920	*5,906	*48,345
25,000 under \$30,000		11,048	30,058	149,815	199,544	158,613	*4,620	*24,306
30,000 under \$40,000		12,122	74,908	468,695	322,105	238,796	14,306	137,026
40,000 under \$50,000		26,558	53,341	248,084	268,370	216,024	32,971	124,681
50,000 under \$75,000		20,566	104,601	729,136	416,466	365,510	28,124	114,575
75,000 under \$100,000		26,042	64,460	491,378	223,600	234,867	10,743	108,404
100,000 under \$200,000		10,632	66,511	1,015,036	342,387	388,655	6,329	64,816
200,000 under \$500,000 500,000 under \$1,000,000		4,003 1,110	34,359	887,318	160,097	216,498	2,736	92,962
1,000,000 or more		633	7,108 4,158	288,869 275,899	36,921 19,799	54,313	323	3,592
			-	,	-	30,523	246	15,442
axable returns	658,305	164,118	529,118	4,929,819	2,479,345	2,198,559	115,006	794,734
iontaxable returns	145,532	39,743	38,829	295,745				
				200,140	531,800	402,585	11,318	65, 595
		1		200,140	331,000	402,565	11,310	63,899
	Basic standa	ard deduction		dard deduction				
Size of adjusted	Basic standa				Total itemize	d deductions	Exem	
Size of adjusted gross income	Basic standa				Total itemize (after lir	d deductions	Exem	
•	Number	ard deduction	Additional stan	dard deduction	Total iternize (after lin Number	d deductions nitation)	Exem	ptions
•			Additional stan		Total itemize (after lir	d deductions	Exem Number of	
•	Number	ard deduction Amount	Additional stan Number of returns	dard deduction Amount	Total itemize (after lin Number of returns	d deductions nitation) Amount	Exem Number of exemptions	ptions Amount
gross income	Number of returns (121)	Arnount (122)	Additional stan Number of returns (123)	dard deduction Amount (124)	Total itemize (after lin Number of returns (125)	d deductions nitation) Amount (126)	Exem Number of exemptions (127)	ptions Amount (128)
gross income All returns	Number of returns (121) 83,222,737	ard deduction Amount	Additional stan Number of returns	dard deduction Amount	Total itemize (after lin Number of returns	d deductions nitation) Amount	Exem of exemptions (127) 237,164,486	otions Amount (128) 584,509,487
gross income All returna o adjusted gross income	Number of returns (121) 83,222,737	Arrount (122) 401,285,344	Additional stan of returns (123) 10,809,600 -	dard deduction Amount (124) 12,319,288 –	Total itemize (after lin Number of returns (125) 34,007,717 –	d deductions nitation) Amount (126) 527,374,034	Exem of exemptions (127) 237,164,488 1,671,758	Amount (128) 584,509,487 4,168,474
gross income All returns o adjusted gross income under \$5,000	Number of returns (121) 83,222,737	Arnount (122) 401,265,344 - 47,104,278	Additional stan of returns (123) 10,809,600 – 760,037	dard deduction Amount (124) 12,319,288 – 807,000	Total itemize (after lir of returns (125) 34,007,717 – 219,764	d deductions nitation) Amount (126) 527,374,034 - 2,159,134	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514	Amount (128) 584,509,487 4,168,474 28,486,211
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183	Arrount (122) 401,285,344	Additional stan of returns (123) 10,809,600 -	dard deduction Amount (124) 12,319,288 –	Total itemize (after lin Number of returns (125) 34,007,717 –	d deductions nitation) Amount (126) 527,374,034	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383	Amount (128) 584,509,467 4,168,474 28,486,211 50,417,248
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183 13,450,823	Arnount (122) 401,265,344 - 47,104,278 61,733,522	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543	Total itemize (after lir Number of returns (125) 34,007,717 - 219,764 519,196	d deductions nitation) Amount (126) 527,374,034 - 2,159,134 5,089,708	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514	Amount (128) 584,509,467 4,168,474 28,486,211
gross income All retums	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372	Arrount (122) 401,255,344 - 47,104,278 61,733,522 61,842,385	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604	dard deduction Amount (124) 12,319,288 – 807,000 2,088,543 2,497,263 1,909,063	Total itemize (after lin of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854	d deductions nitation) Amount (126) 527,374,034 – 2,159,134 5,089,708 9,210,346 12,212,870	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,803,909
gross income All returns o adjusted gross income under \$5,000	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160	Arrount (122) 401,255,344 - 47,104,278 61,733,522 61,842,385 51,189,511	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515	dard deduction Amount (124) 12,319,288 – 807,000 2,088,543 2,497,263	Total itemize (after lin of returns (125) 34,007,717 – 219,764 519,196 930,474	d deductions nitation) Amount (126) 527,374,034 – 2,159,134 5,089,708 9,210,346	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,903,909 49,239,428
gross income All retums	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 12,630,372 10,165,160 8,428,649 6,057,097 8,169,526	Arnount (122) 401,265,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104	Additional stan Number of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,833,515 1,060,285 716,373 838,105	dard deduction Amount (124) 12,319,288 – 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831	d deductions nitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,803,909
gross income All retums	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511	Arrount (122) 401,285,344 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 718,373 838,105 550,400	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968	Total itemize (after lin of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,538,831 1,789,527 4,197,381 4,457,249	d deductions nitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,903,909 49,239,428 40,438,151 71,121,412 58,330,940
gross income All retums	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511 4,160,780	Arrount (122) 401,285,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 718,373 838,105 5550,400 728,391	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381	d deductions nitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167	Amount (128) 584,509,467 4,168,474 28,486,211 50,417,246 59,532,217 53,903,909 49,239,426 40,438,151 71,121,412
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 6,057,097 8,169,526 4,641,511 4,160,780 723,241	Arrount (122) 401,285,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 22,532,817 4,499,812	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,833,515 1,060,285 716,373 838,105 550,400 728,381 190,470	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248	d deductions mitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 14,768,175 17,745,680 13,543,964 43,543,964 51,310,338 124,729,161 78,996,306	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,903,909 49,239,428 40,438,151 71,121,412 58,390,940 97,709,634 39,783,760
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511 4,180,780 723,241 293,644	Arnount (122) 401,265,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817 4,499,812 1,834,548	Additional stan Number of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,833,515 1,060,285 716,373 838,105 550,400 728,391 190,470 109,035	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980 140,282	Total itemize (after lir of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248 3,781,208	d deductions nitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338 124,729,161 76,996,306 89,314,615	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621 11,933,915	Amount (128) 584,509,467 4,168,474 28,486,211 50,417,248 59,532,217 53,903,900 49,239,426 40,438,151 71,121,412 58,390,400 97,709,634 39,793,760 29,280,402
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,528 4,641,511 4,180,780 723,241 283,644 60,833	Arnount (122) 401,265,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817 4,499,812 1,634,548 366,335	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 716,373 838,105 550,400 728,381 190,470 109,035 15,292	dard deduction Amount (124) 12,319,288 – 807,000 2,088,543 2,497,263 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980 140,282 18,541	Total itemize (after lin of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,538,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248 3,781,208 946,203	d deductions nitation) Amount (128) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338 124,729,161 78,996,306 89,314,615 40,385,814	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621 11,938,915 3,001,187	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,903,909 49,239,426 40,438,151 71,121,412 58,390,940 97,709,634 39,783,760
gross income All retums	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511 4,180,780 723,241 293,844 60,933 14,197	Arnount (122) 401,285,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817 4,499,812 1,834,548 366,335 88,629	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 718,373 838,105 5550,400 728,391 190,470 109,035 15,292 3,270	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980 140,282 18,541 3,706	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248 3,781,208 946,203 164,177	d deductions mitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338 124,729,161 78,996,306 89,314,615 40,385,814 13,678,409	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621 11,938,915 3,001,187 520,817	Amount (128) 584,509,467 4,168,474 28,486,211 50,417,248 59,532,217 53,903,900 49,239,426 40,438,151 71,121,412 58,390,400 97,709,634 39,783,760 29,280,402
gross income All retuma	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511 4,160,780 723,241 293,644 60,933 14,197 6,621	Arrount (122) 401,265,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817 4,499,812 1,834,548 368,335 868,629 40,072	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 716,373 838,105 550,400 728,391 190,470 109,035 15,292 3,270 1,203	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980 140,282 18,541 3,706 1,433	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248 3,781,208 946,203 164,177 80,362	d deductions mitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338 124,729,161 76,996,306 89,314,615 40,385,814 13,678,409 24,229,514	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621 11,938,915 3,001,187 5,20,817 241,551	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,248 59,532,217 53,903,909 49,239,426 40,438,151 71,121,412 58,350,940 97,709,634 39,783,760 29,280,402 2,027,709 -
gross income All returns	Number of returns (121) 83,222,737 - 14,420,183 13,450,823 13,450,823 12,630,372 10,165,160 8,428,649 8,057,097 8,169,526 4,641,511 4,180,780 723,241 293,844 60,933 14,197	Arnount (122) 401,285,344 - 47,104,278 61,733,522 61,842,385 51,189,511 42,948,634 31,732,852 45,027,104 27,226,844 25,632,817 4,499,812 1,834,548 366,335 88,629	Additional stan of returns (123) 10,809,600 - 760,037 1,974,620 2,232,604 1,633,515 1,060,285 718,373 838,105 5550,400 728,391 190,470 109,035 15,292 3,270	dard deduction Amount (124) 12,319,288 - 807,000 2,088,543 2,497,283 1,909,083 1,254,997 834,099 961,353 664,968 887,040 250,980 140,282 18,541 3,706	Total itemize (after lin Number of returns (125) 34,007,717 - 219,764 519,196 930,474 1,215,854 1,536,831 1,789,527 4,197,381 4,457,249 9,518,242 4,651,248 3,781,208 946,203 164,177	d deductions mitation) Amount (126) 527,374,034 - 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 43,543,964 51,310,338 124,729,161 78,996,306 89,314,615 40,385,814 13,678,409	Exem of exemptions (127) 237,164,486 1,671,758 11,416,514 20,193,383 23,833,852 21,575,174 19,709,473 16,188,289 28,474,167 23,372,188 39,103,596 15,923,621 11,938,915 3,001,187 520,817	Amount (128) 584,509,487 4,168,474 28,486,211 50,417,246 59,532,217 53,903,909 49,239,426 40,438,151 71,121,412 58,390,940 97,709,634 39,793,760 29,280,402

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

** Data combined to avoid disclosure of information for specific taxpayers.

¹ Not included in adjusted gross income.

² Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 1995) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during service center processing. Beginning in 1995, gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during service center processing. NOTE: Detail may not add to totals because of rounding. Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income [All figures are estimates based on samples-money amounts are in thousands of dollars]

• .		, •			1			redits
Size of adjusted	. •	Number of	Taxable	e income	income tax t	before credits	Тс	otal
gross income		returns	Number		Number		Number	
			of	Amount	of	Amount	of	Amount
			returns		returns		returns	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns		118,218,327	94,612,292	2.813.826.386	94,497,909	596,168,654	15,240,064	10.040.198
No adjusted gross income		944,141	-	-	2,251	212	255	23
\$1 under \$5,000		14,646,131	4.036,138	2,289,663	3,927,331	391,456	85,899	1,859
\$5,000 under \$10,000		13,982,404	6,743,365	14,298,048	6,738,093	2,178,205	1,111,076	82,450
\$10,000 under \$15,000			10,093,137	47,088,063	10,091,298	7,280,053	1,972,199	555,443
\$15,000 under \$20,000		11,385,632	10,507,127	· 82,489,088	10,505,712	12,407,126	2,866,224	1,720,210
\$20,000 under \$25,000			9,735,699	116,621,302	9,735,699	17,504,118	2,579,204	1,359,331
\$25,000 under \$30,000			7,747,577	125,126,846	7,747,577	18,820,253	820,666	301,243
\$30,000 under \$40,000 \$40,000 under \$50,000			12,309,288 9,072,436	269,363,277	12,309,540 9,072,834	42,869,530 44,040,853	<u>1,119,197</u> 953,435	470,885
\$40,000 under \$50,000 \$50,000 under \$75,000			9,072,436	579,762,827	13,657,783	101.124,693	1,719,650	925,082
			5,388,725	335.041.778	5,368,732	68,127,554	845,340	530,114
\$75,000 under \$100,000 \$100,000 under \$200,000			4,072.039	411,634,591	4,072,045	97.722.076	765,535	895,777
\$200,000 under \$500,000			1,005,982	249,447,991	1.005,992	74,808,390	283,434	943,710
500,000 under \$1,000,000			178,164	108,841,422	178,165	36,621,761	74,428	620,034
1,000,000 or more			86,853	203,476,979	86,857	72,272,376	43,520	1,213,197
faxable returns	******	·	89,220,165-	2,797,311,551		593,668,558_	9,981,621	7,538,100
Nontaxable returns	N	28,965,338	5,392,128	16,514,834	5,258,443	2,502,098	5,258,443	2,502,098
				Tax credits	continued			
F			6		Earned income	credit used to		
Size of adjusted	Child or	are credit	Credit for the ele	derly or disabled	offset income ta	x before credits	Minimum	tax credit
gross income 👒	Number		Number	· · · · ·	Number		Number	
ing a second of a constant	10							
		Amount	riof	····Amount	of	Amount	of	Amount
	returns	Amount	returns	Amount	returns	- Amount -		Amount -
	returns (8)	Amount (9)	,	(11)	••	Amount (13)	- of	Amount
All returns			returns		returns		returns	
	(8)	(9)	returns (10)	(11)	returns (12)	(13)	returns (14)	(15)
No adjusted gross income	(8) 5,964,253	(9) 2,517,962	returns (10) 251,824	(11)	returns (12) 7,850,841 *8	(13) 3,145,736	of returns (14) 106,592	(15) 468,755
No adjusted gross income 1 under \$5,000 35,000 under \$10,000	(8) 5,964,253	(9) 2,517,962 *1 - -76	returns (10) 251,824	(11) 48,028 ** *8,363	returns (12) 7,850,841 *8 *3,384 1,000,845	(13) 3,145,736 *1 *338 71,432	of returns (14) 106,592 158 *1,238	(15) 468,755 17 *38
No adjusted gross income	(8) 5,964,253 *7 - *3,146 283,348	(9) 2,517,962 *1 -76 -78,281	returns (10) 251,824 ** **69,688 94,126	(11) 48,028 ** **8,383 23,205	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856	(13) 3,145,736 *1 *338 71,432 446,701	of returns (14) 106,592 158 *1,238 - *42	(15) 468,755 17 *38 - *37
No adjusted gross income	(8) 5,964,253 *7 	(9) 2,517,962 *1 - *76	returns (10) 251,824 	(11) 48,028 ** *8,363	returns (12) 7,850,841 *8 *3,384 1,000,845	(13) 3,145,736 *1 *338 71,432	of returns (14) 106,592 158 *1,238	(15) 468,755 17 *38 - *37 *237
No adjusted gross income	(8) 5,964,253 77 	(9) 2,517,962 *1 	returns (10) 251,824 ** **69,688 94,126	(11) 48,028 ** **8,383 23,205	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 448,701 1,502,857 1,079,772	of returns (14) 106,592 158 *1,238 - - *42 *1,075 *212	(15) 468,755 17 *38 - *37 *237 *126
No adjusted gross income	(8) 5,984,253 77 - "3,148 283,348 459,987 542,216 498,055	(9) 2,517,962 *1 - 76,281 194,845 248,595 207.762	returns (10) 251,824 ** **69,688 94,126 66,117	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,594,460	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857	of- returns (14) 108,592 158 *1,238 *1,238 *1,238 *1,238 *1,238 *22 *1,075 *212 *858	(15) 468,755 17 *38 - *37 *237 *126 *771
No adjusted gross income	(8) 5,984,253 7 - *3,148 283,348 459,987 542,218 498,055 964,028	(9) 2,517,962 *1 - 76,261 194,845 248,595 207,762 391,559	returns (10) 251,824 ** 68,688 94,126 66,117 21,592 -	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 448,701 1,502,857 1,079,772	of returns (14) 106,692 158 *1,238 - *42 *1,075 *212 *858 4,798	(15) 468,755 17 *38 - *37 *237 *126 *711 3,724
No adjusted gross income	(8) 5,964,253 *7 *3,146 283,348 459,987 542,216 498,055 964,026 810,574	(9) 2,517,962 *1 	returns (10) 251,824 ** **69,688 94,126 66,117	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 448,701 1,502,857 1,079,772	of returns (14) 106,592 158 *1,238 - *42 *1,075 *212 *858 4,798 3,128	(15) 468,755 17 38 - *37 *237 *128 *771 3,724 3,766
No adjusted gross income	(8) 5,964,253 -7 -3,146 283,348 459,987 542,216 498,055 964,026 810,574 1,388,070	(9) 2,517,962 *1 - 76 78,261 194,845 248,595 207,782 391,599 318,087 827,816	returns (10) 251,824 ** **69,688 94,126 66,117 21,592 	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857 1,079,772 44,838 -	of returns (14) 106,592 158 *1,238 - *42 *1,075 *212 *858 4,798 3,128 15,632	(15) 468,755 17 38 - *37 *237 *126 *771 3,724 3,766 20,682
No adjusted gross income	(8) 5,984,253 77 3,148 283,348 459,987 542,218 498,055 964,028 810,574 1,388,070 818,975	(9) 2,517,962 *1 78,261 194,845 248,595 207,762 391,599 318,087 627,616 273,453	returns (10) 251,824 ** **68,688 94,126 66,117 21,592 	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857 1,079,772 44,838 -	of returns (14) 106,592 158 *1,238 *1,238 *1,238 *1,238 *1,075 *212 *858 4,798 3,128 15,632 13,788	(15) 468,755 17 *38 - *37 *237 *126 *771 3,724 3,766 20,682 29,938
No adjusted gross income	(8) 5,984,253 77 - *3,148 283,348 459,987 542,216 498,055 964,028 810,574 1,388,070 618,975 337,643	(9) 2,517,962 °1 - 76 76,261 194,845 248,595 207.782 391,599 318,087 827,816 273,453 148,141	returns (10) 251,824 ** **69,688 94,126 66,117 21,592 	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857 1,079,772 44,838 -	of- returns (14) 108,592 158 *1,238 *1,238 *1,238 *1,238 *1,075 *212 *858 4,798 3,128 3,128 15,632 13,786 31,063	(15) 468,755 17 *38 - - *128 *771 3,724 3,766 20,682 29,938 58,731
to adjusted gross income	(8) 5,984,253 77 3,148 283,348 459,987 542,218 498,055 964,028 810,574 1,388,070 818,975	(9) 2,517,962 *1 78,261 194,845 248,595 207,762 391,599 318,087 627,616 273,453	returns (10) 251,824 ** **69,688 94,126 66,117 21,592 	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857 1,079,772 44,838 -	of returns (14) 106,592 158 *1,238 *1,238 *1,238 *1,238 *1,075 *212 *858 4,798 3,128 15,632 13,788	(15) 468,755 17 *38 *77 *126 *771 3,724 3,766 20,682 29,938
No adjusted gross income	(8) 5,964,253 *7 *3,146 283,348 459,987 542,216 498,055 964,028 810,574 1,388,070 618,975 337,643 51,597	(9) 2,517,962 *1 - 76,261 194,845 248,595 207,762 391,559 318,087 627,816 273,453 148,141 24,770	returns (10) 251,824 ** **69,688 94,126 66,117 21,592 	(11) 48,028 ** **8,383 23,205 13,042	returns (12) 7,850,841 *8 *3,384 1,000,845 1,633,856 2,554,460 2,339,620	(13) 3,145,736 *1 *338 71,432 446,701 1,502,857 1,079,772 44,838 -	of returns (14) 106,692 158 *1,238 - *42 *1,075 *212 *858 4,798 3,128 15,632 13,786 31,063 31,063 22,487	(15) 468,755 17 *38 - *37 *237 *126 *771 3,724 3,766 20,682 29,938 58,731 84,506

Nontaxable returns......

845,004

346,332

87,626

20,245

4,787,807

miara

7,681

20,489

1,970,201

30

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income --Continued

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

				Tax credit	scontinued			
Size of adjusted	Foreign	tax credit	General bu	siness credit	Nonconventiona	l source fuel credit	Other ta	ax credits
gross income	Number	1	Number		Number		Number	T T
	of	Amount	of	Amount	of	Amount	of	Amount
	returns		returns		returns		returns	, undern
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns	1,730,566	2,965,313	267,527	702,906	25,851	33,642	32,823	68,855
No adjusted gross income	*56	*2	*23	*2	•3	*(1)	-	-
\$1 under \$5,000	81,277	1,483	-	-	-	-	-	-
\$5,000 under \$10,000	34,442	1,612	*4,107	*378	*1,238	*224		
\$10,000 under \$15,000	54,926	5,804	*1,665	*619	*1,238	*32	*1,102	*189
\$15,000 under \$20,000	58,291	3,780	6,737	3,295	*1,238	*240		
\$20,000 under \$25,000	60,930	11,169	11,568	13,545	*272	- 1	-	-
\$25,000 under \$30,000	63,127	8,516	15,907	23,669	*1,103	*104	*4	*3
\$30,000 under \$40,000	117,339	36,917	15,632	17,708	*5,438	*1,386	*83	*38
\$40,000 under \$50,000 \$50,000 under \$75,000	124,895	43,352	15,978	33,652	*1,142	*4,013	*1,001	*124
	282,990	160,825	48,102	86,997	*1,085	*50	8,958	8,853
\$75,000 under \$100,000	182,423	121,912	46,529	98,300	*3,667	*1,778	3,910	4,733
\$100,000 under \$200,000	372,386	545,401	54,314	122,186	3,600	2,318	9,173	17,458
\$200,000 under \$500,000	203,634	714,332	29,209	104,584	3,099	4,431	5,029	11,057
\$500,000 under \$1,000,000	58,157	457,711	10,748	66,834	1,469	3,729	2,131	6,468
\$1,000,000 or more	35,691	852,498	7,007	131,137	1,258	15,335	1,434	
Taxable returns	1,706,503	2,878,065	236,733	652,713	24,692	29,388	32,602	68,585
Nontaxable returns	24,063	87,248	30,793	50,193	1,159	4,254	221	270
						T	A11 - 44 -	
							All othe	er taxes
	Income tax	after credits	Alternative r	minimum tax	Total in	come tax		
Size of adjusted		after credits		minimum tax		come tax		
Size of adjusted gross income	Income tax	after credits	Alternative r Number	ninimum tax	Total in	come tax		
		after credits Amount		ninimum tax Amount		come tax	Το	
•	Number		Number		Number		To Number	tal
	Number		Number of		Number of		To Number of	tal
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	To Number of returns	tal Arnount
gross income All returns	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	To Number of returns (30)	tal Amount (31)
gross income All returns	Number of returns (24) 89,233,118	Amount (25) 586,128,456	Number of returns (26) 414,106	Amount (27) 2,290,576 87,778	Number of returns (28) 89,252,989 6,507	Amount (29) 588,419,030 87,965	To Number of returns (30) 16,177,480 178,808	tal Amount (31) 29,276,402 279,591
gross income All returns	Number of returns (24) 89,233,118 2,044	Amount (25) 586,128,456 188	Number of returns (26) 414,106 4,484 19,573	Amount (27) 2,290,576 87,778 2,050	Number of returns (28) 89,252,969 6,507 3,927,520	Amount (29) 588,419,030 87,965 391,647	To Number of returns (30) 16,177,480 178,808 1,003,293	tal Amount (31) 29,276,402 279,591 418,609
gross income All returns lo adjusted gross income i1 under \$5,000	Number of returns (24) 89,233,118 2,044 3,925,097	Amount (25) 586,128,456 188 389,597	Number of returns (26) 414,106 4,484	Amount (27) 2,290,576 87,778	Number of returns (28) 89,252,989 6,507	Amount (29) 588,419,030 87,965	To Number of returns (30) 16,177,480 178,808	tal Amount (31) 29,276,402 279,591
gross income All returns to adjusted gross income	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646	Amount (25) 586,128,456 188 389,597 2,095,755	Number of returns (26) 414,108 4,484 19,573 5,481	Amount (27) 2,290,578 87,778 2,050 3,992	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735	Amount (29) 588,419,030 87,965 391,647 2,099,747	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694	tal Amount (31) 29,276,402 279,591 418,609 1,283,579
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 *54	Amount (27) 2,290,576 87,778 2,050 3,992 *220	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 54 1,056	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,008	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,688,916 16,144,786 18,519,010 42,398,645	Number of returns (26) 414,106 4,484 19,573 5,481 *54 *1,056 329 4,349 3,601	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444	tal Amount (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 5,481 5,481 5,481 5,481 11,056 329 4,349 3,601 11,986	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,662	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,886 43,634,450	To Number of returns (30) 16,177,480 1,78,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,688,916 16,144,786 18,519,010 42,398,645	Number of returns (26) 414,106 4,484 19,573 5,481 *54 *1,056 329 4,349 3,601	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251	Number of returns (28) 89,252,989 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,896	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,611 67,597,440	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 5,481 5,481 5,481 5,481 11,056 329 4,349 3,601 11,986	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,662	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,886 43,634,450	To Number of returns (30) 16,177,480 1,78,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569	tal Amount (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,811	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 54 *1,056 329 4,349 3,601 11,986 33,128	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,896 43,634,450 100,276,554	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569 2,368,697	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674 4,880,974
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427 4,069,884 1,005,593	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,688,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,811 67,597,440 96,826,299 73,864,680	Number of returns (26) 414,106 4,484 19,573 5,481 *54 *1,056 329 4,349 3,601 11,986 33,128 58,945 141,833 102,380	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942 116,758 413,348 764,967	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264 5,363,365	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,896 43,634,450 100,276,554 67,714,198	To Number of returns (30) 16,177,480 1,78,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569 2,368,697 1,124,276	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,357 2,490,674 4,880,974 3,038,843
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427 4,069,884 1,005,593 178,062	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,811 67,597,440 96,826,299 73,864,680 36,001,727	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 11,056 329 4,349 3,601 11,986 33,128 58,945 58,945 141,833 102,380 18,208	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942 116,758 413,348 764,967 314,177	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264 5,363,365 4,071,790 1,006,366 1,78,230	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,896 43,634,450 100,276,554 67,714,198 97,239,647	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569 2,368,697 1,124,276 1,168,732	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481.827 2,551,358 2,490,674 4,880,974 3,038,843 4,725,454 2,367,927 602,216
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427 4,069,884 1,005,593 178,062 86,818	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,611 67,597,440 96,826,299 73,864,680 36,001,727 71,059,179	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 5,481 5,481 3,601 11,986 3,128 58,945 141,833 102,380 18,208 8,699	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942 116,758 413,348 764,967	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264 5,363,365 4,071,790 1,006,366 178,230 86,914	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,885 42,402,896 43,634,450 100,276,554 67,714,198 97,239,647 74,629,647	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569 2,368,697 1,124,276 1,168,732 422,740	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674 4,880,974 3,038,843 4,725,454 4,725,454 2,367,927 602,216 601,953
gross income All retums	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427 4,069,884 1,005,593 178,062	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,811 67,597,440 96,826,299 73,864,680 36,001,727	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 11,056 329 4,349 3,601 11,986 33,128 58,945 58,945 141,833 102,380 18,208	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942 116,758 413,348 764,967 314,177	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264 5,363,365 4,071,790 1,006,366 1,78,230	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,896 43,634,450 100,276,554 67,714,198 97,239,647 74,629,647 74,629,647	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,228,866 1,103,444 990,057 1,534,569 2,368,697 1,124,276 1,168,732 4,22,740 80,219	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674 4,880,974 3,038,843 4,725,454 2,367,927 602,216
gross income All returns	Number of returns (24) 89,233,118 2,044 3,925,097 6,337,646 8,256,192 8,240,343 9,045,467 7,715,912 12,294,700 9,062,120 13,651,813 5,361,427 4,069,884 1,005,593 178,062 86,818	Amount (25) 586,128,456 188 389,597 2,095,755 6,724,610 10,686,916 16,144,786 18,519,010 42,398,645 43,620,013 100,199,611 67,597,440 96,826,299 73,864,680 36,001,727 71,059,179	Number of returns (26) 414,106 4,484 19,573 5,481 5,481 5,481 5,481 5,481 5,481 5,481 3,601 11,986 3,128 58,945 141,833 102,380 18,208 8,699	Amount (27) 2,290,576 87,778 2,050 3,992 *220 *3,052 5,126 2,975 4,251 14,438 76,942 116,758 413,348 764,967 314,177 480,501	Number of returns (28) 89,252,969 6,507 3,927,520 6,338,735 8,256,245 8,241,006 9,045,529 7,716,940 12,294,895 9,064,682 13,654,264 5,363,365 4,071,790 1,006,366 178,230 86,914	Amount (29) 588,419,030 87,965 391,647 2,099,747 6,724,830 10,689,967 16,149,912 18,521,985 42,402,886 43,634,450 100,276,554 67,714,198 97,239,647 76,629,647 76,629,647 76,539,681	To Number of returns (30) 16,177,480 178,808 1,003,293 1,621,694 1,437,459 1,278,886 1,103,444 990,057 1,820,761 1,534,569 2,368,697 1,124,276 1,168,732 422,740 80,219 43,845	tal (31) 29,276,402 279,591 418,609 1,283,579 1,532,010 1,600,366 1,421,019 1,481,827 2,551,358 2,490,674 4,880,974 3,038,843 4,725,454 2,367,927 602,216 601,953

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income --Continued

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

				All other taxe	econtinued			
	Penalty tax	•	Self-emplo		Social sec on tip i	curity taxes	Household en	micvment tax
Size of adjusted	retireme	nt plans	Number	Syment lax	Number		Number	
gross income	Number					Amount	of	Amount
	of returns	Amount	of returns	Amount	of returns	Amount	returns	Anoura
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Ali returns	3,039,096	1,780,113	12,850,372	26,678,859	267,601	43,651	291,663	630,678
adjusted gross income	17,873	19,508	154,843	237,153	*1,438	•234	7,879	20,850
under \$5,000	32,405	6,255	930,522	410,710	39,258	1,566	•7	*40
.000 under \$10,000	116,157	26,611	1,460,577	1,236,010	34,269	3,187	10,062	17,420
0.000 under \$15,000	154,407	35,661	1,219,515	1,477,865	52,041	11,604	6,494	6,474
,000 under \$20,000	200,120	60,980	1,044,953	1,513,873	36,782	7,994	5,032	17,300
),000 under \$25,000	221,785	70,334	861,412	1,345,922	*20,033	.*2,199	4,299	2,419
.000 under \$30,000	242,694	97,980	741,034	1,378,656	*15,383	*655	3,182-	3,402- 27.032
000 under \$40,000	481,528	183,326	1,334,329	2,337,909	24,009	2,633	14,695	
000 under \$50,000	405,550	224,122	1,137,710	2,222,004	*8,253	*1,097	15,321	42,406
000 under \$75,000	638,445	408,325	1,740,131	4,395,744	22,347	10,519	29,088	65,164
000 under \$100,000	322,272	303,760	790,842	2,649,903	*7,453	*1,545	32,358	80,412
0.000 under \$200,000	177,290	273,344	961,043	4,319,700	*6,167	*340	77,207	125,710
0.000 under \$500,000	26,277	41,086	368,493	2,209,516	*167	*75	57,298	107,369
0,000 under \$1,000,000	3,032	11,495	68,814	539,615	-	-	15,970	45,052
00,000 or more	1,261	17,327	36,153 -	· · · 404;278 · ·		·	12,772	
ble returns	2,746,917	1,688,485	9,313,159	23,034,899	161,664	32,583	263,763	508,012
axable returns	292,178	91,628	3,537,213	3,643,960	105,937	11,068	27,900	122,666
						Tax pa	yments	
	Earned incom	e credit used to	Total ta:	k liability				
Size of adjusted	offset ot	her taxes			Тс	otal	Income ta	x withheld
Size of adjusted gross income	offset of Number	her taxes	Number		To Number	otal	Income ta	x withheld
Size of adjusted gross income	Number	,		Amount		Amount		x withheld Amount
a ser a ser francis a ser a ser a	Number of	her taxes	Number of returns	Amount	Number		Number	
i in i in the i i i i i i	Number of returns	Amount	of returns		Number of		of	
gross income	Number of returns (40)	Amount (41)	of	Amount (43) 615,806,188	Number of returns	Amount	of returns	Amount
gross income	Number of returns (40) 2,909,053	Amount	of returns (42)	(43)	Number of returns (44)	Amount (45)	of returns (46)	Amount (47)
gross income I returns djusted gross income	Number of returns (40) 2,909,053 71,946	Amount (41) 1,980,998 35,717	of returns (42) 91,473,853 150,313	(43) 615,806,186 331,841	Number of returns (44) 108,241,729 352,901	Amount (45) 644,175,500 1,126,537	Number of returns (46) 102,436,220	Amount (47) 495,484,153
gross income I retums djusted gross income nder \$5,000	Number of returns (40) 2,909,053 71,946 529,299	Amount (41) 1,980,998 35,717 154,552	of returns (42) 91,473,653 150,313 4,635,371	(43) 615,806,186 331,841 . 657,384	Number of returns (44) 108,241,729 352,901 10,876,592	Amount (45) 644,175,500 1,126,537 2,121,598	Number of returns (46) 102,436,220 232,268	Amount (47) 495,484,153 574,862
gross income	Number of returns (40) 2,909,053 71,946 529,299 947,939	Amount (41) 1,980,998 35,717 154,552 604,743	of returns (42) 91,473,653 150,313 4,635,371 6,936,674	(43) 615,806,188 331,841 657,384 2,802,428	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401	-Number of returns (48) 102,436,220 232,268 10,609,865	Amount (47) 495,484,153 574,862 1,875,393
gross income Il retums	Number of returns (40) 2,909,053 71,946 529,299 947,639 667,382	Amount (41) 1,980,998 35,717 154,552	of returns (42) 91,473,653 150,313 4,635,371	(43) 615,806,186 331,841 . 657,384	Number of returns (44) 108,241,729 352,901 10,876,592	Amount (45) 644,175,500 1,126,537 2,121,598	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452	Amount (47) 495,484,153 574,862 1,875,393 5,619,758
gross income I retums	Number of returns (40) 2,909,053 71,946 529,299 947,939 667,382 500,650	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908	of returns (42) 91,473,653 150,313 4,635,371 6,938,674 8,522,037 8,514,123	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600	Amount (47) 495,484,153 574,882 1,875,393 5,619,758 11,072,538
gross income l retums djusted gross income ou under \$10,000 000 under \$15,000 000 under \$20,000 000 under \$20,000	Number of returns (40) 2,909,053 71,946 529,299 947,939 667,382 500,650 186,299	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750	of returns (42) 91,473,653 150,313 4,835,371 6,936,674 8,522,037 8,514,123 9,195,676	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696	Amount (45) 644,175,500 1,128,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685	Amount (47) 495,484,153 574,882 1,875,393 5,619,758 11,072,538 15,472,244
gross income retums	Number of returns (40) 2,909,053 71,946 529,299 947,939 667,932 500,650 188,299 5,538	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908	of returns (42) 91,473,653 150,313 4,635,371 8,522,037 8,514,123 9,195,676 7,750,788	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,726,648	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,550,457	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369
gross income retums fjusted gross income der \$5,000	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 188,299 5,538	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750	of returns (42) 91,473,683 150,313 4,635,371 6,936,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251	(43) 615,806,188 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,728,848 12,244,422	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,325 23,590,457 51,697,500	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,834
gross income returns	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 186,299 5,538 - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 	of returns (42) 91,473,653 150,313 4,635,371 6,938,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 48,777,929
gross income retums	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 186,299 5,538 - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 - -	of returns (42) 91,473,653 150,313 4,635,371 6,938,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,186	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693 13,567,422	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532	Amount (47) 495,484,153 574,882 1,875,393 5,619,758 11,072,538 15,472,244 20,460,389 21,334,728 47,501,634 46,777,929 100,479,334
gross income I retums	Number of returns (40) 2,909,053 71,946 529,299 947,939 667,382 500,650 186,299 5,538 - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 - -	of returns (42) 91,473,653 150,313 4,635,371 6,936,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,188 5,364,246	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 48,125,124 105,157,528 70,753,040	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,728,048 12,244,422 9,005,693 13,567,422 5,342,599	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,356,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 46,777,929 100,479,334 61,482,018
gross income l retums	Number of returns (40) 2,909,053 71,946 529,299 947,939 867,382 500,650 186,299 5,538 - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 - -	of returns (42) 91,473,653 150,313 4,635,371 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,484 13,659,188 5,364,246 4,072,602	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528 70,753,040 101,965,101	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,428 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693 13,567,422 5,342,599 4,040,038	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600 99,094,606	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219 3,679,875	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 46,777,929 100,479,334 61,462,018 75,235,063
gross income I returns	Number of returns (40) 2,909,053 71,946 529,299 947,339 667,382 500,650 188,299 5,538 - - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 - -	of returns (42) 91,473,683 150,313 4,635,371 6,936,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,186 5,364,246 4,072,602 1,006,669	(43) 615,806,188 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528 70,753,040 101,985,101 76,997,574	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,728,848 12,244,422 9,005,693 13,567,422 5,342,599 4,040,038 1,000,562	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600 99,094,606 72,175,081	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219 3,679,875 858,225	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 46,777,929 100,479,334 61,482,018 75,235,063 44,993,435
gross income II retums	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 188,299 5,538 - - - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 - - -	of returns (42) 91,473,653 150,313 4,635,371 6,938,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,186 5,364,246 4,072,602 1,006,669 178,289	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528 70,753,040 101,965,101 76,997,574 36,918,120	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693 13,567,422 5,342,599 4,040,038 1,000,562 177,085	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600 99,094,606 72,175,081 34,284,908	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219 3,679,875 886,825 149,308	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 46,777,929 100,479,334 61,462,018 75,235,063 44,993,435 18,687,818
gross income Il retums	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 188,299 5,538 - - - - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 	of returns (42) 91,473,683 150,313 4,635,371 6,936,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,186 5,364,246 4,072,602 1,006,669	(43) 615,806,188 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528 70,753,040 101,985,101 76,997,574	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,933,438 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693 13,567,422 5,342,599 4,040,038 1,000,562 177,085 86,727	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600 99,094,606 72,175,081 34,284,908 67,190,166	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219 3,679,875 858,225 149,308 73,751	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 46,777,929 100,479,334 61,482,018 75,235,063 44,993,435 18,687,818 23,917,032
the second se	Number of returns (40) 2,909,053 71,946 529,299 947,839 667,382 500,650 188,299 5,538 - - - - - -	Amount (41) 1,980,998 35,717 154,552 604,743 700,300 396,908 87,750 1,029 	of returns (42) 91,473,653 150,313 4,635,371 6,938,674 8,522,037 8,514,123 9,195,676 7,750,788 12,321,251 9,079,464 13,659,186 5,364,246 4,072,602 1,006,669 178,289	(43) 615,806,186 331,841 657,384 2,802,428 7,605,615 11,908,055 17,485,703 20,002,784 44,954,254 46,125,124 105,157,528 70,753,040 101,965,101 76,997,574 36,918,120	Number of returns (44) 108,241,729 352,901 10,876,592 11,438,426 11,939,438 10,738,280 9,704,696 7,726,848 12,244,422 9,005,693 13,567,422 5,342,599 4,040,038 1,000,562 177,085	Amount (45) 644,175,500 1,126,537 2,121,598 6,207,401 12,358,675 17,362,584 22,356,321 23,590,457 51,697,500 51,089,011 112,255,053 71,265,600 99,094,606 72,175,081 34,284,908	Number of returns (46) 102,436,220 232,268 10,609,865 10,919,452 11,144,668 9,943,600 9,188,685 7,320,159 11,707,227 8,616,386 12,933,532 5,059,219 3,679,875 886,825 149,308	Amount (47) 495,484,153 574,862 1,875,393 5,619,758 11,072,538 15,472,244 20,460,369 21,334,728 47,501,634 48,777,929 100,479,334 61,482,018 75,235,063 44,993,435

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Tax paymen	ts-continued			
			Payments w	ith request for	Excess so	cial security	Credit for F	ederal tax on
Size of adjusted	Estimated t	ax payments	extension	of filing time	taxes	withheld	gasoline and	special fuels
gross income	Number		Number	I	Number		Number	ſ
-	of	Amount	of	Amount	of	Amount	of	Amount
	returns		returns		returns		returns	
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns	11,903,592	122,489,252	1,368,994	24,929,343	1,033,189	1,081,454	519,653	123,815
No adjusted gross income	111,123	450,936	15,084	84,391	1,836	2,846	37,470	13,449
\$1 under \$5,000	260,793	209,655	71,210	30,409	*18	*24	36,704	6,118
\$5,000 under \$10,000	602,386	547,233	34,842	36,338	-3	1 1	30,202	3,997
\$10,000 under \$15,000	965,341	1,215,455	51,411	49,980	*430	*110	58,378	15,376
\$15,000 under \$20,000	1,113,257	1,764,464	61,417	107,699	*359	*1,007	47,781	13,647
\$20,000 under \$25,000	849,542	1,782,548	63,970	103,423	•45	*86	54,235	9,889
\$25,000 under \$30,000	868,692	2,117,774	62,190	128,405	*1,051	*382	36,987	8,510
\$30,000 under \$40,000	1,278,955	3,946,516	93,324	231,704	*52	*217	51,944	12,096
\$40,000 under \$50,000	1,085,390	4,064,475	100,084	233,254	3,762	4,852	55,090	8,480
\$50,000 under \$75,000	1,889,084	10,865,513	208,339	831,382	194,939	57,153	70,739	19,116
\$75,000 under \$100,000	967,395	8,769,061	162,650	843,464	256,311	162,794	21,772	3,666
\$100,000 under \$200,000	1,258,019	20,908,282	249,055	2,434,713	421,909	507,611	12,408	5,413
\$200,000 under \$500,000	487,022	23,390,839	129,409	3,536,809	117,500	245,682	4.053	2.350
\$500,000 under \$1,000,000	104,847	12,743,559	37,114	2,782,071	22,850	62,027	1,201	568
51,000,000 or more	61,746	29,712,942	28,895	13,495,301	12,125	36,662	689	1,140
Taxable returns	10,886,935	120,554,353	1,265,427	24,738,073	1,028,824	1,076,233	342,128	78,781
Nontaxable returns	1,016,657	1,934,900	103,567	191,270	4,365	5,221	177,525	45,034
	Tex newmen	ts-continued				Querra	ayment	
				-			aymont	
		n romulatori	Earned inc	omo crodit I				
Size of adjusted		n regulated	Earned inc refundab		Тс	stal	Refu	nded
Size of adjusted	investment	-	refundab	ome credit, le portion		tal		nded
Size of adjusted gross income	investment Number	companies	refundab Number	le portion	Number		Number	
	investment Number of	-	refundab Number of		Number of	Amount	Number of	nded Amount
	investment Number of returns	companies Amount	refundab Number of returns	le portion Arnount	Number of returns	Amount	Number of returns	Amount
gross income	investment Number of returns (56)	companies Amount (57)	refundab Number of returns (58)	le portion Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)
gross income All returns	investment Number of returns (58) 42,037	companies Amount (57) 67,482	refundab Number of returns (58) 15,177,901	le portion Arnount (59) 20,628,840	Number of returns (60) 85,348,771	Amount (61) 119,462,121	Number of returns (62) 82,744,440	Amount (63) 104,537,379
gross income All returns	investment Number of returns (56)	companies Amount (57)	refundab Number of returns (58)	le portion Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)
gross income All returns lo adjusted gross income	investment Number of returns (56) 42,037 450	companies Amount (57) 67,482 53	refundab Number of returns (58) 15,177,901	le portion Amount (59) 20,828,840 57,348 2,142,413	Number of returns (60) 85,348,771	Amount (61) 119,462,121 1,001,906 4,000,465	Number of returns (62) 82,744,440 311,452 11,013,231	Amount (63) 104,537,379 830,243 3,919,915
gross income All returns lo adjusted gross income i1 under \$5,000	investment Number of returns (58) 42,037	companies Amount (57) 67,482	refundab Number of returns (58) 15,177,901 69,721	le portion Amount (59) 20,828,840 57,348	Number of returns (60) 85,348,771 349,398	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386	Number of returns (62) 82,744,440 311,452	Amount (63) 104,537,379 830,243 3,919,915 11,663,983
gross income All returns No adjusted gross income	investment Number of returns (56) 42,037 450	companies Amount (57) 67,482 53	refundab Number of returns (58) 15,177,901 69,721 3,218,277	le portion Amount (59) 20,828,840 57,348 2,142,413	Number of returns (60) 85,348,771 349,398 11,094,266	Amount (61) 119,462,121 1,001,906 4,000,465	Number of returns (62) 82,744,440 311,452 11,013,231	Amount (63) 104,537,379 830,243 3,919,915 11,663,983
gross income All returns lo adjusted gross income 11 under \$5,000	Investment Number of returns (56) 42,037 450 - *3,453	companies Amount (57) 67,482 53 - 75	refundab Number of (58) 15,177,901 69,721 3,218,277 4,572,893	le portion Arnount (59) 20,828,840 57,348 2,142,413 7,561,954	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033	Amount (63) 104,537,37 9 830,243
gross income All returns lo adjusted gross income 1 under \$5,000	investment Number of returns (56) 42,037 450 	companies Amount (57) 67,482 53 - 75 53 - 75 - 5,215 - 3,522 - 8	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,365,294 2,662,423 690,740	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851	Amount (63) 104,537,375 830,243 3,919,916 13,714,605 9,762,914 6,792,490
gross income All returns	Investment Number of returns (56) 42,037 450 	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 *3,522 *8 *857	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423	le portion Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030	Amount (63) 104,537,375 830,243 3,919,915 11,663,963 13,714,605 9,762,914 6,792,490 5,276,395
gross income All returns	investment Number of returns (56) 42,037 450 	companies Amount (57) 67,482 53 - 75 53 - 75 5,215 - 3,522 - 8	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,365,294 2,662,423 690,740	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851	Amount (63) 104,537,375 830,243 3,919,915 11,663,963 13,714,605 9,762,914 6,792,490 5,276,395
gross income All returns	Investment Number of returns (56) 42,037 450 	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 *3,522 *8 *857	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,365,294 2,662,423 690,740	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030	Amount (63) 104,537,376 830,243 3,919,915 11,663,983 13,714,605 9,762,914 6,792,490 5,276,395 10,199,510
gross income All returns	Investment Number of returns (56) 42,037 450 - "3,453 *781 *4,426 *1,102 *1,442 *7,638	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 *8 *657 *5,333	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,365,294 2,662,423 690,740	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679	Amount (63) 104,537,379 830,243 3,919,915 11,663,983 13,714,605
gross income All returns	Investment Number of returns (56) 42,037 450 - - 3,453 -781 - 4,426 - 1,102 -1,442 - 7,698 - 136	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 * 8 8 - 857 * 5,333 * 22	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 - -	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829 6,241,509	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000	Amount (63) 104,537,378 830,243 3,919,915 11,663,983 13,714,605 9,762,914 6,792,490 5,276,399 10,199,510 8,718,866
gross income All returns	Investment Number of returns (56) 42,037 450 - *3,453 *781 *4,426 *1,102 *1,442 *7,698 *136 *5,693	companies Amount (57) 67,482 53 - 75 5,215 - 5,215 - 3,522 - 8 8 - 857 - 5,333 - 22 - 2,556	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,835,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807	Amount (63) 104,537,375 830,243 3,919,915 13,714,602 9,762,914 6,792,490 5,276,395 10,199,510 8,718,866 15,499,050 6,677,293
gross income All returns	Investment Number of returns (56) 42,037 450 *3,453 *781 *4,426 *1,102 *1,442 *7,698 *138 *5,693 *3,366 7,264	companies Amount (57) 67,482 53 - 755 *5,215 *3,522 *857 *5,333 *22 *857 *5,333 *22 *2,556 *4,597 *3,524	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738 3,045,273	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203 7,511,226	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807 2,838,365	Amount (63) 104,537,375 830,243 3,919,916 11,663,983 13,714,665 9,762,914 6,792,490 5,276,395 10,199,510 8,718,866 15,499,050 6,677,293 6,819,921
gross income All returns	Investment Number of returns (56) 42,037 450 - "3,453 *781 *4,428 *1,102 *1,442 *7,698 *1366 *5,693 *3,3666 7,264 4,219	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 *8 *657 *5,333 *22 *2,556 *5,333 *22 *2,556 *3,524 5,968	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,836,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738 3,045,273 2,144,628	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203 7,511,226 8,778,883	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807 2,838,365 1,831,065	Amount (63) 104,537,378 830,243 3,919,915 11,663,983 13,714,605 9,762,914 6,792,490 5,276,395 10,199,510 8,718,866 15,499,050
gross income All returns	Investment Number of returns (56) 42,037 450 *3,453 *781 *4,426 *1,102 *1,442 *7,698 *138 *5,693 *3,366 7,264	companies Amount (57) 67,482 53 - 75 5,215 *5,215 *3,522 *8 8 *657 *5,333 *22 *2,556 *4,597 3,524 5,968 8,865	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738 3,045,273 2,144,628 458,610 80,732	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203 7,511,226 8,778,883 5,263,572	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807 2,838,365 1,831,065 310,219 42,239	Amount (63) 104,537,37 830,243 3,919,915 11,663,983 13,714,603 9,762,914 6,792,490 5,276,395 10,199,510 8,718,866 15,499,050 6,677,293 6,677,293 6,677,293 6,677,293 6,679,293 7,785 7,975
gross income	Investment Number of returns (56) 42,037 450 - *3,453 *781 *4,426 *1,102 *1,442 *7,698 *136 *5,693 *3,366 7,264 4,219 1,256	companies Amount (57) 67,482 53 - 75 5,215 - 3,522 *8 *657 *5,333 *22 *2,556 *5,333 *22 *2,556 *3,524 5,968	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,936,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738 3,045,273 2,144,628 458,610	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203 7,511,226 8,778,883 5,283,572 2,535,946	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807 2,838,365 1,831,065 310,219	Amount (63) 104,537,37 830,243 3,919,915 11,663,983 13,714,605 9,762,914 6,792,490 5,276,395 10,199,510 8,718,866 15,499,050 6,677,293 6,819,921 2,618,935
gross income All returns	Investment Number of returns (56) 42,037 450 - 3,453 -781 *4,426 *1,102 *1,442 *7,698 *138 *5,693 *3,366 7,264 4,219 1,256 751	companies Amount (57) 67,482 53 - 75 5,215 *3,522 *8 8 857 *5,333 *22 *2,556 *4,597 3,524 5,968 8,865 27,089	refundab Number of returns (58) 15,177,901 69,721 3,218,277 4,572,893 3,935,294 2,662,423 690,740 28,553 	Amount (59) 20,828,840 57,348 2,142,413 7,561,954 7,778,424 2,926,861 356,620	Number of returns (60) 85,348,771 349,398 11,094,266 11,117,170 10,663,973 8,836,749 7,643,898 5,743,568 8,807,829 6,241,509 8,978,738 3,045,273 2,144,628 458,610 80,732 42,427	Amount (61) 119,462,121 1,001,906 4,000,465 11,810,386 13,885,799 10,074,832 6,996,659 5,503,705 10,664,209 9,149,313 16,429,203 7,511,226 8,778,883 5,263,572 2,535,946 5,856,017	Number of returns (62) 82,744,440 311,452 11,013,231 10,982,033 10,476,188 8,703,796 7,474,851 5,585,030 8,566,679 6,015,000 8,577,807 2,838,365 1,831,065 310,219 42,239 16,485	Amount (63) 104,537,37 830,243 3,919,911 11,663,983 13,714,602 9,762,914 6,792,490 5,276,399 10,199,510 8,718,866 15,499,050 6,677,293 6,819,921 2,618,933 9,929,782 1,113,462

Table 2.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross income --Continued

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

		Overpayment	ntcontinued							
		und applied to			Tax due at 1	ime of filing	Predetermine			
Size of adjusted	1993 deferral installment		Credit to 1996	Credit to 1996 estimated tax				tax penalty		
gross income	Number		Number		Number		Number			
	of	Amount	of	Amount	of	Amount	of	Amount		
	returns		returns		returns		returns			
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)		
All returns	66,137	372,978	3,671,556	14,924,742	29,734,331	71,153,015	5,177,201	856,106		
No adjusted gross income	384	7,192	45,770	171,663	93,571	152,685	23,569	2,823		
\$1 under \$5.000	_	· _	139.128	80.550	2,252,953	396,249	78,597	2,411		
\$5,000 under \$10,000	-	• –	195.978	146,403	2,163,448	855,935	263,405	11,286		
\$10,000 under \$15,000	-		301,423	171,194	2,499,467	1,375,891	372,217	21,558		
\$15,000 under \$20,000	**1,142	**42	345,401	311,919	2,366,328	1,733,169	382,664	23,832		
\$20,000 under \$25,000	••	· ••	240,002	204,170	2,290,368	1,804,457	353,483	27,420		
\$25,000 under \$30,000			236,037	227,306	2,078,669	- 1,940,017-	344,494	26,987		
\$30,000 under \$40,000	*1,216	*1,888	330,964	464,699	3,550,701	3,975,188	601,205	51,860		
\$40,000 under \$50,000	*5	*51	322,012	430,446	2,848,221	4,247,975	550,927	59,703		
\$50,000 under \$75,000	*3,724	*34,778	537,082	930,152	4,672,013	9,453,161	919,989	120,796		
\$75,000 under \$100,000	*1,945	*3,934	275.334	833,933	2,315,280	7,094,195	509,977	95,529		
\$100,000 under \$200,000		21.024	424,410	1,958,962	1,918,511	11,810,194	533,031	160,708		
\$200,000 under \$500,000	34,434	103.976	196,758	2,644,636	543,962	10,222,015	191,958	135,951		
\$500,000 under \$1,000,000	7,698	75.119	48,986	1,606,153	96,751	5,224,939	35,708	55,781		
\$1,000,000 or more	3,340-	- 124,974	32,271 -	4,742,556		10,866,944-	 15,977	59,459 _		
Taxable returns	64,473	364,710	3,261,074	14,320,367	28,208,209	70,064,931	4,853,195	835,793		
Nontaxable returns	1,664	8,268	410,482	604,375	1,526,121	1,088,085	324,006	20,313		

1 Less than \$500.

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

** Data combined to avoid disclosure of information for specific taxpayers.

Table 3.--Returns with Itemized Deductions, by Size of Adjusted Gross Income

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

Size of adjusted	Number of	Total itemized	of lin	ictions in excess nitation	ded	dental expenses luction		iental expenses
gross income	returns	deductions in taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
· · · · · · · · · · · · · · · · · · ·	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns		527,374,034	3,709,717	15,557,237	5,351,066	26,964,295	5,351,066	41,364,474
Under \$5.000		2,159,134			126,520	707.397		1
\$5,000 under \$10,000		5,089,708	_		344,284	2,032,441	126,520 344,284	734,314 2,240,719
\$10,000 under \$15,000		9,210,346	_	-	577,099	3,228,439	577,099	3,771,829
\$15,000 under \$20,000		12,212,870	-		563,250	3,312,924	563,250	4.053,805
\$20,000 under \$25,000	1	14,768,175		1 _	547.077	2,136,431	547,077	3.055.828
\$25,000 under \$30,000		17,745,680	-	-	487,647	1,794,559	487,647	2,804,562
30,000 under \$35,000		20,725,551	-		454,300	1,893,930	454,300	2,998,750
35,000 under \$40,000		22,818,414	-		433,802	1,672,057	433,802	2,889,006
\$40,000 under \$45,000		25,899,602	-		401,257	1,398,460	401,257	2,676,534
\$45,000 under \$50,000	2,133,347	25,410,736	-	-	277,483	1,374,791	277,483	2,360,615
50,000 under \$55,000		27,638,774	-	-	231,802	1,143,271	231,802	2,051,646
55,000 under \$60,000	2,188,374	27,250,206	25,668	987	191,377	859,749	191,377	1,685,137
60,000 under \$75,000	5,038,706	69,840,180	41,663	10,260	367,203	1,942,784	367,203	3,772,649
\$75,000 under \$100,000	4,651,248	78,996,306	28,002	23,412	220,370	1,574,821	220,370	2,971,945
100,000 under \$200,000	3,781,208	89,314,615	2,423,975	2,189,996	114,112	1,373,818	114,112	2,448,499
200,000 under \$500,000	946,203	40,385,814	945,935	4,968,252	12,168	426,059	12,168	680,854
500,000 under \$1,000,000	164,177	13,678,409	164,162	2,734,039	1,138	74,085	1,138	128,272
\$1,000,000 or more	80,362	24,229,514	80,312	5,630,291	179	18,278	179	39,513
axable returns	32,015,791	493,990,066	3,707,017	15,541,401	4,166,685	15,126,797	4,166,685	28,192,164
iontaxable returns	1,991,925	33,383,969	2,700	15,837	1,184,381	11,837,498	1,184,381	13,172,311
					Taxes pair	d deduction		
		and dental		L				
Size of adjusted	expenses	and dental Bilmitation		otal	State and loca	d deduction al income taxes	Real est	ate taxes
Size of adjusted gross income			Tc Number	otal			Real est Number	ate taxes
•	expenses			otal Amount	State and loca			ate taxes Amount
•	expenses Number	limitation	Number		State and loce Number	al income taxes	Number	[
•	expenses Number of	limitation	Number of		State and loce Number of	al income taxes	Number of	[
•	expenses Number of returns	a limitation	Number of returns	Amount	State and loca Number of returns	al income taxes Amount	Number of returns	Amount
gross income All returns	expenses Number of returns (9)	Amount	Number of returns (11)	Amount (12)	State and loce Number of returns (13)	al income taxes Amount (14)	Number of returns (15)	Amount (16) 66,999,956
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 126,520 344,284	(10) 14,400,179 26,918 208,277	Number of returns (11) 33,530,277 198,879 472,088	Amount (12) 188,643,888	State and locs Number of returns (13) 28,640,536	al income taxes Amount (14) 113,996,119	Number of returns (15) 30,110,701	Amount (16) 66,999,956
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099	(10) 14,400,179 26,918 208,277 543,390	Number of returns (11) 33,530,277 198,879 472,088 859,386	Amount (12) 188,643,888 469,435 891,930 1,707,450	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796	Amount (14) 113,996,119 54,961 122,699 334,842	Number of returns (15) 30,110,701 168,975 371,092 722,929	Amount (16) 66,999,956 391,822 648,529 1,272,777
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 126,520 344,284	(10) 14,400,179 26,918 208,277	Number of returns (11) 33,530,277 198,879 472,088	Amount (12) 188,643,888 469,435 891,930	State and loc: Number of returns (13) 28,840,536 80,450 272,033	Amount (14) 113,996,119 54,961 122,699	Number of returns (15) 30,110,701 168,975 371,092	Amount (16) 66,999,956 391,822 648,529
gross income All returns Inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099	(10) 14,400,179 26,918 208,277 543,390	Number of returns (11) 33,530,277 198,879 472,088 859,386	Amount (12) 188,643,888 469,435 891,930 1,707,450	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796	Amount (14) 113,996,119 54,961 122,699 334,842	Number of returns (15) 30,110,701 168,975 371,092 722,929	Amount (16) 66,999,956 391,822 648,529 1,272,777
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099 563,250	(10) 14,400,179 28,918 208,277 543,390 740,881 919,397 1,010,003	Number of returns (11) 33,530,277 198,879 472,086 859,366 1,131,358	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443	Amount (14) 113,996,119 54,961 122,699 334,842 556,602	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818
gross income All returns inder \$5,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099 563,250 547,077 487,647 454,300	(10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820	Number of returns (11) 33,630,277 198,879 472,088 859,368 1,131,358 1,500,495 1,751,732 2,003,384	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,852,172
gross income All returns inder \$5,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802	(10) 14,400,179 28,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,218,948	Number of returns (11) 33,530,277 198,879 472,086 859,366 1,131,358 1,500,495 1,751,732 2,003,364 2,136,182	Amount (12) 188,643,888 489,435 891,930 1,707,450 2,184,535 3,197,420 4,233,183 5,383,050 6,278,110	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,888 2,387,264 3,022,404	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,845,221 2,852,172 2,852,172 2,908,291
gross income All returns inder \$5,000	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257	(10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820	Number of returns (11) 33,630,277 198,879 472,088 859,368 1,131,358 1,500,495 1,751,732 2,003,384	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,280,019 1,492,768 1,722,447	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,852,172
gross income All returns	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099 563,250 547,077 487,847 454,300 433,802 401,257 277,483	Invitation Amount (10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,014,820 1,218,948 1,278,073 985,823	Number of returns (11) 33,530,277 198,879 472,086 859,368 1,131,358 1,500,495 1,751,732 2,003,364 2,136,182 2,304,780 2,114,818	Amount (12) 188,643,888 489,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,026 7,400,773	State and loca Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,658,618 2,020,719 1,840,830	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,888 2,387,264 3,022,404 3,662,833 3,729,489	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,992
gross income All returns	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802	Imitation Amount (10) 14,400,179 28,918 208,277 543,390 740,881 919,397 1,014,820 1,216,948 1,278,073 985,823 908,374	Number of returns (11) 33,630,277 198,879 472,086 859,366 1,131,358 1,550,495 1,751,732 2,003,364 2,136,182 2,304,780 2,114,818 2,277,191	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,183 5,383,050 6,278,110 7,200,026 7,400,773 8,729,375	State and loca Number of returns (13) 28,840,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,020,719 1,840,830 2,007,419	Amount (14) 113,996,119 54,961 122,699 334,842 558,602 1,054,449 1,658,888 2,387,264 3,022,404 3,662,833 3,729,489 4,714,599	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,982 3,558,432
gross income All returns	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802 191,377	(10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388	Number of returns (11) 33,630,277 198,879 472,088 859,366 1,131,358 1,500,495 1,751,732 2,003,384 2,136,162 2,304,780 2,114,818 2,277,191 2,178,668	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,028 7,400,773 8,729,375 9,121,625	State and loca Number of returns (13) 28,840,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,020,719 1,840,830 2,007,419 1,949,169	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,022,404 3,662,833 3,729,489 4,714,599 5,067,670	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,852,172 2,908,291 3,139,984 3,250,992 3,558,432 3,558,432
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 128,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802 191,377 387,203	(10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388 1,829,865	Number of returns (11) 33,630,277 198,879 472,088 859,366 1,131,358 1,500,495 1,751,732 2,003,384 2,136,182 2,304,780 2,114,818 2,277,191 2,178,688 5,022,042	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,028 7,400,773 8,729,375 9,121,625 24,006,708	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,020,719 1,840,830 2,007,419 1,649,169 4,424,218	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,022,404 3,662,833 3,729,489 4,714,599 5,067,670 13,376,675	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,013,223 4,627,889	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,982 3,558,432 3,559,410 9,416,611
gross income All returns Inder \$5,000	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802 191,377 367,203 220,370	Amount (10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388 1,829,865 1,397,124	Number of returns (11) 33,630,277 198,879 472,088 859,368 1,131,358 1,500,495 1,751,732 2,003,384 2,136,182 2,304,780 2,114,818 2,277,191 2,178,688 5,022,042 4,827,045	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,028 7,400,773 8,729,375 9,121,825 24,006,708 28,875,805	State and loc: Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,020,719 1,840,830 2,007,419 1,949,169 4,424,218 4,120,415	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,022,404 3,662,833 3,729,489 4,714,599 5,007,670 13,376,675 17,114,071	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223 4,627,889 4,338,318	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,992 3,558,432 3,558,432 3,558,2010 9,416,611 10,590,219
gross income All returns	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,847 454,300 433,802 401,257 277,483 231,802 191,377 367,203 220,370 114,112	Invitation Amount (10) 14,400,179 28,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388 1,829,885 1,397,124 1,074,682	Number of returns (11) 33,530,277 198,879 472,086 859,366 1,131,358 1,500,495 1,751,732 2,003,384 2,138,182 2,304,780 2,114,818 2,277,191 2,178,688 5,022,042 4,627,045 3,764,823	Amount (12) 188,643,888 489,435 891,930 1,707,450 2,184,535 3,197,420 4,233,183 5,383,050 6,278,110 7,200,026 7,400,773 8,729,375 9,121,625 24,006,708 28,875,805 36,303,438	State and loca Number of returns (13) 28,640,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,818 2,020,719 1,840,830 2,007,419 1,849,169 4,424,218 4,120,415 3,289,114	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,662,833 3,729,489 4,714,599 5,097,670 13,376,675 17,114,071 22,946,564	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223 4,627,889 4,336,318 3,520,874	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,992 3,558,432 3,592,010 9,416,611 10,590,219 12,186,619
gross income All returns	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802 191,377 387,203 220,370 114,112 12,168	Imitation Amount (10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388 1,829,865 1,397,124 1,074,682 254,785	Number of returns (11) 33,630,277 198,879 472,088 859,368 1,131,358 1,500,495 1,751,732 2,003,384 2,136,182 2,304,780 2,114,818 2,277,191 2,178,688 5,022,042 4,627,045 3,764,823 943,720	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,026 7,400,773 8,729,375 9,121,625 24,006,708 28,675,805 36,303,438 20,409,914	State and loca Number of returns (13) 28,840,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,007,419 1,640,830 2,007,419 1,949,169 4,424,218 4,120,415 3,289,114 838,468	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,062,833 3,729,489 4,714,599 5,097,670 13,378,675 17,114,071 22,946,564 14,687,555	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,402,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223 4,627,889 4,336,318 3,520,874 889,888	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,291 3,139,984 3,250,992 3,558,432 3,592,010 9,418,611 10,590,219 12,186,619 5,050,901
gross income	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,847 454,300 433,802 401,257 277,483 231,802 191,377 367,203 220,370 114,112	Invitation Amount (10) 14,400,179 28,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 985,823 908,374 825,388 1,829,885 1,397,124 1,074,682	Number of returns (11) 33,530,277 198,879 472,086 859,366 1,131,358 1,500,495 1,751,732 2,003,384 2,138,182 2,304,780 2,114,818 2,277,191 2,178,688 5,022,042 4,627,045 3,764,823	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,028 7,400,773 8,729,375 9,121,625 24,006,708 28,875,805 36,303,438 20,409,914 8,237,589	State and loca Number of returns (13) 28,840,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,020,719 1,840,830 2,007,419 1,949,169 4,424,218 4,120,415 3,289,114 836,468 149,366	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,022,404 3,662,833 3,729,489 4,714,599 5,097,670 13,376,675 17,114,071 22,946,564 14,897,555 6,657,065	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,492,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223 4,627,889 4,338,318 3,520,874 889,898 156,172	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,852,172 2,908,291 3,139,984 3,250,992 3,558,4323,558,432 3,558,432,558,458,558,558,558,558,558,558,558,558
gross income All returns	expenses Number of returns (9) 5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802 401,257 277,483 231,802 191,377 367,203 220,370 114,112 12,168 1,138	Amount (10) 14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948 1,278,073 908,374 825,388 1,829,865 1,397,124 1,074,682 254,795 54,188	Number of returns (11) 33,630,277 198,879 472,088 859,366 1,131,358 1,500,495 1,751,732 2,003,384 2,136,162 2,304,780 2,114,818 2,277,191 2,176,668 5,022,042 4,627,045 3,764,823 9,43,720 163,668	Amount (12) 188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110 7,200,026 7,400,773 8,729,375 9,121,625 24,006,708 28,675,805 36,303,438 20,409,914	State and loca Number of returns (13) 28,840,536 80,450 272,033 508,796 838,443 1,191,751 1,460,418 1,718,577 1,858,618 2,007,419 1,640,830 2,007,419 1,949,169 4,424,218 4,120,415 3,289,114 838,468	Amount (14) 113,996,119 54,961 122,699 334,842 556,602 1,054,449 1,656,886 2,387,264 3,662,833 3,729,489 4,714,599 5,097,670 13,378,675 17,114,071 22,946,564 14,687,555	Number of returns (15) 30,110,701 168,975 371,092 722,929 944,839 1,260,019 1,402,768 1,722,447 1,871,017 1,978,561 1,915,823 2,041,509 2,013,223 4,627,889 4,336,318 3,520,874 889,888	Amount (16) 66,999,956 391,822 648,529 1,272,777 1,501,818 1,945,221 2,276,895 2,652,172 2,908,281 3,139,984 3,250,992 3,558,432 3,592,010 9,418,611 10,590,219 12,186,619 5,050,901

Table 3.--Returns with Itemized Deductions, by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Taxes paid dedu	ctioncontinued			Interest pai	d deduction	
	Personal pro	operty taxes	Other	taxes	То	tal	Home mortg To	
Size of adjusted		porty laxes			Number		Number	
gross income	Number		Number .			A.m.o	of	Amount
	of	Amount	of	Amount	of	Amount		Anoun
	returns		returns	•	returns		returns	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
					28,704,828	215,077,974	28,350,260	203,074,312
All retums	15,648,514	6,204,121	3,878,649	1,443,692				
Jnder \$5,000	71,266	18,835	16,251	3,817	153,736	862,812	147,043	840,108
\$5,000 under \$10,000		108,564	39,026	12,137	306,206	1,520,421	299,288 577,044	1,477,380 2,841,227
10,000 under \$15,000		79,703	84,555	20,127	592,261	2,903,138	824,149	4,339,377
15,000 under \$20,000	447,434	105,842	79,201	20,273	829,245	4,412,869		
\$20,000 under \$25,000	593,665	162,677	153,413	35,074	1,191,817	5,935,263	1,174,437	5,794,838
25,000 under \$30,000		239,568	220,098	59,814	1,484,148	8,046,633	1,471,084	7,912,936
30.000 under \$35,000		254,524	246,119	89,091	1,665,883	9,102,617	1,650,722	8,917,805
35,000 under \$40,000	983,600	285,747	235,930	61,668	1,858,005	10,201,418	1,843,132	10,099,029
40,000 under \$45,000	1,078,926	343,529	242,682	53,680		11,382,705-	1,937,831	11,218,970
	r · · I	355,313	225,976	64,980	1,868,742	11,607,501	1,864,796	11,403,695
\$45,000 under \$50,000		410,151	241,076	46,193	2,017,516	12,277,109	2,004,800	12,065,902
\$50,000 under \$55,000		358,321	259,586	73,624	1,950,611	12,168,036	1,942,110	12,004,578
\$55,000 under \$60,000		1.016,880	599,123	196,542	4,471,385	30,411,266	4,437,292	29,873,057
\$60,000 under \$75,000	1	991,767	538,715	179,748	4,126,376	33,734,469	4,099,002	32,806,297
\$75,000 under \$100,000					•	36,072,201	3.164.373	34.340.943
\$100,000 under \$200,000	1,819,253	908,827	515,431	261,428	3,244,240	14,555,122	743,103	12,572,067
\$200,000 under \$500,000		330,380	141,762	131,078	784,946	- 4,209,572	119,012	2,931,764
500,000 under \$1,000,000		101,063	25,643	49,139	64,264	5,674,821	51,043	1,634,340
\$1,000,000 or more	34,671	132,428	14,061	85,280				
axable returns	14,902,724	5,908,373	3,710,515	1,390,856	27,238,859	203,031,461	26,906,977	192,044,314
iontaxable returns	745,790	295,747	168,134	52,836	1,465,969	12,046,513	1,443,283	11,029,998
				Interest paid ded	untion continued			
				Interest paid deo	uctioncontinued			
		Home mortgage in	nterest-continued					
Size of adjusted	Paid to financ	ial institutions	Paid to in	dividuals	Deductib	le points	-Investment inte	erest deduction
gross income	Number		Number		Number		Number	
gross income		• • • • • •					- 4	
	of			Amount	a t			Amount
		Amount	of	Amount	of	Amount	of	Amount
· •	returns	Amouni	of returns	Amount	of returns	Amount	returns	Amount
· · ·			returns	Amount (28)		Amount (30)		Amount (32)
	(25)	(26)	returns (27)	(28)	returns		returns	
All returns	(25) 27,711,750	(26) 196,766,242	returns (27) 2,102,816	(28) 6,308,069	returns (29) 2,634,481	(30) 1,588,945	returns (31) 1,529,532	(32) 10,414,717
Under \$5,000	(25) 27,711,750 143,845	(26) 196,766,242 829,104	returns (27) 2,102,816 8,003	(28) 6,308,069 11,004	returns (29) 2,634,481 11,758	(30) 1,588,945 1,864	returns (31) 1,529,532 13,282	(32) 10,414,717 20,840
Under \$5,000 \$5,000 under \$10,000	(25) 27,711,750 143,845 290,826	(26) 196,766,242 829,104 1,433,841	returns (27) 2,102,816 8,003 18,590	(28) 6,308,069 11,004 43,538	returns (29) 2,634,481 11,758 24,067	(30) 1,588,945 1,864 6,712	returns (31) 1,529,532 13,282 16,869	(32) 10,414,717 20,840 36,329
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(25) 27,711,750 143,845 290,826 551,488	(26) 196,766,242 829,104 1,433,841 2,731,806	returns (27) 2,102,816 8,003 18,590 37,658	(28) 6,308,069 11,004 43,538 109,421	returns (29) 2,634,481 11,758 24,067 26,152	(30) 1,588,945 1,864 6,712 13,399	returns (31) 1,529,532 13,282 16,869 30,969	(32) 10,414,717 20,840 36,329 48,513
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(25) 27,711,750 143,845 290,826 551,488	(26) 196,766,242 829,104 1,433,841	returns (27) 2,102,816 8,003 18,590	(28) 6,308,069 11,004 43,538 109,421 207,123	returns (29) 2,634,481 11,758 24,067 26,152 50,806	(30) 1,588,945 1,864 6,712 13,399 21,594	returns (31) 1,529,532 13,282 16,869 30,969 23,808	(32) 10,414,717 20,840 36,329 48,513 51,898
Under \$5,000 5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	(25) 27,711,750 143,845 290,826 551,488 799,671	(26) 196,766,242 829,104 1,433,841 2,731,806	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661	returns (31) 1,529,532 16,869 30,969 23,808 41,313	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764
Jnder \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096	returns (31) 1,529,532 13,282 16,869 30,969 23,808 41,313 44,695	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435
Jnder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000 20,000 under \$25,000 30,000 under \$35,000 35,000 under \$35,000 35,000 under \$40,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956
Jnder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000 20,000 under \$25,000 30,000 under \$35,000 35,000 under \$35,000 35,000 under \$40,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,662,457	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956
Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$30,000 under \$35,000 \$40,000 under \$45,000 \$45,000 under \$50,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495
Under \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,677	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086	returns (27) 2,102,816 8,003 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 164,649	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$35,000 under \$30,000 \$40,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$50,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,877 1,909,378	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688 149,402	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816 318,150	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 164,649 167,436	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544 295,484
Under \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,677 1,909,378 4,361,234	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428 29,082,426	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688 149,402 318,364	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 164,649	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712 75,915	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440 45,048	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544
Under \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,677 1,909,378 4,361,234 4,022,423	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428 29,082,426 31,812,154	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688 149,402 318,384 322,456	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816 318,150 790,631 994,142	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 164,649 167,436 414,090 480,838	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712 75,915 242,724 339,078	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440 45,048 178,302 209,857	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544 295,484 589,094
Inder \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,677 1,909,378 4,361,234 4,022,423 3,105,607	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428 29,082,426 31,812,154 33,315,723	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688 149,402 318,364 322,456 265,832	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816 318,150 790,631 994,142 1,025,219	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 184,649 167,436 414,090 480,838 419,131	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712 75,915 242,724 339,078 249,808	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440 45,048 178,302 209,857 372,992	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544 295,484 589,094 1,481,450
Inder \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,909,378 4,361,234 4,002,423 3,105,607 728,509	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428 29,082,426 33,315,723 12,186,128	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 128,654 150,959 140,812 138,688 149,402 318,384 322,456 265,832 73,183	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816 318,150 790,631 994,142 1,025,219 385,939	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 164,649 167,436 414,090 480,838 419,131 134,776	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712 75,915 242,724 339,078 249,808 99,702	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440 45,048 178,302 209,857 372,992 222,589	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544 295,484 589,094 1,481,450 1,883,353
Inder \$5,000	(25) 27,711,750 143,845 290,826 551,488 799,671 1,145,288 1,424,533 1,613,668 1,797,080 1,878,435 1,813,861 1,959,677 1,909,378 4,361,234 4,022,423 3,105,607 728,509 116,608	(26) 196,766,242 829,104 1,433,841 2,731,806 4,132,254 5,542,821 7,641,335 8,692,457 9,694,317 10,789,126 11,043,917 11,771,086 11,686,428 29,082,426 31,812,154 33,315,723	returns (27) 2,102,816 8,003 18,590 37,658 61,287 87,447 89,545 99,032 126,654 150,959 140,812 138,688 149,402 318,364 322,456 265,832	(28) 6,308,069 11,004 43,538 109,421 207,123 252,017 271,600 225,348 404,712 429,844 359,778 294,816 318,150 790,631 994,142 1,025,219	returns (29) 2,634,481 11,758 24,067 26,152 50,806 70,792 90,590 103,860 115,292 161,459 170,216 184,649 167,436 414,090 480,838 419,131	(30) 1,588,945 1,864 6,712 13,399 21,594 52,661 50,096 85,377 42,433 95,232 93,708 89,712 75,915 242,724 339,078 249,808	returns (31) 1,529,532 16,869 30,969 23,808 41,313 44,695 41,568 40,487 53,658 39,549 53,440 45,048 178,302 209,857 372,992	(32) 10,414,717 20,840 36,329 48,513 51,898 87,764 83,601 99,435 59,956 68,502 110,099 121,495 87,544 295,484 589,094 1,481,450

1,996,639

106,176

5,814,874

493,196

2,529,121

105,361

83,038

62,858

953,657

Nontaxable returns.. Footnotes at end of table.

Taxable returns...

186,229,440

10,536,802

26,308,160

1,403,590

Table 3.--Returns with itemized Deductions, by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

			Charitable contributions deduction										
Size of adjusted	Тс	otal	Cash cor	ntributions	Other than cas	sh contributions	Carryover fro	om prior years					
gross income	Number		Number	1	Number		Number						
	of	Amount	of	Amount	of	Amount	of	Amount					
	returns		returns		returns		returns	1					
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)					
All returns	30.540.637	74,991,519	29,602,053	59,589,837	14,930,306	13,521,937	247,517	5,914,214					
		80,790	125,478	112,981	34,990	16,836	11.550	51,974					
Under \$5,000 \$5,000 under \$10,000	130,927 374,443	375,618	357,814	340,749	128,896	44,521	20,760	68.643					
\$10.000 under \$15.000	683,729	830,086	649,045	745.135	234,499	99.398	17.503	28,382					
\$15,000 under \$20,000	949,437	1,314,484	897,216	1,177,555	360,955	202,290	19,877	52,420					
\$20,000 under \$25,000	1,294,714	1,676,411	1.224.169	1.419.819	567.423	289,182	19.285	66.896					
\$25,000 under \$30,000	1,540,329	1,878,581	1,471,716	1,647,712	655,009	226,509	10,705	36,112					
\$30,000 under \$35,000	1,754,217	2,201,978	1,682,412	1,846,433	788,341	327,914	13,701	181,953					
\$35,000 under \$40,000	1,868,661	2,393,542	1,799,181	2,001,417	894,699	373,014	8,799	44,289					
\$40,000 under \$45,000	2,030,779	3,400,708	1,968,422	2,974,391	880,242	378,906	16,909	54,105					
\$45,000 under \$50,000	1,909,173	3,152,227	1,853,451	2,724,775	952,479	417,180	6,509	47,353					
\$50,000 under \$55,000	2,069,553	3,267,632	1,994,682	2,764,678	1,021,908	498,534	11,354	23,863					
\$55,000 under \$60,000	2,028,549	3,430,040	1,969,062	2,937,476	948,905	477,785	2,408	30,314					
\$60,000 under \$75,000	4,688,188	8,955,280	4,562,719	7,731,413	2,409,055	1,153,793	17,336	303,448					
\$75,000 under \$100,000	4,464,590	10,337,317	4,357,759	8,653,165	2,462,495	1,664,010	29,560	315,276					
\$100,000 under \$200,000	3,605,194	12,173,303	3,547,885	9,927,125	2,028,201	2,003,494	21,428	384,032					
\$200,000 under \$500,000	910,113	7,488,066	904,480	5,689,738	459,118	1,387,220	13,452	994,672					
\$500,000 under \$1,000,000	159,595	3,190,047	158,523	2,227,506	70,136 32,956	793,186	3,169	394,456					
\$1,000,000 or more	78,447	8,845,408	78,038	4,667,770		3,168,163	3,210	2,836,025					
Taxable returns	29,138,453	72,733,578	28,272,106	57,671,835	14,412,961	13,146,128	181,875	5,391,184					
Nontaxable returns	1,402,183	2,257,942	1,329,947	1,918,002	517,345	375,810	65,642	523,030					
				Miscolla	neous deductions s	which to 09/ ACL	limitation						
				Miscena			imitation						
	Casualty or thef	t loss deduction		moona	Unreimburse		innitation						
Size of adjusted	Casualty or thef	t loss deduction	Total after A		Unreimburse business	ed employee	Tax prepar	ration fees					
Size of adjusted gross income	Casualty or thef	t loss deduction	Total after A Number		Unreimburse	ed employee		ration fees					
		t loss deduction			Unreimburse business	ed employee	Tax prepar	ration fees Amount					
	Number		Number	GI limitation	Unreimburse business Number	ed employee expense	Tax prepar Number						
	Number of		Number of	GI limitation	Unreimburse business Number of	ed employee expense	Tax prepar Number of						
	Number of returns	Amount	Number of returns	GI limitation Amount	Unreimburse business Number of returns	ed employee expense Amount	Tax prepar Number of returns	Amount					
gross income All returns	Number of returns (41) 152,270	Amount (42) 1,775,977	Number of returns (43) 7,979,489	GI limitation Amount (44) 31,027,496	Unreimburse business Number of returns (45) 10,434,683	ad employee expense Amount (46) 32,567,827	Tax prepar Number of returns (47) 11,458,486	Amount (48)					
gross income All returns	Number of returns (41)	Amount (42)	Number of returns (43)	GI limitation Amount (44)	Unreimburse business Number of returns (45)	ed employee expense Amount (46)	Tax prepar Number of returns (47) 11,458,486 73,114 168,956	Amount (48) 2,622,962 14,402 31,770					
gross income All returns Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760	Amount (42) 1,775,977 *2,851 *56,026 72,527	Number of returns (43) 7,979,489 78,822 121,547 180,516	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 148,160	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250	Amount (48) 2,622,962 14,402 31,770 41,213					
gross income All retums Jnder \$5,000 55,000 under \$10,000	Number of returns (41) 152,270 *1,140 *6,577	Amount (42) 1,775,977 *2,851 *56,028	Number of returns (43) 7,979,489 78,822 121,547	GI limitation Amount (44) 31,027,496 34,477 189,539	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833	expense Amount (46) 32,567,827 14,312 99,398	Tax prepar Number of returns (47) 11,458,486 73,114 168,956	Amount (48) 2,622,962 14,402 31,770					
gross income All retums Jnder \$5,000 5,000 under \$10,000 510,000 under \$15,000 15,000 under \$20,000	Number of returns (41) 152,270 *1,140 *6,577 17,760	Amount (42) 1,775,977 *2,851 *56,026 72,527	Number of returns (43) 7,979,489 78,822 121,547 180,516	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 148,160	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056					
gross income All retums Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 148,160 213,944 356,315 523,638	d employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432					
gross income All returns Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761	Gl limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838					
gross income All retums Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794 *203,038	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091					
gross income All retums Under \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511					
gross income All retums Under \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 148,160 213,944 356,315 523,638 665,959 735,782 816,235 714,478	d employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405					
gross income All returns Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,969,343	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614	Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,967 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865	Tax prepar Number of returns (47) 11,458,488 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720	Amount (48) 2,622,982 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498					
gross income All returns Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206	Gl limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,514,834	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 719,435	d employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865 1,757,300	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 686,443	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969					
gross income All retums Under \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,02 *8,170 *6,493	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950 *74,613	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,969,343 1,514,834 4,023,763	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614	Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,967 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865	Tax prepar Number of returns (47) 11,458,488 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498					
gross income All returns Jnder \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170 *6,493 5,416	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950 *74,613 44,750	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466 1,059,352	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,860 1,914,119 2,130,942 1,672,543 1,969,343 1,514,834 4,023,783 3,941,942	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 719,435 1,792,519 1,651,163	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865 1,757,300 4,897,210 4,967,072	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 686,443 1,746,227 1,639,326	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969 304,830 357,938					
gross income All retums Under \$5,000 S5,000 under \$10,000 S10,000 under \$10,000 S20,000 under \$20,000 S20,000 under \$25,000 S20,000 under \$35,000 S30,000 under \$35,000 S35,000 under \$40,000 S40,000 under \$45,000 S55,000 S55,000 under \$55,000 S55,000 S55,00	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170 *6,493 5,416 4,606	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950 *74,613 44,750 192,477	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466 1,059,352 778,575	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,95,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,969,343 1,514,834 4,023,783 3,941,942 4,613,346	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 148,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 719,435 1,792,519 1,651,163 1,026,963	Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865 1,757,300 4,997,072 4,996,894	Tax prepar Number of returns (47) 11,458,488 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 688,443 1,746,227 1,639,326 1,294,163	Amount (48) 2,622,982 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969 304,830 357,938 487,055					
gross income All returns Under \$5,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170 *6,493 5,416	Amount (42) 1,775,977 *2,851 *56,028 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950 *74,613 44,750	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466 1,059,352	GI limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,860 1,914,119 2,130,942 1,672,543 1,969,343 1,514,834 4,023,783 3,941,942	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 719,435 1,792,519 1,651,163	ad employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865 1,757,300 4,897,210 4,967,072	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 686,443 1,746,227 1,639,326	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969 304,830 357,938					
gross income	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170 *6,493 5,416 4,606 1,175	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,038 151,569 *17,883 *84,160 *6,950 *74,613 44,750 192,477 77,828	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466 1,059,352 778,575 154,878	Gl limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,969,343 1,514,834 4,023,783 3,941,942 4,613,346 1,766,857	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 779,435 1,792,519 1,651,163 1,026,963 202,537	d employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,616,819 2,159,865 1,757,300 4,897,210 4,996,894 1,538,217	Tax prepar Number of returns (47) 11,458,488 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 686,443 1,746,227 1,639,326 1,294,163 338,442	Amount (48) 2,622,982 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969 304,830 357,938 487,055 275,684					
gross income All returns Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000 \$35,000 under \$40,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$55,000 under \$45,000 \$55,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$75,000 \$55,000 under \$75,000 \$55,000 under \$75,000 \$55,000 under \$10,000 \$200,000 under \$10,000 \$200,000 under \$1,000,000 \$200,000 under \$200,000 \$200,000	Number of returns (41) 152,270 *1,140 *6,577 17,760 *6,833 19,847 *5,158 16,614 *17,698 18,164 *8,518 *8,002 *8,170 *6,493 5,416 4,606 1,175 64	Amount (42) 1,775,977 *2,851 *56,026 72,527 *53,738 561,813 *55,840 77,794 *203,036 151,569 *17,883 *84,160 *6,950 *74,613 44,750 192,477 77,828 17,560	Number of returns (43) 7,979,489 78,822 121,547 180,516 268,049 363,557 460,071 571,761 575,564 657,951 515,809 529,960 472,206 1,164,466 1,059,352 778,575 154,878 17,448	Gl limitation Amount (44) 31,027,496 34,477 189,539 397,850 862,134 1,195,698 1,569,711 1,868,660 1,914,119 2,130,942 1,672,543 1,569,343 1,514,834 4,023,783 3,941,942 4,613,346 1,766,857 486,784	Unreimburse business Number of returns (45) 10,434,683 12,772 55,833 146,160 213,944 356,315 523,638 665,959 735,782 816,235 714,476 773,614 773,614 779,435 1,792,519 1,651,163 1,026,963 202,537 20,416	d employee expense Amount (46) 32,567,827 14,312 99,398 312,571 706,769 1,115,957 1,524,404 1,927,399 2,008,148 2,355,031 1,816,819 2,159,865 1,757,300 4,897,210 4,967,072 4,996,894 1,538,217 2,12,824	Tax prepar Number of returns (47) 11,458,486 73,114 168,956 274,250 395,398 445,629 578,410 677,051 720,712 872,764 706,345 759,720 686,443 1,746,227 1,639,326 1,294,163 338,442 55,716	Amount (48) 2,622,962 14,402 31,770 41,213 66,901 54,056 81,432 92,838 119,091 129,511 119,405 118,498 121,969 304,830 357,938 487,055 275,684 103,314					

Table 3.--Returns with itemized Deductions, by Size of Adjusted Gross income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		······································	Unlimited miscellar	neous deductions		
Size of adjusted	Tota	Ú	Gambling los	s deduction	Miscellaneous other than g	
gross income	Number		Number		Number	
	of	Amount	0f	Amount	of	Amount
	returns		returns		returns	
	(49)	(50)	(51)	(52)	(53)	(54)
All returns	751,918	4,450,123	490,867	3,693,091	263,221	757,032
Under \$5.000	*2.300	•1,371	*1,238	*1,238	*1,062	*133
\$5,000 under \$10,000	11,543	23,734	7,248	20,177	*4,296	*3,557
\$10,000 under \$15,000	27,037	70,858	20,390	61,226	*6,646	*9,630
\$15.000 under \$20.000	28,032	72,185	10,797	44,019	*17,234	*28,166
\$20,000 under \$25,000	28.595	65.139	12.454	50,942	16,141	14,197
\$25,000 under \$25,000	31,922	167,193	18,455	133,847	13,466	33,346
\$20,000 under \$35,000	38,931	197.521	24,381	160,606	14,570	36,916
\$35,000 under \$55,000	70,653	156,130	33,152	122,730	37,501	33,400
\$40,000 under \$45,000	37,132	235,193	29,107	224,696	8,025	10,497
\$45,000 under \$50,000	45.047	185.018	33.822	145.303	11,225	39,715
\$45,000 under \$50,000	37,372	167,884	27,051	163,270	*10,320	*4,614
\$55,000 under \$60,000	40.337	149.958	31,082	116,523	10,356	33,435
\$60.000 under \$75.000	91,868	436.006	73,653	385,984	18,216	50,022
\$75,000 under \$100,000	110,134	510,613	76,625	406,283	33,513	104,330
\$100,000 under \$200,000	108,767	776.029	70,123	648,217	39,414	127,812
\$100,000 under \$200,000		630,220 -	16.851	475.212	15,561	155,008
\$200,000 under \$500,000	6.540	196.811	2.929	155.644	3,662	41,167
\$1,000,000 under \$1,000,000	3.483	408,262	1,529	377,175	2,010	.31,087
	722.925	4,224,677	471.086	3.508.701	254.004	715.977
Taxable returns			19,781	184.390	9,216	41.055
Nontaxable returns	28,993	225,445	18,701	104,380	8,210	

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

NOT E: Detail may not add to totals because of rounding.

Table 4.--Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

				alaries	Nonta	axable		mployment	EIC earned	
Size of adjusted	Number	Adjusted	and	wages	earned	income	income (less loss)	inc	ome
gross income	of	gross income	Number		Number		Number		Number	_
	returns	(less deficit)	of	Amount	of	Amount	of	Amount	of	Amount
			returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	19,334,397	218,795,909	17,802,922	198,082,327	1,494,334	1,657,305	3,442,532	16,467,932	19,334,397	216,207,564
		-4,286,509	57,602	470,665	2,851	4,312	85,863	273,090	108,476	748,067
No adjusted gross income										
\$1 under \$1,000 \$1.000 under \$2,000		214,807 1,040,909	311,325 625,988	260,933 999,728	*3,302 *5,524	*12,485 *3,216	60,893 95,318	28,117 72,130	354,920 691,023	301,535 1,075,074
\$2,000 under \$2,000		1,953,278	706,607	1,808,591	*5,317	*1,759	118,729	105,349	785,555	1,915,699
\$3,000 under \$4,000	787,713	2,769,093	669,018	2,245,593	*10,483	*31,511	166,805	452,319	787,713	2,729,423
\$4,000 under \$5,000	912,415	4,117,641	806,731	3,454,781	*12,585	*1,954	170,170	566,428	912,415	4,023,163
\$5,000 under \$6,000	1,109,292	6,106,673	965,872	4,994,875	*14,021	*4,523	237,706	782,715	1,109,292	5,782,112
\$6,000 under \$7,000		7,928,241	1,085,099	6,597,025	32,042	11,771	231,373	928,961	1,219,799	7,537,758
\$7,000 under \$8,000		8,080,026	962,144	6,625,671	29,119	4,255	217,522	1,037,563	1,075,864	7,667,489
\$8,000 under \$9,000	1,255,242	10,663,352	1,139,051	8,845,747	61,190	34,816	232,240	1,097,319	1,255,242	9,977,883
\$9,000 under \$10,000		8,018,963	776,195	6,768,237	40,179	56,043	153,786	835,359	847,519	7,659,638
\$10,000 under \$11,000	760,639	7,986,942	708,203	6,933,570	26,828	34,174	106,864	726,047 912,331	760,639 804,235	7,693,791 8,996,798
\$11,000 under \$12,000	804,235	9,256,026 10,214,412	735,759 753,214	7,994,535 8,714,714	45,334 65,534	89,931 78,887	137,410 147,185	1,034,331	818,359	9,827,932
\$12,000 under \$13,000	818,359 824,374	11,135,351	783,089	9,953,777	74,106	140,865	116,584	682,579	824,374	10,777,220
\$13,000 under \$14,000 \$14,000 under \$15,000		11,820,597	776,291	10,787,699	107,851	136,873	117,281	716,355	816,026	11,640,926
\$15,000 under \$16,000	724,625	11,226,994	678,755	9,817,714	75,564	116,634	109,254	930,105	724,625	10,864,452
\$16,000 under \$17,000		12,346,673	728,926	11,336,349	88,476	148,817	106,970	535,034	748,884	12,020,200
\$17,000 under \$18,000	638,573	11,175,208	608,242	10,098,555	94,701	90,500	95,510	759.310	638,573	10,948,364
\$18,000 under \$19,000	660,336	12,238,374	634,869	11,170,818	148,651	140,011	99,899	486,870	660,336	11,797,699
\$19,000 under \$20,000	590,149	11,498,999	562,027	10,253,842	98,804	121,715	116,829	863,600	590,149	11,239,157
\$20,000 under \$25,000	2,503,138	55,638,478	2,439,035	50,923,140	402,979	360,806	461,311	2,356,585	2,503,138	53,640,531
\$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	7,342,652
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			EIC	to offset	T - 4 - 1 / - 4		EIC upod	to offset		able certice
	I otal earned	income credit			Total inc	xome tax			EIC retund	able portion
Size of adjusted			income tax b	efore credits				r taxes		
gross income							Number of		Number of	
	Number of		Number of		Number of					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
		Amount (12)		Amount (14)		Amount (16)		Amount (18)		Amount (20)
Ali returns	returns		returns		returns		returns		returns	
All returns No adjusted gross income	returns (11)	(12)	returns (13)	(14)	returns (15)	(16)	returns (17)	(18)	returns (19)	(20)
No adjusted gross income	returns (11) 19,334,397 108,476	(12) 25,955,575 93,066	returns (13) 7,850,84 1	(14) 3,145,736	returns (15)	(16) 2,026,838	returns (17) 2,909,053	(18) 1,980,998	returns (19) 15,177,901	(20) 20,828,840
No adjusted gross income \$1 under \$1,000	returns (11) 19,334,397 108,476 354,920	(12) 25,955,575 93,066 59,804	returns (13) 7,850,84 1	(14) 3,145,736 *1	returns (15)	(16) 2,026,838 	returns (17) 2,909,053 71,946	(18) 1,980,998 35,717	returns (19) 15,177,901 69,721	(20) 20,828,840 57,348
No adjusted gross income	returns (11) 19,334,397 108,476	(12) 25,955,575 93,066	returns (13) 7,850,841 *8 	(14) 3,145,736 *1 	returns (15) 3,063,033 	(16) 2,026,838 	returns (17) 2,909,053 71,946 32,509	(18) 1,980,998 35,717 6,254 10,751 21,663	returns (19) 15,177,901 69,721 336,509 638,196 720,840	(20) 20,828,840 57,348 53,550 223,642 418,645
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	returns (11) 19,334,397 108,476 354,920 691,023	(12) 25,955,575 93,066 59,804 234,584	returns (13) 7,850,841 *8 *2,388	(14) 3,145,736 *1 *191	returns (15) 3,063,033 	(16) 2,026,838 *258 	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406	returns (13) 7,850,841 *8 *2,388 *996 	(14) 3,145,736 *1 *191 *147 	returns (15) 3,063,033 *1,150 	(16) 2,026,838 *258 	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981	returns (13) 7,850,841 *8 *2,388 *996 *1,238	(14) 3,145,736 *1 *191 *147 *135	returns (15) 3,063,033 -1,150 -1,238	(16) 2,026,838 *258 *258 *893	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998
No adjusted gross income	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614	returns (13) 7,850,841 *8 *996 *996 *996 *1,238 237,553	(14) 3,145,736 *1 *191 *147 *135 11,599	returns (15) 3,063,033 -1,150 -1,238 -1,140	(16) 2,026,838 *258 *258 *893 *57	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932	returns (19) 15,177,901 63,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083
No adjusted gross income	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,6221,614 1,605,404	returns (13) 7,850,841 *8 *996 *1,238 237,553 309,633	(14) 3,145,736 -191 -147 - - - - - - - - - - - - - - - - -	returns (15) 3,063,033 *1,150 *1,238 *1,140 227,516	(16) 2,026,838 *258 *893 *57 17,843	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 87,849 100,932 116,659	returns (19) 15,177,901 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453
No adjusted gross income	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242	(12) 25,985,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226	returns (13) 7,850,841 *8 *2,388 *996 - *1,238 237,553 309,633 308,215	(14) 3,145,736 -1 -191 *197 -147 -135 11,599 35,292 21,515	returns (15) 3,063,033 -1,150 -1,1238 -1,140 227,516 361,923	(16) 2,026,838 *258 *893 *57 17,843 89,017	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904	returns (13) 7,850,841 *8 *2,388 *996 *1,238 237,553 309,633 308,215 84,205	(14) 3,145,736 -1 -191 *147 *135 11,599 35,292 21,515 2,891	returns (15) 3,063,033 *1,150 *1,238 *1,140 227,516	(16) 2,026,838 *258 *893 *57 17,843	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222	returns (19) 15,177,901 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$10,000 \$10,000 under \$11,000 \$10,000 under \$11,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708	returns (13) 7,850,841 *8 *996 *996 *996 *1,238 237,553 309,633 368,215 84,205 84,205	(14) 3,145,738 -1 -191 -147 -135 11,599 35,292 21,515 2,891 7,272	returns (15) 3,063,033 -1,150 -1,150 -1,150 -1,150 -1,1238 -1,140 227,516 361,923 63,423 63,423 	(16) 2,026,838 	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964	(18) 1,980,998 35,717 6,254 10,751 21,663 54,764 61,099 87,849 100,932 116,659 166,081 133,222 116,317	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$8,000 under \$1,000 \$9,000 under \$10,000 \$11,000 under \$12,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665	returns (13) 7,850,841 *8 *996 *1,238 237,553 309,633 368,215 84,205 84,205 88,667 326,031	(14) 3,145,736 - 191 *147 - 135 11,599 35,292 21,515 2,891 7,272 43,445	returns (15) 3,063,033 -1,150 -1,1238 -1,140 227,516 361,923	(16) 2,026,838 *258 *893 *57 17,843 89,017	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 113,964	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493	returns (19) 15,177,901 63,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$8,000 under \$1,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$2,000 under \$10,000 \$2,000 under \$10,000 under \$10,000 \$2,000 under \$10,000 under \$10,000 \$2,000 under \$10,000 un	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359	(12) 25,985,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547	returns (13) 7,850,841 *8 *2,388 *996 - *1,238 237,553 309,633 308,215 84,205 88,667 326,031 289,087	(14) 3,145,736 -1 -191 *197 -147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587	returns (15) 3,063,033 -1,150 -1,1238 -1,140 227,516 361,923 63,423 	(16) 2,026,838 *258 *893 *57 17,843 89,017 22,637 	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$6,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$13,000 \$13,000 under \$14,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 824,374	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870	returns (13) 7,850,841 *8 *2,388 *996 *1,238 237,553 309,633 308,215 84,205 88,667 326,031 289,067 422,282	(14) 3,145,736 -1 -191 -147 -147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916	returns (15) 3,063,033 -1,150 -1,150 -1,1238 -1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 113,964	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493	returns (19) 15,177,901 63,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$15,000 under \$15,000 \$10,000 under \$10,000 \$10,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 818,359 824,374 816,026	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,565,634	returns (13) 7,850,841 *8 *996 *996 *1,238 237,553 309,633 368,215 84,205 84,205 88,667 326,031 289,087 422,282 507,789	(14) 3,145,738 -1 -191 -147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916 186,479	returns (15) 3,063,033 -1,150 -1,150 -1,150 -1,150 -1,238 -1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 *258 *893 *57 17,843 88,017 22,637 *497	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707	returns (19) 15,177,901 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707 799,742	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$11,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$11,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000 \$14,000 under \$16,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 824,374	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,665,634 1,281,578	returns (13) 7,850,841 *8 *2,388 *996 *1,238 237,553 309,633 308,215 84,205 88,667 326,031 289,067 422,282	(14) 3,145,736 -1 -191 -147 -147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916	returns (15) 3,063,033 -1,150 -1,140 227,516 361,923 63,423 -3 4,384 *1,238 *6,482	(16) 2,026,838 *258 *893 *57 17,843 89,017 22,637 *497 *428	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495 120,072	(18) 1,980,998 35,717 6,254 10,751 21,663 54,764 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 118,976	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 799,707 799,742 785,800	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247 1,260,179
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$8,000 under \$6,000 \$8,000 under \$8,000 \$8,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$11,000 \$12,000 under \$11,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$17,000 \$16,000 under \$17,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 824,374 816,026 724,625	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,565,634	returns (13) 7,850,841 *8 *2,388 *996 *1,238 237,553 309,633 308,215 88,667 326,031 289,087 422,282 507,789 466,888	(14) 3,145,736 - 191 *147 - *135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916 186,479 224,563	returns (15) 3,063,033 -1,150 -1,150 -1,150 -1,150 -1,238 -1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 1154,564 113,964 140,780 160,071 132,495 120,072 103,093	(18) 1,980,998 35,717 6,254 10,751 21,663 54,764 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 118,976 112,860	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707 799,742 785,800 679,563	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247 1,260,179 944,155
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$9,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$16,000 \$17,000 under \$17,000 \$17,000 under \$17,000 \$17,000 under \$17,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 824,374 816,026 724,625 748,884	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,859,708 1,908,904 1,930,665 1,855,547 1,713,870 1,565,634 1,221,578 1,203,558	returns (13) 7,850,841 *8 *2,388 *996 - *1,238 237,553 309,633 368,215 84,205 88,667 326,031 289,087 422,282 507,789 466,888 544,953	(14) 3,145,736 °1 °191 °147 °135 °135 °135 °135,292 °1,515 °2,891 7,272 43,445 7,8587 °130,916 °186,479 °224,563 °224,563 °291,806	returns (15) 3,063,033 -1,150 -1,150 -1,1238 -1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 *258 *893 *57 17,843 89,017 22,637 *497 *428 *497 *428 *1,652 *3,530	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,288 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495 120,072 103,093 102,112	(18) 1,960,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 118,976 112,860 87,908	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,638 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707 799,742 785,800 679,563 689,307	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,726,153 1,461,247 1,260,179 944,155 823,844
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$8,000 under \$6,000 \$8,000 under \$8,000 \$8,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$11,000 \$12,000 under \$11,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$17,000 \$16,000 under \$17,000	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 804,235 818,359 824,374 816,026 748,884 638,573	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,565,634 1,281,578 1,203,558 885,040	returns (13) 7,850,841 *8 *2,388 *996 *1,238 237,553 309,633 368,215 84,205 88,667 326,031 289,087 422,282 507,799 466,888 544,953 517,099	(14) 3,145,736 11 191 147 - 135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916 186,479 224,563 291,806 310,102	returns (15) 3,063,033 -1,150 -1,150 -1,1238 -1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 -258 *893 *57 17,843 89,017 22,637 -428 *1,652 *3,530 8,197	returns (17) 2,909,053 71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495 120,072 103,093 102,112 124,075	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 118,976 112,860 87,908 81,863	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 75,687 799,358 792,707 799,342 785,800 679,563 689,307 535,243 443,889 314,420	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247 1,260,179 944,155 823,844 493,075 416,290 249,497
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$10,000 \$18,000 under \$10,000 \$18,000 under \$10,000 \$18,000 under \$10,000 \$10,000 u	returns (11) 19,334,397 108,476 354,920 691,023 785,555 787,713 912,415 1,109,292 1,219,799 1,075,864 1,255,242 847,519 760,639 804,235 818,359 824,374 816,026 724,625 748,884 638,573 660,336	(12) 25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,605,404 1,893,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,565,634 1,281,578 1,203,558 8,865,040 827,112	returns (13) 7,850,841 *8 *996 *1,238 237,553 309,833 368,215 84,205 84,205 88,667 326,031 289,087 326,031 289,087 422,282 507,789 466,888 544,953 517,099 546,598	(14) 3,145,738 -1 -191 -147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916 186,479 224,563 291,806 186,479 224,563 291,806 186,479 224,563 291,806 186,479 224,583 291,806 186,479 224,583 291,806 186,479 224,583 291,806 186,479 224,583 291,806 186,479 224,583 291,806 186,479 224,583 291,806 191,0102 354,882	returns (15) 3,063,033 -1,150 -1,150 -1,150 -1,1238 -1,140 227,516 361,923 363,423 - - - - - - - - - - - - - - - - -	(16) 2,026,838 *258 *893 *57 17,843 89,017 22,637 *497 *428 *1,652 *3,530 8,197 52,207	returns (17) 2,909,053 71,948 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495 120,072 103,093 102,112 124,075 84,373	(18) 1,980,998 35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 112,860 87,908 81,863 55,940	returns (19) 15,177,901 69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707 799,742 785,800 679,563 689,307 535,243 443,889	(20) 20,828,840 57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247 1,260,179 944,155 823,844 493,075 416,290

Table 4.--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

					Re	turns with no q	ualifying childre	n .		·		
			I	EIC s	alaries	Nonta	axable	EIC self-e	mployment	EIC e	arned	
	Size of adjusted	Number	Adjusted	and	wages	earned	income	income (less loss)	inc	ome	
	gross income	of	gross income	Number		Number		Number		Number		
	g. 000	returns	(less deficit)	of	Amount	of	Amount	of	Amount	of	Amount	
			_(returns		returns		returns		returns		
		(04)	(00)	(00)	(04)	(05)	(26)	(27)	(28)	(29)	(30)	
		(21)	(22)	(23)	(24)	(25)				-		
	All returns	3,520,310	16,201,107	2,970,941	14,325,619	45,628	9,648	877,270	2,429,588	3,520,310	16,764,855	
1	No adjusted gross income	53,885	-1,691,210	26,402	104,184	*430	*465	40,852	73,958	53,885	178,608	
	\$1 under \$1,000	169,839	104,975	139,046	115,873			38,075	20,306	169,839	136,179	
	\$1,000 under \$2,000	323,630	479,526	272,238	413,641	*1,238	*82	70,326	67,151	323,630	480,874	
	\$2,000 under \$3,000	328,573	826,505	265,342	671,960	*1,140	*1,020	79,116	108,372	328,573	781,352	
	\$3,000 under \$4,000	339,422	1,191,737 1,632,954	265,140 294,771	855,750 1,196,581	*2,477 *3,146	*289 *988	104,729 105,047	285,253 358,321	339,422 360,699	1,141,291 1,555,890	
	\$4,000 under \$5,000 \$5,000 under \$6,000	360,699 518,211	2,853,632	430,503	2,175,347	*6,997	*3,022	138,503	446,682	518,211	2,625,051	
	- \$6,000 under \$7,000	493,244	3,211,175	426,727	2,540,597	*7,137	*1,512	121,120	417,827	493,244	2,959,936	
_	\$7,000 under \$8,000	381,934	2,874,074	338,219	2,271,254	*9,003	*1,481	87,963	366,481	381,934	2,639,216	
	\$8,000 under \$9,000	476,497	4,040,313	443,516	3,428,551	*10,915	*449	80,856	235,676	476,497	3,664,677	
	\$9,000 under \$10,000	74,376	677,425	69,037	551,881	*3,146	*340	*10,682	*49,559	74,376	601,780	
	\$10,000 under \$11,000 \$11,000 under \$12,000											
	\$12,000 under \$13,000											
	\$13,000 under \$14,000											
	\$14,000 under \$15,000			••				·			·	
-	\$15,000 under \$16,000	· · · ····		·····		· ···· · ···		• • • • • • • • • • • • • • • • • •	··· •• •• ••••	· · · • ••	·· 	·
	\$16,000 under \$17,000			·								
Ì	\$17,000 under \$18,000 \$18,000 under \$19,000											
	\$19,000 under \$20,000		·	·							·	
	\$20,000 under \$25,000	·	·	1		· ·					·	-
	\$25,000 and over						<u>.</u>					
-					- Return	s with no qualify	/ing childrenc					
-					to offset	s with no qualify	/ing childrenc		to offset			
-	Size of adjusted		income credit	EIC used			ving childrenc	EIC used			able portion	
-	Size of adjusted gross income			EIC used	to offset			EIC used	to offset	EIC refundation		
-	· •	Total earned		EIC used income tax b	to offset	Total inc		EIC used all othe	to offset	EIC refunda		
-	· •	Total earned Number of returns	income credit Amount	EIC used income tax to Number of returns	to offset before credits Amount	Total inc Number of	come tax	EIC used all othe Number of	to offset er taxes	EIC refundation	able portion	
-	gross income	Total earned Number of returns (31)	income credit	EIC used income tax to Number of	to offset before credits	Total inc Number of returns	come tax Amount	EIC used all othe Number of returns	to offset er taxes Amount	EIC refunds Number of returns	able portion	
	gross income	Total earned Number of returns (31) 3,520,310	income credit Amount (32) 615,775	EIC used income tax b Number of returns (33)	to offset pefore credits Amount (34)	Total inc Number of returns (35)	come tax Amount (36)	EIC used all othe Number of returns (37)	I to offset or taxes Amount (38)	EIC refunds Number of returns (39)	able portion Amount (40)	
	gross income All retums No adjusted gross income	Total earned Number of returns (31) 3,520,310 53,885	income credit Amount (32) 615,775 8,979	EIC used income tax b Number of returns (33)	to offset pefore credits Amount (34)	Total inc Number of returns (35) 656,389	come tax Amount (36)	EIC used all othe Number of returns (37) 668,076	to offset or taxes Amount (38) 126,415	EIC refunds Number of returns (39) 2,249,338	Amount (40) 420,392	
	gross income All retums No adjusted gross income \$1 under \$1,000	Total earned Number of returns (31) 3,520,310	income credit Amount (32) 615,775	EIC used income tax to Number of returns (33)	to offset pefore credits Amount (34)	Total inc Number of returns (35) 656,389	Amount (36) 130,704	EIC used all othe Number of returns (37) 668,076 31,955	to offset or taxes Amount (38) 126,415 5,422 1,155 6,361	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215	Amount (40) 420,392 3,557 8,024 30,030	
-	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571	EIC used income tax to Number of returns (33) 973,682	to offset pefore credits Amount (34) 68,968 	Total inc Number of returns (35) 656,389	Amount (36) 130,704 	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340	Amount (38) 126,415 5,422 1,155 6,361 11,890	EIC refund: Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095	Amount (40) 420,392 3,557 8,024 30,030 47,681	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394	EIC used income tax to Number of returns (33) 973,682	to offset pefore credits Amount (34) 68,968 	Total inc Number of returns (35) 656,389	20me tax Amount (36) 130,704	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059	to offset or taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866	EIC used income tax to Number of returns (33) 973,682 	5 to offset before credits Amount (34) 68,968 -99 	Total inc Number of returns (35) 656,389 *1,150 	20me tax Amount (36) 130,704 -258 	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,666 137,508	EIC user income tax to Number of returns (33) 973,682 *1,150 *1,238	to offset efore credits Amount (34) 68,968 -99 *135	Total inc Number of returns (35) 656,389 -1,150 *1,128	20me tax Amount (36) 130,704 *258 *893	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981	to offset or taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866	EIC used income tax to Number of returns (33) 973,682 	5 to offset before credits Amount (34) 68,968 -99 	Total inc Number of returns (35) 656,389 *1,150 	20me tax Amount (36) 130,704 -258 	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767	EIC used income tax to Number of returns (33) 973,682 1,150 1,1238 238,315 309,633 361,923	5 to offset before credits Amount (34) 68,968 -	Total inc Number of returns (35) 656,389 *1,150 *1,1238 *1,128 *1,140 227,516 361,923	Amount (36) 130,704 -258 	EIC used all othe Number of returns (37) 669,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 3,325 1,757	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 263,800 269,920 407,260 407,260 407,260 119,339 79,061	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765	
	gross income All retums	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703	EIC used income tax to Number of returns (33) 973,682 *1,150 *1,238 236,315 309,633	5 to offset before credits Amount (34) 68,968 -	Total inc Number of returns (35) 656,389 *1,150 *1,238 *1,140 227,516	Amount (36) 130,704 *258 *893 *57 17,843	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 '3,423	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 *7,531	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48	
	gross income All retums	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703	EIC used income tax to Number of returns (33) 973,682 1,150 1,1238 238,315 309,633 361,923	to offset efore credits Amount (34) 68,968 *99 *135 11,569 35,292 21,245 628 	Total inc Number of returns (35) 656,389 *1,150 *1,238 *1,140 227,516 361,923 63,423 63,423	Amount (36) 130,704 *258 *893 *57 17,843 89,017 22,637	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 3,325 1,757	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 263,800 269,920 407,260 407,260 407,260 119,339 79,061	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765	
	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$6,000 under \$5,000 \$6,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$10,000 \$0,000 under \$11,000 \$11,000 under \$12,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703	EIC user income tax to Number of returns (33) 973,682 -1,150 -1,150 -1,238 236,315 309,633 361,923 63,423 63,423	5 to offset before credits Amount (34) 68,968 -	Total inc Number of returns (35) 656,389 *1,150 *1,1238 *1,1248 *1,140 227,516 361,923	Amount (36) 130,704 -258 	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 '3,423	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 3,325 1,757	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 *7,531	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48	
	gross income All retums No adjusted gross income\$1 under \$1,000\$1,000 under \$2,000\$2,000 under \$3,000\$3,000 under \$4,000\$3,000 under \$4,000\$5,000 under \$6,000\$5,000 under \$6,000\$5,000 under \$6,000\$8,000 under \$8,000\$8,000 under \$8,000\$8,000 under \$10,000\$9,000 under \$11,000\$11,000 under \$11,000\$11,000 under \$12,000\$12,000 under \$12,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703	EIC user income tax to Number of returns (33) 973,682 -1,150 -1,150 -1,238 236,315 309,633 361,923 63,423 63,423	to offset before credits Amount (34) 68,968 	Total inc Number of returns (35) 656,389 1,150 1,238 *1,140 227,516 361,923 63,423 63,423 	20me tax Amount (36) 130,704 *258 *893 *57 17,843 89,017 22,637 	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 "3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 27 	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 *7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48	
	gross income All retums No adjusted gross income	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC user income tax to Number of returns (33) 973,682 -1,150 -1,150 -1,238 236,315 309,633 361,923 63,423 63,423	to offset efore credits Amount (34) 68,968 *99 *135 11,569 35,292 21,245 628 *125 *135 	Total inc Number of returns (35) 656,389 -1,150 -1,150 -1,238 *1,140 227,516 361,923 63,423 	20me tax Amount (36) 130,704 *258 *257 *258 *257 *258 *257 *258 *277 *258 *277 *258 *277 *258 *277 *278 *277 *278 * *278 *278 * * *278 * *278 * *278 * * * * * * * * * * * * * * * * * *	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 401,679 119,339 79,061 *7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums No adjusted gross income\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$5,000 \$6,000 under \$5,000 \$6,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$16,000 \$15,000 under \$16,000 \$15,000 under \$16,000 \$15,000 under \$16,000 \$10,000 under \$16,000 \$10,000 under \$14,000 \$10,000 under \$16,000 \$10,000 under \$16,000 \$10,000 under \$16,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC used income tax to Number of returns (33) 973,682 *1,238 236,315 309,633 361,923 63,423 	to offset before credits Amount (34) 	Total inc Number of returns (35) 656,389 *1,238 *1,140 227,516 361,923 63,423 	20me tax Amount (36) 130,704 -258 -	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 -7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums No adjusted gross income\$ 1 under \$1,000\$ 1,000 under \$2,000\$ 3,000 under \$2,000\$ 3,000 under \$3,000\$ 3,000 under \$4,000\$ 5,000 under \$4,000\$ 5,000 under \$6,000\$ 5,000 under \$6,000\$ 8,000 under \$6,000\$ 8,000 under \$1,000\$ 10,000 under \$11,000\$ 11,000 under \$11,000\$ 11,000 under \$11,000\$ 11,000 under \$13,000\$ 11,000 under \$13,000\$ 11,000 under \$14,000\$ 11,000 under \$15,000\$ 11,000 under \$15,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376 	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC user income tax to Number of returns (33) 973,682 -1,150 -1,150 -1,238 236,315 309,633 361,923 63,423 63,423	to offset efore credits Amount (34) 68,968 *99 *135 11,569 35,292 21,245 628 *125 *135 	Total inc Number of returns (35) 656,389 -1,150 -1,150 -1,238 *1,140 227,516 361,923 63,423 	20me tax Amount (36) 130,704 *258 *257 *258 *257 *258 *257 *258 *277 *258 *277 *258 *277 *258 *277 *278 *277 *278 * *278 *278 * * *278 * *278 * *278 * * * * * * * * * * * * * * * * * *	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 401,679 119,339 79,061 *7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums No adjusted gross income	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376 	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC used income tax to Number of returns (33) 973,682 *1,238 236,315 309,633 361,923 63,423 	to offset pefore credits Amount (34) 68,968 -	Total inc Number of returns (35) 656,389 *1,150 *1,1238 *1,140 227,516 361,923 63,423 *1,150 *1,238 *1,150 *1,238 *1,150 *1,238 *1,150 *1,238 *1,150 *1,238 *1,150 *1,150 *1,120 *1	20me tax Amount (36) 130,704 -258 	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunda Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 265,800 269,920 407,260 407,270 400,270 407,270	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums No adjusted gross income\$ 1 under \$1,000\$ 1,000 under \$2,000\$ 3,000 under \$2,000\$ 3,000 under \$3,000\$ 3,000 under \$4,000\$ 5,000 under \$4,000\$ 5,000 under \$6,000\$ 5,000 under \$6,000\$ 8,000 under \$6,000\$ 8,000 under \$1,000\$ 10,000 under \$11,000\$ 11,000 under \$11,000\$ 11,000 under \$11,000\$ 11,000 under \$13,000\$ 11,000 under \$13,000\$ 11,000 under \$14,000\$ 11,000 under \$15,000\$ 11,000 under \$15,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376 	income credit Amount (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 -	EIC used income tax to Number of returns (33) 973,682 	d to offset before credits Amount (34) 68,968 	Total inc Number of returns (35) 656,389 - 1,150 - 1,150 - - 1,238 *1,140 227,516 361,923 63,423 - - - - - - - - - - - - - - - - -	20me tax Amount (36) 130,704 -258 	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 -	EIC refunda Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 *7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376 	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC used income tax to Number of returns (33) 973,682 1,150 	d to offset before credits Amount (34) - - - - - - - - - - - - - - - - - - -	Total inc Number of returns (35) 656,389 -1,150 *1,238 *1,140 227,516 361,923 63,423 	20me tax Amount (36) 130,704 	EIC used all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 92,059 101,029 10,020 10,0	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunds Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 401,679 119,339 79,061 *7,531 	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	
	gross income All retums No adjusted gross income\$1 under \$1,000\$1,000 under \$2,000\$3,000 under \$2,000\$3,000 under \$4,000\$3,000 under \$5,000\$4,000 under \$5,000\$6,000 under \$5,000\$6,000 under \$5,000\$6,000 under \$10,000\$10,000 under \$10,000\$10,000 under \$10,000\$11,000 under \$11,000\$11,000 under \$12,000\$11,000 under \$14,000\$11,000 under \$14,000\$13,000 under \$14,000\$13,000 under \$16,000\$15,000 under \$16,000\$15,000 under \$16,000\$16,000 under \$17,000\$16,000 under \$19,000\$18,000 under \$19,000\$19,000 under \$19,000\$11,000 under \$10,000\$10,000 under \$10,000\$11,000 under \$14,000\$15,000 under \$14,000\$15,000 under \$16,000\$16,000 under \$19,000\$11,000 under \$10,000\$10,000 under \$10,000\$11,000 under \$14,000\$11,000 under \$14,000	Total earned Number of returns (31) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376 	income credit (32) 615,775 8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703 	EIC used income tax to Number of returns (33) 973,682 *1,238 236,315 309,633 361,923 63,423 	b to offset pefore credits Amount (34) 68,968 - - *99 - *135 11,569 35,292 21,245 628 - - - - - - - - - - - - -	Total inc Number of returns (35) 656,389 *1,238 *1,140 227,516 361,923 63,423 	20me tax Amount (36) 130,704 -258 -	EIC usec all othe Number of returns (37) 668,076 31,955 18,411 52,840 67,340 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423 	to offset ar taxes Amount (38) 126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 	EIC refunda Number of returns (39) 2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 ~7,531 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Amount (40) 420,392 3,557 8,024 30,030 47,681 60,676 80,370 106,993 69,848 9,401 3,765 *48 	

Footnotes at end of table.

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Table 4.--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Bizo of adjusted gross income Adjusted pross income EUC Galines Bitto and end weiges Description (Constructure) EUC antimizable estimation Att netures 0.43 (42) (43) (44) (44) (45) (46) (47) (48) (49) (50) Number 197,78 550,740 198,772 778,463 778,473 778,473 778,473 778,473 197,783 199,772 197,784 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 197,878 199,774 199,778 199,774 199,778 199,774 199,778 199,774 199,778 199,774 199,778 199,774 199,778 199,777 199,778 199,777	······					Poturos with or	a gualifuina chi	ild			
Size of adjusted grash income Number (ses drift) Application (ses drift) Durber (ses drift) <thdurber (ses drift) Durber (ses drift)</thdurber 		· · · -	r	FICs					moloyment	EIC earned	
gross income of resums free weekelds (weekelds) Number of resums Number (weekelds) Number of resums Number (weekelds) Number (de) Number of resums	Pizo of adjusted	Number	Adjusted						•••		
returns (resc defidit) of returns Arrount Arrou	•	-	1		10903				(1633 1033)		
Image: constraint of the second sec	gross moone		1 -		A		A		Amount		A
(41) (42) (43) (44) (45) (44) (47) (48) (47) (48) (50) All metuma 6,384,428 100,471,827 7746,403 91,277166 727,488 786,782 6,857,882 6,284,428 6,807,1205 S1 under \$1,000 108,218 64,205 101,721 71,196 - - - - 71,351 74,07 108,718 73,803 S2,000 under \$1,000 238,322 588,332 231,954 532,920 118 7,778 77,873 228,753 118 7,778 288,733 333,733 238,754 118,118 7,778 288,733 334,453 118,217 257,700 228,015 344,853 1388,445 1383,445 334,227 246,020 71,22 72,297,10 341,083 344,553 344,553 344,553 344,553 344,543 342,772,773 328,77 277,778 328,020 344,543 342,772,773 331,772,773 331,772,773 331,772,773 332,772,773 331,000 343,3		10(01115	(less delicit)		Anoun		Anount		Ambolic		Anduna
Alt returns											
No digital gross income		(41)	(42)	(43)	(44)	(45)	(46)		(48)	(49)	(50)
st under \$1,000	All returns	8,264,428	100,471,823	7,764,803	91,727,796	727,488	785,907	1,106,762	5,557,582	8,264,428	98,071,285
1,000 under \$2,000	No adjusted gross income	19,798	-805,184	11,147	131,177	*381	*1,267	17,018	61,717	19,798	194,162
S2.000 Condered 83.000 Condered 83.000 <thcondered 83.000<="" th=""> Condered 83.000<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcondered>											
\$3,000 under \$4,000	•••••••••••••••••••••••••••••••••••••••										
SL000 under \$5,000						-253	*519				
St.000 under \$1,000. 344,683 1.080,863 1.080,804 '''',148 '''',145 '''',145 '''',146 '''',145 '''',145 ''''',147 '''',179 228,015 344,683 2.267,50 \$7,000 342,487 2.488,882 346,277 2.460,000 '''',1285 ''''''''''''''''''''''''''''''''''''						•9 439	*966				
Si,000 under \$7,000											
\$7.000 385,000 385,247 2.89,882 346,277 2.460,006 **12,385 7.710 311,061 385,247 2.772,753 \$8,000 under \$10,000 440,191 3.83,283 338,383 3249,165 **15,061 **4,181 64,159 445,137 453,002 1.554 423,333 3.421,77 1.558 425,373 1.421,94 445,137 453,007 5,341,84 427,039 60,037 32,244 445,157 453,037 5,387,184 445,576 5,387,184 445,576 5,387,184 445,576 5,377,144 5,387,184 5,387,144 5,387,144 5,367,144 35,076 31,076 31,074 451,397 6,418,375 5,600,615 42,537 65,055 3,076 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,377,164 5,387,364 5,377,164 5,377,165 5,377,165 5,377,164 5,377,164 5,377,164 5,377,164 5,377,165 5,244 5,377,164											
82,000 under \$2,000											
\$10.00.00 446.137 4.682.274 410.383 4.083.768 '9.810 '1.679 44.517 446.137 4.528.457 \$11.000.00 447.815 5.583.862 417.320 4.703.096 50.287 320.244 664.24 513.228 447.815 5.337.146 \$13.000.000 451.801 6.44.804 435.579 5.600.615 422.539 82.831 664.424 513.228 447.815 5.337.146 \$15.000.0000 316.180 5.548.862 6.044.320 80.313 72.545 53.708 307.70 451.937 64.81.837 \$16.000 370.124 6.048.724 382.045 5.686.219 54.025 50.586 30.383 91.98.53 37.681 6.15.877 83.18 80.142 35.7681 6.37.881 31.286 314.80 31.285 31.88 63.483 199.863 37.681 6.15.877 83.282 147.11 155.603 855.272 1.125.266 2.2775.411 125.265 2.48.241 1.777 199.857 22.600.455 2.2775.411				396,963			32,967	45,089	121,554	423,533	
\$11.000.under \$12.000	\$9,000 under \$10,000	404,019	3,833,291	363,883	3,249,165			64,159	411,194	404,019	3,708,540
\$12.000 under \$13,000	\$10,000 under \$11,000										
\$13.000.under \$14.000. 451.837 6,548,584 432,529 5,600,515 242,539 82.831 560,055 282,199 451,837 541,835 \$14.000.under \$16,000. 369,868 5,718,923 349,807 5,060,700 38,138 60,144 250,044,320 360,770 441,852 366,268 5,539,476 \$16,000.under \$10,000. 357,681 6,268,414 350,046 5,647,684 57,680 57,680 37,124 5,837,768 5,857,768 5,867,768 57,810,823 316,180 5,857,768 5,857,768 5,867,768 57,861 5,115,677 28,827,75 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,768 5,827,828 1,838,98 6,857,878 288,471 5,827,828 1,828,983 316,180 5,827,758 5,827,828 1,828,983 1,818,983 5,827,828 1,828,983 1,818,983 5,827,928 1,828,983 1,818,983 1,818,983 1,818,983 1,818,919											
S14.000.under \$15.000											
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s20.000 under \$25,000. 1,125,285 24,814,914 1,109,200 22,972,998 179,892 147,141 155,630 655,272 1,125,265 23,775,411 Returns with one qualifying child-continued Size of adjusted Total earned income credit Income tax before credits Total income tax all other taxes EIC used to offset Number of returns Number of returns Amount Number of returns Number of returns Amount Number of returns											
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Size of adjusted gross income EIC used to offset income tax before credits Total income tax EIC used to offset all other taxes EIC refundable portion Number of returns Number of returns Number of sturns Number of returns Amount Number of returns Amount Number of returns Number	\$25,000 and over	••									
Size of adjusted gross income EIC used to offset income tax before credits Total income tax EIC used to offset all other taxes EIC refundable portion Number of returns Number of returns Number of sturns Number of returns Amount Number of returns Amount Number of returns Number											
gross income Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Amount Number of returns Amount Amo					Return	ns with one qua	lifying childco	ntinued			
returns Amount (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) 108 cglusted gross income. 19,798 28,138 '3<''				EIC used		ns with one qua	lifying childco		to offset		
(51) (52) (53) (54) (55) (56) (57) (58) (59) (60) All returns	Size of adjusted	Total earned	income credit		to offset			EIC used		EIC refunda	able portion
All returns			income credit	income tax b	to offset	Total inc		EIC used all othe			able portion
No adjusted gross income. 19,798 28,136 "3 "(') 14,580 11,086 16,870 15,049 \$1 under \$1,000 108,218 25,230 "5,210 "2,777 108,218 22,453 \$2,000 under \$2,000. 238,932 188,303 "16,909 3,882 196,962 99,118 \$2,000 under \$2,000. 256,517 288,988 34,795 18,342 255,521 269,956 \$4,000 under \$5,000. 342,663 611,443 51,830 35,345 343,275 576,098 \$5,000 under \$5,000. 342,543 611,443 74,231 61,804 424,491 792,307 \$7,000 under \$8,000. 345,247 776,039 71,111 64,957 403,663 753,465 \$8,000 under \$10,000. 440,191		Number of		income tax b Number of	to offset efore credits	Total inc Number of	xome tax	EIC used all othe Number of	er taxes	Number of	
\$1 under \$1,000		Number of returns	Amount	income tax b Number of returns	to offset efore credits Amount	Total inc Number of returns	xome tax Amount	EIC used all othe Number of returns	er taxes Amount	Number of returns	Amount
\$1 under \$1,000	gross income	Number of returns (51)	Amount (52)	income tax b Number of returns (53)	Amount (54)	Total inc Number of returns (55)	xome tax Amount (56)	EIC used all othe Number of returns (57)	Arr taxes Arrount (58)	Number of returns (59)	Amount (60)
\$1,000 under \$2,000 198,373 103,091 *1,238 *92 18,909 3,882 196,962 99,118 \$2,000 under \$3,000 238,932 188,303 '10,994 '3,682 237,694 184,652 \$3,000 under \$4,000 256,517 288,298 34,795 18,302 235,521 269,956 \$4,000 under \$5,000 362,014 533,082 46,473 20,520 362,014 518,562 \$5,000 under \$5,000 344,563 611,443 74,231 61,804 424,491 792,307 \$7,000 under \$8,000 385,247 776,039 74,231 61,804 424,491 792,307 \$10,000 under \$1,000 444,619 820,305 *18,306 *1,833 74,202 77,400 431,858 836,714 \$11,000 under \$1,000 444,619 820,305 *18,306 *1,833 71,687 83,208 461,480 80	gross income	Number of returns (51) 8,264,428	Amount (52) 11,465,203	income tax b Number of returns (53) 4,155,394	Amount (54) 1,886,632	Total inc Number of returns (55) 1,532,793	20me tax Amount (56) 1,298,416	EIC used all othe Number of returns (57) 976,430	Amount (58) 750,746	Number of returns (59) 6,535,585	Amount (60) 8,827,826
\$2,000 under \$3,000	gross income All returns No adjusted gross income	Number of returns (51) 8,264,428 19,798	Amount (52) 11,465,203 26,136	income tax b Number of returns (53) 4,155,394	Amount (54) 1,686,632 °(1)	Total inc Number of returns (55) 1,532,793	Amount (56) 1,298,416	EIC used all othe Number of returns (57) 976,430 14,580	Amount (58) 750,746 11,086	Number of returns (59) 6,535,585 16,870	Amount (60) 8,827,826 15,049
\$3,000 under \$4,000	gross income All returns No adjusted gross income \$1 under \$1,000	Number of returns (51) 8,264,428 19,798 108,218	Amount (52) 11,465,203 26,136 25,230	income tax b Number of returns (53) 4,155,394 *3 	to offset refore credits Amount (54) 1,686,632 °(1) 	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all other Number of returns (57) 976,430 14,580 *5,210	Amount (58) 750,746 11,086 *2,777	Number of returns (59) 6,535,585 16,870 108,218	Amount (60) 8,827,826 15,049 22,453
\$\$,000 under \$8,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000	Number of returns (51) 8,264,428 19,798 108,218 198,373	Amount (52) 11,465,203 26,136 25,230 103,091	income tax b Number of returns (53) 4,155,394 *3 	to offset efore credits Amount (54) 1,886,632 °(') *92	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all other Number of returns (57) 976,430 14,580 *5,210 18,909	Amount (58) 750,746 11,086 *2,777 3,882	Number of returns (59) 6,535,585 16,870 108,218 196,962	Amount (60) 8,827,826 15,049 22,453 99,118 184,621
\$8,000 under \$7,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298	income tax b Number of returns (53) 4,155,394 *3 *1,238	to offset efore credits Amount (54) 1,886,632 °(') *92 	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,418 	EIC used all other Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795	Arrount (58) 750,746 11,086 *2,777 3,882 *3,882 *3,882 18,342	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956
\$7,000 under \$8,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082	income tax to Number of returns (53) 4,155,394 *3 *1,238 	to offset sefore credits Amount (54) 1,686,632 °(') *92 	Total inc Number of returns (55) 1,532,793 	xome tax Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473	Arrount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562
\$8,000 under \$9,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443	income tax to Number of returns (53) 4,155,394 -3 1,238 	to offset efore credits Amount (54) 1,686,632 -1,686,632 -1,686,632 -1,686,632 -1,792	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830	Amount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 362,014 343,275	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098
\$9,000 under \$10,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$7,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141	income tax to Number of returns (53) 4,155,394 -3 1,238 	to offset efore credits Amount (54) 1,886,632 -(1) - -92 -	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,418 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231	Amount (58) 750,748 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307
\$10,000 under \$11,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039	income tax to Number of returns (53) 4,155,394 *3 *1,238 *1,238 *1,238	to offset efore credits Amount (54) 1,886,632 *(1) *92 *92 	Total inc Number of returns (55) 1,532,793 	xome tax Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,221 57,234	Amount (58) 750,748 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349
\$11,000 under \$12,000	gross income All retums No adjusted gross income\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$8,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 268,298 539,082 611,443 854,141 776,039 854,919	income tax to Number of returns (53) 4,155,394 -3 -3 -1,238 -1,238 -1,238 -1,238 -5 -5 -6,292	to offset sefore credits Amount (54) 1,886,632 -	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602	Arrount (58) 750,748 11,088 *2,777 3,882 *3,882 18,342 20,520 35,345 61,804 51,889 43,074	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575
\$12,000 under \$13,000	gross income All returns No adjusted gross income\$1 under \$1,000\$1,000 under \$2,000\$2,000 under \$3,000\$3,000 under \$4,000 under \$5,000\$5,000 under \$6,000\$5,000 under \$6,000\$5,000 under \$6,000\$5,000 under \$6,000\$8,000 under \$8,000\$8,000 under \$9,000\$9,000 under \$10,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 385,247 423,533 404,019	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305	income tax to Number of returns (53) 4,155,394 -3 -3 -1,238 -1,238 	to offset efore credits Amount (54) 1,686,632 -	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111	Amount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689 43,074 64,957	Number of returns (59) 6,535,585 108,218 196,962 237,694 255,521 362,014 362,014 343,275 424,491 385,247 421,398 403,663	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465
\$13,000 under \$14,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$0,000 under \$10,000 \$0,000 under \$11,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476	income tax to Number of returns (53) 4,155,394 	to offset efore credits Amount (54) 1,886,632 -(1) - -92 - - - - - - - - - - - - -	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202	Arnount (58) 750,748 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,889 43,074 64,957 77,490	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,663 443,185	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714
\$14,000 under \$15,000	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$1,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$11,000 under \$12,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219	income tax b Number of returns (53) 4,155,394 *1,238 *1,238 *1,238 *1,238 *1,238 *1,238 *3 * *3 *3 *3 * *3 *3 * *3 * * * *	to offset efore credits Amount (54) 1,886,632 -(') 	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687	Amount (58) 750,748 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,899 43,074 64,957 77,490 83,208	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,663 443,185 461,480	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907
\$16,000 under \$17,000	gross income All retums No adjusted gross income\$1 under \$1,000\$1,000 under \$2,000\$2,000 under \$2,000\$3,000 under \$4,000\$4,000 under \$4,000\$5,000 under \$6,000\$5,000 under \$6,000\$8,000 under \$6,000\$8,000 under \$8,000\$8,000 under \$10,000\$8,000 under \$11,000\$11,000 under \$11,000\$11,000 under \$12,000\$12,000 under \$12,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394	income tax to Number of returns (53) 4,155,394 -1,238 	to offset efore credits Amount (54) 1,686,632 -(1) -92 -92 -	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 346,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498	Arrount (58) 750,746 11,088 *2,777 3,882 *3,882 18,342 20,520 35,345 61,804 51,889 43,074 64,957 77,490 83,208 90,236	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 365,247 421,388 403,663 443,185 461,480 424,240	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779
\$17,000 under \$18,000	gross income All returns No adjusted gross income	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199	income tax to Number of returns (53) 4,155,394 1,238 	to offset efore credits Amount (54) 1,686,632 -(1) -92 -	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498 70,081	Amount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689 43,074 64,957 77,490 83,208 90,236 90,236	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 362,014 343,275 424,491 385,247 421,398 403,663 443,185 461,480 424,240 433,477	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093
\$18,000 under \$19,000	gross income All retums No adjusted gross income	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 850,305 921,476 926,219 827,394 769,199 693,867	income tax to Number of returns (53) 4,155,394 - - 1,238 - - - - - - - - - - - - - - - - - - -	to offset efore credits Amount (54) 1,686,632 -(1) -92 -	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,418 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,488 70,081 57,884 49,459	Arrount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,889 43,074 64,957 77,490 83,208 90,236 49,149 90,236 44,9478 34,595	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,683 443,185 461,480 424,240 433,477 431,224 338,866	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273
\$19,000 under \$20,000 295,471 220,184 285,658 202,462 222,497 80,984 12,430 2,772 64,891 14,950 \$20,000 under \$25,000 1,125,265 392,619 1,122,741 385,822 1,079,448 1,151,300 10,504 1,804 39,599 4,994 \$25,000 and over - 1,904 39,599 4,994 - - - - - - - - - - -	gross income All retums No adjusted gross income	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 268,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199 693,867 510,330 451,552	income tax to Number of returns (53) 4,155,394 -3 -1,238 -1 -1,238 -1,238 -1 -3 -1,238 -1 -3 -1,238 -1 -3 -1,238 -1 -3 -1,238 -1 -3 -1,238 -1,	to offset efore credits Amount (54) 1,686,632 -(1) -92 -92 -30 -30 -271 *1,883 7,272 40,104 40,104 76,379 119,639 158,296 182,461 220,653	Total inc Number of returns (55) 1,532,793 	xome tax Amount (56) 1,298,416 -	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 346,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498 70,081 57,884 49,459 42,649	Arrount (58) 750,748 11,088 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689 43,074 64,957 777,490 83,208 90,236 49,149 46,478 34,595 22,737	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,388 403,663 443,480 424,240 433,477 431,224 338,866 329,125	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162
\$20,000 under \$25,000 1,125,265 392,619 1,122,741 385,822 1,079,448 1,151,300 10,504 1,804 39,599 4,994 \$25,000 and over	gross income All retums No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$21,000 \$10,000 under \$11,000 \$10,000 under \$11,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124 357,681	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199 693,867 510,330 451,552 381,041	income tax to Number of returns (53) 4,155,394 - - 1,238 - - - 1,238 - - - - - - - - - - - - - - - - - - -	to offset efore credits Amount (54) 1,686,632 	Total inc Number of returns (55) 1,532,793 	Amount (56) 1,298,416 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498 70,081 57,884 49,459 42,649 53,853	Amount (58) 750,746 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689 43,074 64,957 77,490 83,208 90,236 90,236 49,149 46,478 34,595 22,737 17,641	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 362,014 343,275 424,491 365,247 421,398 403,663 443,185 461,480 424,240 433,477 431,224 338,866 329,125 288,323	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162 112,124
\$25,000 and over	gross income All retums No adjusted gross income	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124 357,681 316,180	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 854,919 820,305 921,476 926,219 827,394 769,199 693,867 510,330 451,552 381,041 284,332	income tax to Number of returns (53) 4,155,394 	Ito offset efore credits Amount (54) 1,686,632 *30 *30 *30 *30 *30 *30 *30 *30 *271 *1,883 7,272 40,104 76,379 119,639 158,296 182,461 220,653 251,276 239,993	Total inc Number of returns (55) 1,632,793 	Amount (56) 1,298,418 	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498 70,081 57,884 49,459 42,649 53,853 24,213	Arnount (58) 750,748 11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,889 43,074 64,957 77,490 83,208 90,236 90,236 90,236 49,149 46,478 34,595 22,737 17,641 7,477	Number of returns (59) 6,535,585 16,870 108,218 199,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,663 443,185 461,480 423,477 431,224 338,866 329,125 288,323 125,821	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162 112,124 36,863
	gross income All retums	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 2566,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124 357,681 316,180 295,471	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199 93,867 510,330 451,552 381,041 284,332 220,184	Income tax to Number of returns (53) 4,155,384 -3 -1,238 -1,238 -1,238 -1,238 -1,238 -1,238 -3 -1,238 -3 -1,238 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3	to offset efore credits Amount (54) 1,886,632 (1) 	Total inc Number of returns (55) 1,532,793 	xome tax Amount (56) 1,298,416 -	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,687 78,498 70,081 57,884 49,459 42,649 53,853 24,213 12,430	Arrount (58) 750,746 11,086 *2,777 3,882 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,685 *1,804 *1,809 *3,208 *0,236 *49,149 *4,149 *4,478 *3,455 *22,737 *1,7,641 *7,477 *2,772	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,683 443,185 461,480 424,240 433,477 431,224 338,866 329,125 288,323 125,821 64,891	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162 112,124 36,863 14,950
	gross income All retums No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$3,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$11,000 \$11,000 under \$12,000 \$11,000 under \$13,000 \$12,000 under \$13,000 \$12,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$17,000 \$15,000 under \$17,000 \$16,000 under \$18,000 \$19,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000	Number of returns (51) 8,264,428 19,798 108,218 198,373 238,932 2566,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124 357,681 316,180 295,471	Amount (52) 11,465,203 26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199 93,867 510,330 451,552 381,041 284,332 220,184	Income tax to Number of returns (53) 4,155,384 -3 -1,238 -1,238 -1,238 -1,238 -1,238 -1,238 -3 -1,238 -3 -1,238 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3	to offset efore credits Amount (54) 1,886,632 (1) 	Total inc Number of returns (55) 1,532,793 	xome tax Amount (56) 1,298,416 -	EIC used all othe Number of returns (57) 976,430 14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,687 78,498 70,081 57,884 49,459 42,649 53,853 24,213 12,430	Arrount (58) 750,746 11,086 *2,777 3,882 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,682 *3,683 *3,545 *5,749 *6,478 *3,4595 *22,737 *17,641 *7,477 *2,772	Number of returns (59) 6,535,585 16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,683 443,185 461,480 424,240 433,477 431,224 338,866 329,125 288,323 125,821 64,891	Amount (60) 8,827,826 15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162 112,124 36,863 14,950

Footnotes at end of table.

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Table 4.--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

					Return	is with two or m	ore qualifying o	children				
				EIC s	alaries		axable		mployment	EIC (amed	
	Size of adjusted	Number	Adjusted		wages		lincome		(less loss)		ome	
	gross income	of	gross income	Number	<u> </u>	Number	I	Number	1033/033/	Number		
	groot meens	returns	(less deficit)	of	Amount	of	Amount	of	Amount	1		
-			(iess denait)	returns		returns	Anbun	returns	Ambuni	of	Amount	
	·		· · · · · · · · · · · · · · · · · · ·		ļ					returns		
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
	All returns	7,549,660	102,122,979	7,067,178	92,028,911	721,218	861,750	1,458,499	8,480,762	7,549,660	101,371,424	
	No adjusted gross income	34,792	-1,790,116	20,053	235,304	*2,040	*2,580	27,993	137,414	34,792	375,298	
	\$1 under \$1,000	76,864	45,627	70,558	73,865	*3,302	*12,485	11,463	404	76,864	86,754	1
	\$1,000 under \$2,000		260,834	167,375	260,356		12,400	*5,416	*5,077	169,019	. 265,434	
	\$2,000 under \$3,000	218,051	538,441	209,611	593,341	*3,925	*220	26,495	-20,399	218,051	573,162	
	\$3,000 under \$4,000	191,775	679,181	180,868	649,951	*8,006	*31,223	24,858	25,886	191,775	707,060	
	\$4,000 under \$5,000	189,703	850,738	174,813	756,417			29,947	88,975	189,703	845,392	
	\$5,000 under \$6,000 \$6,000 under \$7,000	246,518 301,707	1,344,978	229,777	1,211,224 1,785,832	*3,878	*1,375	41,413	108,017	246,518	1,320,617	
-	\$7,000 under \$8,000	308,682	1,972,622 2,316,070	284,939 277,647	1,785,832	*13,823 *7,531	*2,802	32,574	121,596 360,021	301,707 308,682	1,910,231	
	\$8,000 under \$9,000	355,212	3,023,589	298,571	2,150,142	*13,153	*1,400	106,295	740,089	355,212	2,255,520	1
	\$9,000 under \$10,000	369,124	3,508,247	343,276	2,967,190	21,971	7,522	78,944	374,605	369,124	3,349,318	
	\$10,000 under \$11,000	314,502	3,304,668	297,810	2,869,802	*17,018	*32,495	42,287	262,857	314,502	3,165,154	
	\$11,000 under \$12,000	340,329	3,914,342	308,729	3,379,569	*18,877	*9,121	60,756	416,811	340,329	3,805,500	
	\$12,000 under \$13,000 \$13,000 under \$14,000	370,544 369,794	4,630,530 4,992,109	339,964	3,923,718	*15,247	*45,964	80,762	521,103	370,544	4,490,785	
	\$13,000 under \$14,000	364,089	5,272,003	347,510 343,662	4,353,161 4,743,379	31,567 27,539	58,234 64,328	60,529 63,573	420,380 414,584	369,794 364,089	4,831,775 5,222,291	
-	-\$15,000 under \$16,000	355,357-	5,511,071	328,948	- 4,757,013	37,426-		55,776-			5,324,976	
1	\$16,000 under \$17,000	378,759	6,247,949	366,865	5,714,215	55,913	90,405	71,892	324,998	378,759	6,129,617	
	\$17,000 under \$18,000	280,892	4,916,794	258,234	4,233,336	40,676	39,904	65,127	559,447	280,892	4,832,687	
	\$18,000 under \$19,000	344,157	6,370,606	325,425	5,624,135	80,985	82,201	62,762	455,604	344,157	6,161,941	
	\$19,000 under \$20,000	294,678	5,737,752	273,823	4,877,541	46,362	75,950	75,052	665,022	294,678	5,618,513	
	\$20,000 under \$25,000 \$25,000 and over	1,377,873 297,239	30,823,564 7,651,382	1,329,835 288,882	27,950,142 7,025,768	223,087 48,891	213,665 31,448	305,708 57,028	1,701,313 285,436	1,377,873 297,239	29,865,120 7,342,652	
·	in a second s					two or more qu	alifying children	ncontinued				
			·		to offset		*	EIC used	to offset			
	Size of adjusted		income credit	income tax b	efore credits	Total inc	ome tax	all othe	r taxes	EIC refunda	ble portion	1
	gross income	Number of		Number of		Number of		Number of		Number of		· ·
		returns	Amount	returns	Amount	returns	Amount	returns	Amount	returns	Amount	
		(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
	- Ali returns	7,549,660	13,874,596	2,721,765	1,190,137	873,851	597,717	1,264,547	1,103,837	6,392,978	11,580,622	
	No adjusted gross income	34,792	57,951	•4	•(')			25,411	19,209	30,841	38,742	
	\$1 under \$1,000	76,864	25,395	-				*8,888	2,322	76,864	23.073	
	\$1,000 under \$2,000	169,019	95,003					*3,133	*509	169,019	23,073 94,494	i
	\$2,000 under \$3,000	218,051	192,581	*996	*147			17,253	6,091	218,051	186,343	
	\$3,000 under \$4,000	191,775	243,362					23,200	13,723	191,775	229,638	
	\$4,000 under \$5,000	189,703	301,457					28,766	14,083	189,703	287,375	
	\$5,000 under \$6,000	246,518 301,707	460,031	÷.				45,061	22,124	246,363	437,907	
	\$6,000 under \$7,000 \$7,000 under \$8,000	301,707 308,682	669,171 781,347	-				30,513 70,826	22,243 61,645	300,976 308,641	646,928 719,702	1
	\$8,000 under \$9,000	355,212	1,011,540					117,058	121,250	355,212	890,290	
	\$9,000 under \$10,000	369,124	1,087,896	*2,477	•380		'	80,030	68,239	368,756	1,019,277	
	\$10,000 under \$11,000	314,502	938,232					39,762	38,828	314,502	899,404	
	\$11,000 under \$12,000	340,329	1,004,446	*15,065	*3,341		(69,093	79,285	337,879	921,820	
L	\$12,000 under \$13,000 \$13,000 under \$14,000	370,544 369,794	1,028,153 944,671	*9,958	*2,208			81,573	90,571	368,466	935,374	
	\$13,000 under \$14,000 \$14,000 under \$15,000	369,794 364,089	944,671 871,766	102,952 135,045	11,278			62,415 62,188	72,558 72,498	366,265 354,576	860,836 771,085	
L	\$15,000 under \$16,000	355,357	771,249	118,747	42,102			53,633	72,498 78,264	354,576	650,882	1
	\$16,000 under \$17,000	378,759	752,005	200,211	71,153			59,463	65;171	360,182	615,681	
1	\$17,000 under \$18,000	280,892	503,999	175,230	58,826			70,222	64,222	246,920	380,952	1
L	\$18,000 under \$19,000	344,157	542,780	232,270	114 000	*1,102	*380	60,159	48,463	318,068	379,427	1
1.1					114,889							
ľ	\$19,000 under \$20,000	294,678	409,154	233,265	119,042	*6,292	*906	74,566	55,565	249,529	234,547	
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* Estimate should be used with caution because of the small number of sample returns on which it is based.

1 Less than \$500.

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