Since the portion of the total U.S. population age 65 years old or over is growing faster than any other age group, it is not surprising that the number of taxpayers age 65 or over has been growing as well. This study examines how taxpayers age 65 or over are similar to, and different from, all other taxpayers.

A comprehensive economic picture of elderly taxpayers can be painted from the data presented in this article. For those persons age 65 or over who filed tax returns during 1977-81, the average adjusted gross income did not differ widely from the average adjusted gross income on all other returns. However, the components of adjusted gross income, certain itemized deductions, average income tax and the effective tax rate were quite different for elderly taxpayers when compared with those for all other taxpayers. Contrasted with all other taxpayers, elderly taxpayers depend on interest and dividend income instead of salary and wage income, and they are less likely to itemize deductions.

Elderly taxpayers who do itemize deductions claim large medical and dental expense deductions, large charitable contributions deductions and small home mortgage interest deductions.

Surprisingly few are eligible for the tax credit for the elderly, even though the tax credit was designed to help them. Finally, elderly taxpayers have higher income tax liabilities (on the average) and higher average effective tax rates, compared with all other taxpayers.

Taxpayers claiming either one or two exemptions for age 65 or over filed almost 10 million income tax returns for Tax Year 1981, more than 10 percent of the total 95.4 million returns filed [1]. As shown in Figure A, the proportion of returns filed by elderly taxpayers increased steadily over the $5-y e a r$ period, 1977-81.

Actual and projected population and returns data are shown in Figure B. The elderly population is growing at a rapid rate relative to the rest of the U.S. population, and this growth is reflected in the number of tax returns filed by the elderly.

In addition to the demographic factors (changes in the age distribution of the population and mortality rates) behind the increase in filings, the number of returns filed by elderly taxpayers has been and will continue to be affected by changes in the income filing

Figure A. --Returns Filed by Taxpayers Age 65 or Over and Total Number of Returns Filed by All Taxpayers: 1977-81

| Tax Year | Returns filed by taxpayers age 65 or over | Total number of returns filed by all taxpayers | Returns filed by taxpayers age 65 or over as a percentage of the total number of returns filed |
| :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) |
| 1977 | 8,028,471 | 86,634,640 | $9.26 \%$ |
| 1978 | 8,370,125 | 89,771,551 | 9.32 |
| 1979 | 8,661,655 | 92,694,302 | 9.34 |
| 1980 | 8,994,420 | 93,902,469 | 9.57 |
| 1981 | 9,878,319 | 95,396,123 | 10.35 |

[^0]Figure B. --Population Age 65 or Over and Tax Return Filings, Actual and Projected: 1950 to $2010^{1}$

| Tax Year | Total population, all ages | Population age 65 or over | Population age 65 or over as a percentage of the total population | Tax returns filed by taxpayers age 65 or over |
| :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) | (4) |
| 1950 | 152,271,000 | 12,397,000 | 8.148 | 1,949,071 |
| 1960 | 180,671,000 | 16,675,000 | 9.23 | 5,214,157 |
| 1970 | 205,052,000 | 20,107,000 | 9.81 | 6,913,144 |
| 1980 | 227,658,000 | 25,708,000 | 11.29 | 8,994,420 |
| 1990 | 249,731,000 | 31,799,000 | 12.73 | 12,090,000 |
| 2000 | 267,990,000 | 35,036,000 | 13.07 | 13,570,000 |
| 2010 | 283,141,000 | 39,269,000 | 13.87 | 15,570,000 |

${ }^{1}$ Population and tax return data courtesy of Research Division, Internal Revenue Service, and the Bureau of the Census, Department of Commerce. The projections are based on Census Bureau Middle Series population projections ( $\mathrm{P}-25$, No. 922, 10/82) and trend assumptions on relationships between population and tax returns filed. Additional information concerning projections of tax returns is available in Calendar Year Projections 1983-1990, Number of Returns to be Filed, Research Division, Internal Revenue Service, U.S. Department of the Treasury, Document 6186A, September 1983.
requirements and by special tax provisions for the elderly as weil as by rising personal income.

The minimum income filing requirements for taxpayers changed between Tax Years 1978 and 1979. Minimum filing requirements for taxpayers age 65 or over during the period 1977-81 are presented in the following table:

| Tax Year | Single person, <br> age 65 or over | Surviving spouse <br> age 65 or over |
| :---: | :---: | :---: |
| $1977 \ldots \ldots$ | $\$ 3,700$ | $\$ 4,700$ |
| $1978 \ldots \ldots \ldots$ | 3,700 | 4,700 |
| $1979-81 \ldots .300$ | 4,300 | 5,400 |
|  | Married couple, <br> one spouse age <br> 65 or over | Married couple, <br> both spouses age <br> 65 or over |
| $1977 \ldots \ldots \ldots$ | $\$ 5,450$ | $\$ 6,200$ |
| $1978 \ldots \ldots \ldots$ | 5,450 | 6,200 |
| $1979-81 \ldots \ldots$ | 6,400 | 7,400 |

## AVERAGE AD.JUSTED GROSS INCOME

The average adjusted gross incomes based on taxable returns for the period 1977 through 1981 for taxpayers age 65 or over and all other taxpayers increased each year and are presented in Figure C [2]. As can be seen, differences between the average adjusted gross incomes of the elderly and all other taxpayers were not large.

Figure C.--Average Adjusted Gross Income Reported on Taxable Returns: Taxpayers Age 65 or Over and A11 Other Taxpayers, 1977-81

| Tax year | Average adjus ted gross income |  |
| :---: | :---: | :---: |

Changes in the distribution of the number of returns filed by size of adjus ted gross income for elderly taxpayers and all other taxpayers are presented in Figure D. Proportionately more taxpayers age 65 or over reported adjusted gross incomes of less than $\$ 20,000$ when compared with all other taxpayers. In 1981, nearly three-four ths of the returns filed by taxpayers age 65 or over reported adjusted gross incomes of less than $\$ 20,000$, while less than two-thirds of the returns filed by all other taxpayers reported adjusted gross incomes of less than $\$ 20,000$.

Differences between these groups also occurred at high income levels. Proportionately, more taxpayers age 65 or over reported adjusted gross incomes of $\$ 1$ million or more when compared wi th all other taxpayers. Consequently, while the differences between the average incomes were not large, the distributions of the incomes reported were quite different (Figures $E$ and F). Among the elderly, there was a greater

Figure D. --Distribution of the Number of Returns Filed by Size of Adjusted Gross Income: 1977 and 1981

| Adjusted Gross Income | Number of returns filed by taxpayers age 65 or over |  |  | Number of returns filed by all other taxpayers |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1977 | 1981 | Percentage change | 1977 | 1981 | Percentage change |
|  | (1) | (2) | (3) | (4) | (5) | (6) |
| Total | 8,028,471 | 9,878,319 | $23.0 \%$ | 78,606,169 | 85,517,806 | 8.88 |
| Under \$5,000 | 2,255,079 | 1,393,987 | -38.2 | 21,007,556 | 17,352,389 | -17.4 |
| \$5,000 under \$10,000 | 2,694,621 | 2,840,000 | 5.4 | 16,648,198 | 14,810,878 | -11.0 |
| \$10,000 under \$15,000 | 1,283,675 | 1,884,710 | 46.8 | 13,015,531 | 12,308,450 | -5.4 |
| \$15,000 under \$20,000 | 695,447 | 1,144,550 | 64.6 | 10,709,526 | 9,853,644 | -8.0 |
| \$20,000 under \$25,000 | 337,618 | 713,149 | 111.2 | 7,429,096 | 8,403,987 | 13.1 |
| \$25,000 under \$30,000 | 222,013 | 470,027 | 111.7 | 4,132,027 | 6,735,255 | 63.0 |
| \$30,000 under \$50,000 | 333,952 | 909,678 | 172.4 | 4,450,964 | 12,478,047 | 180.3 |
| \$50,000 under \$100,000 | 150,917 | 387,760 | 156.9 | 989,867 | 3,054,960 | 208.6 |
| \$100,000 under \$200,000 | 40,901 | 98,883 | 141.8 | 184,249 | 417,633 | 126.7 |
| \$200,000 under \$500,000. | 11,885 | 29,356 | 147.0 | 34,501 | 88,736 | 157.2 |
| $\$ 500,000$ under $\$ 1,000,000$ $\$ 1,000,000$ or more ...... | 1,705 658 | 4,404 1,815 | 158.3 175.8 | 3,527 1,127 | 10,354 3,471 | 193.6 |
| \$1,000,000 or more | 658 | 1,815 | 175.8 | 1,127 | 3,471 | 208.0 |

Figure E
Returns Filed by Taxpayers Age 65 or Older, 1981


Figure $F$
Returns Filed by All Other Taxpayers, 1981
-
Number of Returns (Millions)

likelihood that taxpayers were either much poorer or much. richer than other taxpayers, based on the incomes reported.

## Sources of Adjusted Gross Income

Income sources reported on elderly taxpayers' returns differed from those reported on all other taxpayers' returns (Figures $G$ and $H$ ). Compared with all other taxpayers, those age 65 or over reported larger amounts of dividend and interest income and smaller amounts of salary and wage income. Strangely enough, differences in average pension and annuity income for the two groups were not large. Among the possible reasons for this is that certain portions of pension income and all social security income were excluded from taxable income [3]. (Consequently, the pension and annuity data presented do not include the full amount of this income, especially for elderly taxpayers.) Social security income provided 39 percent of the total income of persons aged 65 or over in 1982 [4].

The percentages of taxpayers age 65 or over and all other taxpayers that reported salary, interest, dividend and pension incomes were remarkably different. For example, for 1980, 40 percent of the elderly and 95 percent of all other taxpayers reported salary and wage income--a large nunber of elderly taxpayers remained employed. Ninety percent of elderly taxpayers reported interest income, while 48 percent of all other taxpayers reported interest income for 1980. Thirty-seven percent of tax-
payers age 65 or over reported dividend income, while 9 percent of all other taxpayers reported dividend income in 1980. Interest and dividends reported reflected the importance of savings and investments for elderly taxpayers. Almost half ( 49 percent) of elderly taxpayers reported pension and annuity income, while only 4 percent of all other taxpayers reported pension and annuity income in 1980.

## ITEMIZED DEDUCTIONS

The percentages of all taxpayers itemizing deductions increased from 1977 to 1981 (Figure I). Throughout the period, a consistently smaller proportion of taxpayers age 65 or over itemized deductions--for example, for 1981, 30 percent of taxpayers age 65 or over itemized deductions, while 34 percent of all other taxpayers itemized deductions.

Average amounts of itemized deductions for all taxpayers are presented in Figure J. Not unexpectedly, taxpayers age 65 or over had larger average deductions for total medical and dental expenses; however, they also had larger average deductions for total contributions and total state and local taxes paid, relative to the average deductions reported by all other taxpayers. All other taxpayers had larger average total home mortgage interest deductions than taxpayers age 65 or over. On average, taxpayers age 65 or over reported larger amounts of total itemized deductions compared with all other taxpayers.

Figure G. --Average Sources of Adjusted Gross Income Reported on All Returns by Year: Taxpayers Age 65 or Over, 1977-81 ${ }^{1}$

| Tax Year |  | Selected components of adjusted gross income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Salaries and wages | Total interest received and dividends in adjusted gross income | Interest received | Dividends | Pensions and annuities |
|  |  | (1) | (2) | (3) | (4) | (5) |
| 1977 |  | \$8,448 | \$8,190 | \$3,546 | \$4,644 | \$4,583 |
| 1978 |  | 9,127 | 9,183 | 3,860 | 5,323 | 4,992 |
| 1979 |  | 9,781 | 9,843 | 4,372 | 5,521 | 5,314 |
| 1980 |  | 10,928 | 11,878 | 5,906 | 5,972 | 5,652 |
| 1981 | . | 11,586 | 10,381 | ( ${ }^{2}$ ) | $\left({ }^{2}\right)$ | 6,218 |

[^1]Figure H. --Average Spurces of Adjusted Gross Income Reported on All Returns by Year, All Other Taxpayers, 1977-1981

| Tax Year |  | Selected components of adjusted gross income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Salaries and wages | Total interest received and dividends in adjusted gross income | Interest received | Dividends | Pensions and annuities |
|  |  | (1) | (2) | (3) | (4) | (5) |
| 1977 |  | \$12,709 | \$2,911 | \$788 | \$2,123 | \$4,859 |
| 1978 |  | 13,775 | 3,140 | 845 | 2,295 | 5,353 |
| 1979 |  | 14,997 | 3,342 | 991 | 2,431 | 5,621 |
| 1980 |  | 16,337 | 3,887 | 1,322 | 2,565 | 6,207 |
| 1981 | . | 17,930 | 3,486 | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | 6,563 |

[^2]Figure I. --Returns with Itemized Deductions: Taxpayers Age 65 or Over and All Other Taxpayers, 1977-81

| Tax Year | Taxpayers age 65 or over |  | All other taxpayers |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of returns with itemized deductions | Number of returns with itemized deductions as a percentage of total returns | Number of returns with itemized deductions | Number of returns with itemized deductions as a percentage of total returns |
|  | (1) | (2) | (3) | (4) |
| 1977 | 1,656,633 | 218 | 21,240,874 | $28 \%$ |
| 1978 | 1,908,533 | 23 | 23,850,765 | 30 |
| 1979 | 1,925,961 | 23 | 24,557,916 | 30 |
| 1980 | 2,260,347 | 26 | 26,689,935 | 32 |
| 1981 | 2,922, 205 | 30 | 28,649,041 | 34 |

Figure J. --Average Amounts of Itemized Deductions, Taxpayers Age 65 or Over and All Other Taxpayers: 1977-81 ${ }^{1}$

| Tax Year |  | Average of all total itemized deductions |  | Average total medical and dental expense deduction |  | Average total home mortgage interest deduction |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Taxpayers age 65 or over | All other taxpayers | Taxpayers age 65 or over | All other taxpayers | Taxpayers age 65 or over | All other taxpayers |
|  |  | (1) | (2) | (3) | (4) | (5) | (6) |
| $\begin{aligned} & 1977 \\ & 1978 \\ & 1979 \\ & 1980 \\ & 1981 \\ & \hline \end{aligned}$ | ...... | $\begin{array}{r} \$ 7,603 \\ 7,289 \\ 8,186 \\ 8,693 \\ 8,774 \\ \hline \end{array}$ | $\begin{array}{r} \$ 5,929 \\ 6,311 \\ 6,857 \\ 7,433 \\ 8,056 \\ \hline \end{array}$ | $\begin{array}{r} \$ 1,685 \\ 1,816 \\ 1,887 \\ 2,016 \\ 2,046 \\ \hline \end{array}$ | $\begin{array}{r} \$ 572 \\ 583 \\ 593 \\ 622 \\ 672 \\ \hline \end{array}$ | $\begin{array}{r} \$ 1,283 \\ 1,318 \\ 1,589 \\ 1,719 \\ 1,939 \\ \hline \end{array}$ | $\begin{array}{r} \$ 1,762 \\ 2,002 \\ 2,348 \\ 2,686 \\ 2,958 \\ \hline \end{array}$ |
| Tax Year |  |  |  | Average total contributions deduction |  | Average total taxes paid deduction |  |
|  |  |  |  | Taxpayers age 65 or over | All other taxpayers | Taxpayers age 65 or over | $\begin{gathered} \text { All } \\ \text { other } \\ \text { taxpayers } \end{gathered}$ |
|  |  |  |  | (7) | (8) | (9) | (10) |
| 1977 |  |  |  | \$1,943 | \$714 | \$2,780 | \$2,244 |
| 1978 |  |  |  | 1,854 | 740 | 2,568 | 2,303 |
| 1979 |  |  |  | 2,078 | 812 | 2,710 | 2,275 |
| 1980 |  |  |  | 2,112 2,116 | 872 953 | 2,839 2,798 | 2,379 2,525 |

${ }^{1}$ Since each taxpayer who itemized deductions did not use the same deductions, the averages presented were calculated using the number of returns that reported a deduction in that category. Consequently, the sum of the averages of the total medical and dental expense, total home mortgage interest, total contributions and total taxes paid deductions may be larger than the average total itemized deduction for a given year.

## income TAX

Average total tax credits claimed by all taxpayers are presented in Figure K. Differences in average total tax credits for the two groups were not large. Averages for each separate tax credit (investment credit, political contributions credit, etc.) also differed only slightly between elderly and all other taxpayers.

Figure K. --Average Total Tax Credits: Taxpayers Age 65 or Over and All Other Taxpayers, 1977-81

| Tax Year | Average total tax credits |  |
| :---: | :---: | :---: |
|  | Taxpayers age 65 or over | All other taxpayers |
| 1977 | \$175 | \$201 |
| 1978 | 192 | 238 |
| 1979 | 286 | 369 |
| 1980 | 307 | 372 |
| 1981 ....... | 123 | 152 |

For both groups, the two large differences in the average tax credit data (Tax Year 1978 compared to 1979 and 1980 compared to 1981) are partially due to two changes in tax law. The $\$ 35$ general tax credit was allowed to expire after Tax Year 1978. In addition, a one-year rate reduction credit of 1.25 percent was introduced in Tax Year 1981 as a part of the Economic Recovery Tax Act of 1981. The general tax credit and the rate reduction credit applied to all taxpayers.

A tax credit for the elderly was introduced in Tax Year 1976, replacing the retirement income credit. The number of returns filed by taxpayers age 65 or over claiming a credit for the elderly and the amount of credit claimed decreased during the 1977-81 period (Figure L). The decline in the use of credit for the elderly by taxpayers age 65 or over may be attributed to certain income restrictions [5]. For example, in 1980, if a taxpayer received nontaxable pensions (social security, veteran's pensions, railroad retirement, etc.) of $\$ 3,750$ or more, the taxpayer was not eligible for the credit. The median social security benefit income for the total population age 65 or over was $\$ 4,210$ in 1980 [6]. Hence, many taxpayers age 65 or over were not eligible for credit for the elderly.

Average total income tax liabilities of taxpayers age 65 or over and all other taxpayers are presented in Figure M. Elderly taxpayers had higher average total income tax liabilities than all other taxpayers. Differences in the average total income tax liability can be attributed to the distinctive distributions of the adjusted gross incomes reported. The higher percentage of high income taxpayers age 65 or over leads to higher marginal and average tax rates.

Figure L. --Tax Credits and Credit for the Elderly: Taxpayers Age 65 or Over, 1977-81


Figure M. --Average Total Income Tax Liability on Taxable Returns: Taxpayers Age 65 or Over and All Other Taxpayers, 1977-81

| Tax Year |  | Average total income tax liability |  |
| :---: | :---: | :---: | :---: |
|  |  | Taxpayers age 65 or over | All other taxpayers |
| 1977 |  | \$2,999 | \$2,437 |
| 1978 |  | 3,158 | 2,702 |
| 1979 |  | 3,577 | 2,937 |
| 1980 |  | 3,925 | 3,331 |
| 1981 | ......... | 4,191 | 3,647 |

Effective tax rates for elderly taxpayers and all other taxpayers are presented in Figure N . The effective tax rate is defined as the ratio of total income taxes to total adjusted gross incomes reported. Taxpayers age 65 or over had higher effective tax rates relative to all other taxpayers.

Figure N.--Effective Tax Rates from Taxable Returns, 1977-81

| Tax Year | Taxpayers age <br> 65 or over | All other <br> taxpayers |
| :---: | :---: | :---: |
| $1977 \ldots \ldots \ldots \ldots \ldots \ldots$ | $17.28 \%$ | 14.318 |
| 1978 | 17.73 | 14.93 |
| $1979 \ldots \ldots \ldots \ldots \ldots \ldots \cdot$ | 18.32 | 15.01 |
| $1980 \ldots \ldots \ldots \ldots \ldots \cdots \cdot$ | 18.74 | 15.81 |
| $1981 \ldots \ldots \ldots \ldots \ldots$. | 18.87 | 16.24 |

## SLMMARY AND CONCLUSIONS

The total number of returns filed by taxpayers age 65 or over has increased in recent years. Since the elderly portion of the U.S. population is growing faster than any other age group, the total number and relative share of returns filed by taxpayers in this group will continue to increase.

The average adjusted gross income of taxpayers age 65 or over was similar to the average adjusted gross income for all other taxpayers. However, their income distribution, their sources of income, their itemized deductions, their average income tax liability and their effective tax rate were all quite different compared with those for all other taxpayers.

Taxpayers age 65 or over had less salary and wage income and more dividend and interest income than did all other taxpayers. Elderly taxpayers had large medical expense and charitable contributions deductions and small home mortgage interest deductions relative to those of all other taxpayers. Finally, taxpayers age 65 or over had a higher average income tax liability and higher average effective tax rates than did-all other taxpayers.

## DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for Tax Years 1977-81. A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this publication.

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

> | Es timated |
| :---: |
| Number of Returns |

Approximated
Coefficient of Variation

| $5,033,400$ | 0.02 |
| ---: | ---: |
| 806,300 | 0.05 |
| 201,300 | 0.10 |
| 50,300 | 0.20 |
| 22,400 | 0.30 |
| 8,100 | 0.50 |

The table above presents approximated coefficients of variation for frequency estimates. The approximate CV's shown are intended only as a general indication of the reliability of the data. For a number of returns other than those shown in the table, the corresponding CV's can
be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates are discussed in the Appendix.

## Sample Selection

The individual tax return statistics are based on a probability sample of all individual income tax returns, Forms 1040 and 1040A. The sample was stratified based on presence or absence of Schedule C, Profit (or Loss) from Business or Profession; State in which filed; adjusted gross income or deficit or largest selected source of incone or loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.05 to 100 percent. The number of returns in the sample rose to 203,605 in 1979 and has been falling since then despite some growth in the overall population of returns.

|  | Tax Year | Sample size | Population |
| :---: | :---: | :---: | :---: |
| 1977 |  | 155,299 | 86,759,093 |
| 1978 | ......... | 157,792 | 90,067,233 |
| 1979 |  | 203,605 | 92,774,844 |
| 1980 |  | 171,683 | 94,154,944 |
| 1981 | .......... | 144,322 | 95, 396, 123 |

For a detailed description of the samples selected for the Tax Years 1977-81, see the "Sources, Sample and Limitations of the Data" sections of the 1977 through 1981 editions of the publication Statistics of Income--Individual Income Tax Returns.

## NOTES AND REFERENCES

[1] A return was classified as having been filed by a taxpayer age 65 or over if one additional exemption for age was claimed. In the case of joint returns of husbands and wives, some returns had only one age exemption, indicating that one spouse was not yet 65, while other returns had two age exemptions, indicating that both husband and wife were age 65 or over. Consequently, the data presented for taxpayers age 65 or over include some returns for persons who are not yet 65 and hence may be working.
[2] A return is considered to be taxable if "total income tax" (the sum of income tax after credits and additional tax for tax preferences) was present. Additional information concerning taxable returns may be found in the 1977 through 1981 editions of Statistics of Income--Individual Income Tax Returns.
[3] Certain social security benefits are taxable beginning in Tax Year 1984.
[4] Grad, Susan, Income of the Population 55 and Over, 1982, Social Security Adminis tration, U.S. Department of Health and Human Services, SSA Publication No. 13-11871, March 1984, p. 78.
[5] Taxpayers age 65 or over were not eligible for credit for the elderly in 1980 if they received nontaxable pensions of $\$ 3,750$ or more or if their adjusted gross income was $\$ 17,500$ or more. The credit for the elderly may be claimed by taxpayers under 65 with
income from a public retirement system. For example, for 1980 , taxpayers under 65 claimed $\$ 84,324,000$ of credit for the elderly ( 62 percent of the total $\$ 134,993,000$ credit for the elderly claimed).
[6] Grad, Susan, Income of the Population 55 and Over, 1980, Social Security Administration, U.S. Department of Health and Human Services, SSA Publication No. 13-11871, January 1983, p. 35.
[All figures are estimates based on samples--money amounts are in thousands of dollars]


[^3]Table 2 —Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

| Stre of adusted gross incorme | Number of returns | Adiusteddoasincomelomsdeficit | Exemptions |  | Salaries and wapes |  | Total net profit less loss from business activities ${ }^{\prime}$ |  | Sales of capita assets net gain loss loss |  | Sales of property other than capital assets net gain less loas |  | Dividends and merest |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { Total } \\ \text { number of } \\ \text { exemptions } \end{gathered}$ | Number of for seg 85 or over | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Domestic and toreven oividends recerved |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | Number of returns | Amount |
| All recurne, total. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|  | 9,878,319 | 184,223,362 | 29,420,536 | 13,118,926 | 3,740,007 | 43,332,532 | 1,666,994 | 4,805,909 | 2,446,480 | 8,454,319 | 179,844 | 238,765 | 4,250,935 | 23,17,369 |
| No udiusted gross income | 85.059 | -1,319,372 | 259,365 | 115,309 | 15,626 | 146,780 | 62,634 | -1,421,534 | 19,726 | 194,899 | 9,553 | -53,753 | 19,601 | 93.219 |
| $\$ 1$ under $\$ 1.000$ $\$ 1,000$ under $\$ 2,000$ | $\begin{aligned} & 108,886 \\ & 139,955 \end{aligned}$ | 58,717 | 312,770 364,043 | $\begin{aligned} & 140,260 \\ & 166,424 \\ & \hline \end{aligned}$ | $\begin{aligned} & 35,348 \\ & 62,900 \end{aligned}$ | 29,530 100,667 | $\begin{aligned} & 36,248 \\ & 35,756 \end{aligned}$ | 15.519 -7.923 | $\bullet 9.421$ 11,311 | $\begin{array}{r} 6.170 \\ 7.865 \end{array}$ | ${ }_{-2,795}^{-3,636}$ | $\cdot-5,946$ | $\begin{aligned} & 13,358 \\ & 21,687 \end{aligned}$ | 5,591 9,142 |
| \$2,000 under \$3,000 | 246.829 | 614.952 | 668.568 | 309,188 | 114.083 | 241,948 | 47.984 | $-3.700$ | 34.629 | 15.060 | -1.911 | -6.899 | 44.077 | 31.016 |
| \$3,000 under \$4,000 | 322.755 | 1,134.157 | 910.530 | 415.687 | 114.187 | 336,499 | 70.925 | 11.785 | 37.803 | 14,231 | -2.128 |  | 80.152 | 9, 9.442 108921 |
| \$4,000 under 55.000 | 490.503 | 2,222.112 | 1.244 .022 | 578,335 | 185,449 | 647,116 | 63,840 | -6,578 | 48,908 | 38,439 | -2,965 | $\cdot 7,671$ | 148.139 | 108.921 |
| \$5.000 under $\$ 6.000$ | 599.428 | 3.287.737 | 1.536 .379 | 709,999 | 221,372 | 839,104 |  |  |  | 18,029 <br> 44 | -5.221 |  |  | 161,105 258,752 |
| S6.000 under 57.000 57,000 under 58.000 | 593.616 638,441 | 3.842 .039 4,78996 | 1,5832,2639 | 733,614 | 191,386 208,189 | -885,044 | 43,499 71.257 | 59,439 57,882 | $\begin{aligned} & 77.678 \\ & 82,918 \end{aligned}$ | $\begin{array}{r}44,036 \\ -938 \\ \hline\end{array}$ | -4,545 | $-6,084$ | $\begin{aligned} & 177.59 \\ & 191,046 \end{aligned}$ | 258,752 339.116 |
| \$8,000 under $\$ 9,000$ | 501,655 | 4,258,303 | 1,509.516 | 696,798 | 165,769 | 856.469 | 69.467 | 103,777 | 64,960 | 26,317 | -2,653 | $\cdot 8,956$ | 175,917 | 296.436 |
| \$9,000 under 510.000. | 506.860 | $4,820.167$ | 1.513.779 | 696,777 | 154,705 | 887.967 | 56,533 | 74.781 | 77.468 | 67.626 | -6.630 | ${ }^{8} 848$ | 159.082 | 291.241 |
| \$10,000 under $\$ 11.000$ | 444,782 | 4.654 .651 | +.327.529 | 610.544 | 125.375 | 726.648 | ${ }^{42} 9.983$ | 52.763 | 90.654 | 73.606 54.440 | -6.597 | 13.671 | 181.179 | 256.097 |
| \$ $\$ 1.000$ under $\$ 12.000$ | 416.612 417011 | $4,774.436$ <br> 5.206 .281 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12.000 under $\$ 13.000$ | 417.011 328.962 | 5.206 .281 4.445 .605 | 1.272 .350 <br> $i .036 .552$ | 569,912 <br> 437,430 | 157,300 <br> 116.84 | $\begin{array}{r}1,038,135 \\ \hline 18939\end{array}$ | 51,673 <br> 38,111 <br> 1 | 24.557 36.624 | 95,876 | 111,727 24.681 | -8,278 | $\cdots \cdot 8.421$ | 197.035 <br> 162.489 | 436.377 406.914 |
| \$14,000 under \$15,000 | 277,343 | 4,016,469 | -1857,496 | 384,988 | 92,301 | 866,332 | 29,608 | 76,579 | 59.533 | 59,961 | $\cdot 3,165$ | -13,532 | 110,340 | 373,735 |
| \$15.000 under $\$ 16.000$. | 276,260 | 4,277,268 | 824,334 | 355,359 | 121.071 | 1,130,632 | 34,459 | 82,261 | ${ }_{59}^{63,149}$ | 29.243 | $\because 2,214$ | $\bullet 3.031$ | 131,860 | 371,887 |
| \$ $\$ 16.000$ under $\$ 17,000$ | 235,410 | 3, 775.927 | 758.963 | 334.234 | 89,315 | ${ }^{9671.197}$ | 24.660 | 61,998 | 59.371 | 33,625 | $\text { . } 3.686$ | $\stackrel{2077}{ }$ | 90,388 | ${ }^{244,653}$ |
| \$17,000 under $\$ 18,000$. | 242,997 | ${ }_{3}^{4,260,952}$ | 763.936 65939 | - 377 | 86.652 90.065 | 861.861 961944 | -34,0479 | 70,821 | 62,262 52.649 | 53,897 | ${ }_{-4,346}$ | -38.985 | 19,883 <br> 93880 <br> 1 | ${ }^{3290}$ |
| $\$ 18,000$ under $\$ 19,000$ $\$ 19,000$ under $\$ 20,000$ | $\begin{aligned} & 212,392 \\ & 177.491 \end{aligned}$ | $\begin{aligned} & 3,924.564 \\ & 3,463.421 \end{aligned}$ | $\begin{aligned} & 659.939 \\ & 527.108 \end{aligned}$ | 277,044 236,213 | 750.270 | 961,944 814,658 | 32,579 28.648 | 71,972 | 52,649 54,630 | [ 53.8978 | -4.346 | -38.985 | 93,880 91,490 | 290,789 244.432 |
| \$20,000 under \$25,000. | 713.149 | 15,842.426 | 2.205.820 | 960.227 | 304.446 | 4.162.884 | 109.040 | 249.024 | 227.287 | 245.673 | 17.320 | 41.459 | 367.239 | 1,344.237 |
| \$25.000 under $\$ 30.000$. | 470.027 | 12,849.835 | 1,518.215 | 664.254 | 215.301 |  |  | 344.327 <br> 678.280 |  | 350.725 <br> 557234 |  |  |  |  |
| \$30,000 under \$40,000 | 598.906 310772 | 20.526.241 | 1,948.015 | 822.707 <br> 423 <br> 4 | 273.842 <br> 142.857 | $5.437,382$ $3,396,441$ | $\begin{array}{r}142.342 \\ 85,44 \\ \hline 1\end{array}$ | 678,280 605,430 | 272.345 176.245 | 557.234 462.746 | 23.228 8.409 | 48.078 -6.196 | 383.484 <br> 24.84 | 2.119.436 |
| \$ $\$ 40.000$ under $\$ 751000$ | 395 <br> 295 | 17,780,913 | 984,370 | -425,306 | 133,543 | 3,968,617 | 121,493 | 1,175,697 | 196,025 | ${ }_{937,896}$ | 10,485 | 47,308 | 242,223 | 2.731,419 |
| \$75.000 under $\$ 100,000$ | 92,362 | 7.950,661 | 320.895 | 139.238 | 45,961 | 1,766.111 | 43.043 | 603.003 | 72.842 | 497,202 | 4.554 | 15,146 | 77,071 | 1,369,740 |
| \$100,000 under $\$ 2000000$ | 98.883 | 13.127.451 | 336,904 | 144.561 | 52,756 | 3.150.763 | 53.395 | 899.345 | 79.484 | 1,204,445 | 7.038 | 16.653 | 89.516 | 2.835 .048 |
| \$200.000 under \$500,000. | 29.356 4.404 | ${ }^{8} 8.390 .5666$ | ${ }^{99} 8.856$ | 43.382 | $\begin{array}{r}17.118 \\ \begin{array}{r}2,670\end{array} \\ \hline\end{array}$ | ${ }^{1.904 .7931}$ |  | 485.461 | 25.752 4 4.025 | 1.251 .629 | $\begin{array}{r}2.479 \\ \hline 699\end{array}$ | - $\begin{array}{r}1.840 \\ 2 \\ 10.43\end{array}$ | ${ }^{27.403}$ | 2.118 .929 910.429 |
| \$ $\$ 1.000,0000$ or more . . . . | 1,815 | 4,083,605 | 6,113 | ${ }_{2}{ }_{2} 6559$ | 1,112 | 325,062 | 1,414. | 224.533 | 1.713 | 1,292,248 | 361 | 10,908 | i,756 | 1,304,993 |
| Taxsble retumes, total | 7,946,193 | 176,433,409 | 23,436,418 | 10,439,155 | 2,970,817 | 40,678,345 | 1,239,962 | 5,950,342 | 2.184,400 | 8,100,936 | 141,244 | 295,710 | 3,780,127 | 22,495,711 |
| No adjusted gross income | 2.133 | -97.300 | 5.293 | 2.386 | 534 | 28.425 | 1.223 | -253.988 | 918 | 80,698 | 617 | -9.958 | 814 | 39.382 |
| \$1 under $\mathbf{\$ 1 . 0 0 0} \ldots$ | $\cdots 11$ | ..15 | $\cdot 43$ | $\because$ | 11 |  |  |  | $\cdots{ }^{-11}$ |  | - | - | $\cdots 11{ }^{\text {a }}$ |  |
| \$1,000 under \$2,000 | $\begin{array}{r}711 \\ \hline 128\end{array}$ | 715 <br> 350 | $\stackrel{*}{4} 4$ | $\square 11$ <br> -128 | $\cdots 11$ | $\cdot 98$ $\cdot 222$ | -111 | - ${ }^{-2.463}$ | $\xrightarrow{711}$ | $\because 9.974$ |  |  | $\because 11$ | - $5 \cdot 546$ |
| \$3,000 under \$4,000 | $\cdot 2.551$ | -9,692 | -6,934 | $\cdot 2,551$ | $\cdot 1,832$ | $\cdot 3.320$ | $\cdot 719$ | ${ }^{2,666}$ |  |  |  |  |  |  |
| \$4,000 under \$5,000 | 229,717 | 1,071,138 | 459,434 | 229,717 | 72,618 | 283.861 | 11,138 | 6,275 | 13,928 | $\cdot 5.090$ | -1.899 | $\cdot 7,666$ | 63,640\| | 36,423 |
| \$5,000 under 56,000 | 362,018 | 1.981 .352 | 728,656 | 362,018 | 86,988 | 340,237 | 12.199 | 17.754 | 22.516 | 5.792 | -492 | -145 | 115.327. | 135.893 |
| \$6,000 under \$7,000 | 369,441 | 2,398.241 | 802,343 | 371,695 | 104.409 | 485,924 | 19.855 | 31,674 | 50,420 | 19,368 | $\stackrel{-2874}{ }$ | 10.035 | 114.877 | 151,928 |
| \$7,000 under 88.000 | 499.122 | 3.763.471 | 1.311.467 | 603.078 | 159,037 | 785.754 | 46,403 | 44.065 | 69.714 | 4.774 | $\cdot 4.879$ | -6,233 | 156.017 | 275.197 |
| $\$ 8.000$ under $\$ 9.000$ $\$ 9.000$ under $\$ 10.000$.....$~$ | 447.808 476.065 | $\begin{aligned} & 3.801 .896 \\ & 4.530 .009 \end{aligned}$ | $\begin{aligned} & 1.307 .584 \\ & 1.407 .494 \end{aligned}$ | $\begin{aligned} & 608.194 \\ & 648.696 \end{aligned}$ | $\begin{aligned} & 147,023 \\ & 149,803 \end{aligned}$ | $\begin{aligned} & 765,849 \\ & 856,222 \end{aligned}$ | $\begin{aligned} & 58,635 \\ & 49,755 \end{aligned}$ | $\begin{aligned} & 71,649 \\ & 80,837 \end{aligned}$ | $\begin{aligned} & 54,714 \\ & 68,844 \end{aligned}$ | $\begin{aligned} & 29,572 \\ & 65,498 \end{aligned}$ | $\cdot{ }_{-}^{600}$ | $\begin{array}{r} 4.497 \\ -1.744 \end{array}$ | $\begin{aligned} & 167.275 \\ & 148.168 \end{aligned}$ | $\begin{aligned} & 280.467 \\ & 271.417 \end{aligned}$ |
| \$10,000 under $\$ 11.000$ | 423.753 | 4.446,938 | 1,261.940 | 580.485 | 120.637 | 713.659 | 39.278 | 37.685 |  |  |  |  |  |  |
| \$11,000 under $\$ 12,000$ | 401.630 | 4,600,021 | 1,172,905 | 524.124 | 122.904 | 823.949 | 55.388 | 112.275 | 77.290 | 52.053 | -4.695 | -4.999 | 158.035 | 254, 884 |
| \$12.000 under $\$ 13.000$ | 400,263 | 4,998,664 | 1,231,335 | 552,286 | 154,755 | 1,015.986 | 49,495 | ${ }^{23.120}$ | 92,875 | 106,271 | -8.277 | -8.404 | ${ }^{183.815}$ | 415.498 |
| \$13.000 undor $\$ 14.000$ | 326.023 | 4,405,358 | 1.028 .513 | 433,881 | 116.372 | 917.432 | 37.608 | 34,224 | 77.606 56.714 | 22.532 | -2,909 | - 7313 | $160.17{ }^{\text {P }}$ | 405.727 |
| \$14,000 under \$ \$ 5,000 | 272,662 | 3,949,691 | 843.453 | 380,307 | 91,491 | 859,649 | 28,712 | 64,312 | 56,714 | 59.008 | -3,165 | $\cdot 13,532$ | 109,374: | 371,233 |
| \$15,000 under \$16.000 | 270.888 | 4.194.135 | 805.481 | 348.050 | 118.831 | 1.111.082 | 32.992 | 74.103 | ${ }_{58.062}$ | 25.321 | $\stackrel{2.104}{ }$ | $\cdot{ }^{2} .4271$ | 126.905i | 353.220 |
| \$16.000 under $\$ 17.000$ | 232.854 | 3.834 .260 | 753.153 | 331.678 |  | 951.669 | 23.962 | 79.555 | 58.673 |  | -3.2731 | ${ }^{415}$ | 90.103: | 244.623 |
| \$11.000 under 518.0000 | ${ }^{238}$ | 4,189,456 | 745.814 | 336.576 | 84.220 | 856.718 | ${ }^{33.463}$ | 69.274 59 | ${ }^{61.678}$ | ${ }^{37.044}$ | $\cdot 7.827$ | $\cdot 2.644$ | 119,299 | 318.530 |
| \$20,000 under \$25,000 | 705.628 | 15.674.550 | 2,180,418 | 948,920 | 301,034 | 4,143,040 | 106.004 | 233,477 | 222.357 | 236.034 |  |  | $362.888{ }^{\text {i }}$ | 1,318.028 |
| \$25,000 under 530.000 | 468.219 | 12.799,780 | 1.509 .558 | 660, 829 | 215,109 | 3.547,196 | 105,306 | 345,503 | 180,679 | 350.649 | 9.108 | ${ }_{15,652}$ | 267,318i | 1.069,739 |
| \$30.000 under \$50.000. | 596.346 | 20.439.311 | 1.942.507 | 820.033 | 273.825 | 5.436.241 | 141.656 | 679,209 | 269.788 | 555,888 | 23.214 | 48,036 | 380,938 | 2.354 .251 |
| \$40,000 under \$50,000 | 310.712 | 13,878.816 | 991,947 | 422.898 | 142.81 | 3,396.073 | 85.381 | 604.169 | 176.185 | 462.926 | 8.409 | ${ }^{-6.196}$ | 241,800 | 2.167.059 |
| \$50,000 under 575,000 | 294,725 | 17,741,375 | 982,782 | 424.522 | 132.881 | 3.954.342 | 120.931 | 1.172.319 | 195.900 | 937.869 | 10.484 | 47.301 | 241.560 | 2.712 .234 |
| \$75,000 under $\$ 100,000$. | 92.360 | 7,950,496 | 320.889 | 139.235 | 45.960 | 1.766.046 | 43.041 | 603.671 |  | 497.197. |  |  |  | 1.369,006 |
| \$100,000 under $\$ 2000000$ | 98.651 | 13,099,000 | 336.128. | 144.174 | 52.639 | 3,139.127 | 53.283 | 900.236 | 79.428 | 1,196,026 | 7.037 | 16.653 | 89.399 : | 2.830 .183 |
| \$200,000 under \$5000,000 | 29.335 | ${ }^{8,384.812}$ | 99.784 | 43,354 | 17.107 | 1,903.571 | 19.344 | 485,810 | 25.735 | 1,251.051 | $2,474$. | -1.992 | 27.385 | 2.117.893 |
| \$ $\$ 500,000$ under $\$ 1,000,000$ | 4.400 1.813 | $2,854,550$ 4.080 .884 | $\begin{array}{r}15.108 \\ 6.106 \\ \hline\end{array}$ | 6.561 2.656 | 2.668 1.111 | 491.817 324.821 | ${ }^{3} .2843$ | 102.234 224775 | ${ }^{4.0231}$ | 642,150 1.289784 | 639 361 | 2.1431 | 4,1800. | +97.030 |
| Totel nontaxible returns | 1,932,126 | 7,789,053 | 5,984, 118 | 2,679,77t | 769,190 | 2,654,186 | 427,032 | -1,044,433 | 262,000. | 263,363 | 38,600 | -56,944: | 400,808 | 601,651 |
| All returns, summary: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under $\$ 5.000$ | 1,393.987 | 2.924.743 | 3,759.298 | 1.725.203 | 527,593 | 1,502.540 | 317.387 | $-1.443 .468$ | 162.798, | 276.665. | 22.988 | -59,183. | 327.014 | 347,330 |
| \$5,000 under $\$ 10,000$. | 2.840.000 | 20,998,213 | 7,981,479 | ${ }^{3.668 .702}$ | 941.441 | 4.528.797 | 290,946 | 332, 105 | 350.540 | 155.070 | 26.350 | 16,005 | 859,499 | 1.346 .650 |
| \$10,000 under $\$ 150000$ | 1,884,710 | 23,107,441 | 5,717.997 | 2,547,981 | 618,994 | 4.406 .032 | 219.952 | 302.806 | 404.681 | 324.415 | ${ }^{26.159}$ | 38.073 | 813.073 | 1.735.111 |
| \$15,000 urder \$ $\$ 20,000$ | 1,144,550 | 19,802,132 | 3.534,280 | 1,545.136 | 462,373 | 4.736.293 | 154.393 | 349.702 | 292.061. | 254.752 | 20.725 | 54.510 | 527.501 | 1.471.881 |
| \$20,000 or inore. | 2,615,072 | 117,390,833 | 8,427,482 | 3,631,904 | 1,189,606 | 28,158,870 | 684,3161 | 5,364,765 | 1,236,400 | 7,443,417 | 83,622. | 189,320. | 1,723,848. | 18,276,397 |

Table 2 -Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income-Continued


Table 2 —Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income-Continued


\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{3}{*}{Size of adjusted gross income} \& \multicolumn{2}{|l|}{Income tax betore credits} \& \multicolumn{6}{|c|}{Tax credits} \& \multicolumn{2}{|l|}{Income tax efler credits} \& \multicolumn{2}{|l|}{Total tax proterences} \\
\hline \& \multirow[t]{2}{*}{Number of returns} \& \multirow[t]{2}{*}{Amount} \& \multicolumn{2}{|l|}{Total} \& \multicolumn{2}{|l|}{Creciit to the eiderty} \& \multicolumn{2}{|l|}{Earned income credit used to offset income tax betore credits} \& \multirow[t]{2}{*}{Number of returns} \& \multirow[t]{2}{*}{Amount} \& \multirow[t]{2}{*}{Number of rourne} \& \multirow[t]{2}{*}{Amount} \\
\hline \& \& \& Number of returns \& Amount \& Number of retums \& Amount \& Number of returns \& Amount \& \& \& \& \\
\hline \multirow[b]{2}{*}{All returns，total．} \& （43） \& （44）－ \& （45） \& （46） \& （47） \& （48） \& （48） \& （50） \& （51） \& （52） \& （53） \& （54） \\
\hline \& 8，060，152 \& 33，863，941 \& 7，587，704 \& 933，263 \& 210，684 \& 39，331 \& 25， 101 \& 2，320 \& 7，935，781 \& 32，030，678 \& 62，544 \& 5，151，87 \\
\hline No adjusted gross income \& 872 \& \(\cdot 1,467\) \& 13. \& 21 \& \& － \& － \& － \& －872 \& \(\cdot 1,446\) \& \(\cdots 3.376\) \& \(\cdots 312,818\) \\
\hline \(\$ 1\) under \(\$ 1.000\) \(\$ 1,000\) under \(\$ 2.000\) \& 二 \& 二 \& 二 \& － \& \& － \& 二 \& － \& － \& \& \(\cdot 10\) \& ． 871 \\
\hline \＄2，000 under 53,000 \& － \& \& 二 \& － \& － \& 二 \& － \& － \& \& \& \(\cdot 128\) \& －6．081 \\
\hline \＄\(\$ 4,0000\) under \(\$ 4.0000\) \& \[
\begin{array}{r}
2,551 \\
241.167
\end{array}
\] \& \[
\begin{aligned}
\& \mathbf{1}, 586 \\
\& 12,449
\end{aligned}
\] \& 59，679 \& 690 \& \({ }^{5} 5.561\) \& 218 \& \& － \& － 2.5851 \& \(\cdot 1.586\)
11.759 \& －792 \& －23．183 \\
\hline \＄5，000 under \(\$ 6,000\) \& 376，282 \& 60,126 \& 341.725 \& 4.081 \& 18，784 \& 2，527 \& －3．630 \& \(\cdot{ }^{\text {－}}\) \& 362.018 \& 56，045 \& 1，899 \& .23 .183
.403 \\
\hline \＄\(\$ 7,000\) under 57.000 \& 390，341 \& 105．277 \& 319.645 \& 88.073 \& 19，676 \& 3，969 \& \(\bigcirc 3.444\) \& \(\cdot 728\) \& 369，414 \& 97.198 \& \(\cdot 27\) \& －2．214 \\
\hline  \& 519.521
469011 \& 164,045
187
1854 \& 421,712
456670 \& 10.598 \& 21，883 \& \({ }^{4} \mathbf{4}, 798\) \& －6．760 \& －873 \& 499，122 \& 153，448 \& \& \\
\hline \＄8．000 under \＄9，0000． \& 469．011 \& \begin{tabular}{|l}
187.254 \\
270.493
\end{tabular} \& 456,670
476.468 \& \begin{tabular}{l}
13.288 \\
12.544 \\
\hline
\end{tabular} \& 36,811
16,490 \& S，793
4.175 \& \(\begin{array}{r}-3.560 \\ \hline 7.707\end{array}\) \& ．\({ }^{485}\) \& \begin{tabular}{l}
4477.238 \\
475.527 \\
\hline
\end{tabular} \& 173,966
257,949 \& － 572 \& －\(\cdot 1.15 .5507\) \\
\hline \＄10，000 under \＄11，000 \& 429，855 \& 303.599 \& 424，000 \& 14.054 \& －10．829 \& \(\cdot 1.979\) \& － \& － \& 423.536 \& 289.545 \& －217 \& \(\cdot 6,106\) \\
\hline \＄11，000 under \＄12，000 \& 406，923 \& 356，447 \& 395，933 \& 13.556 \& 24，692 \& 3，261 \& － \& \& 401.413 \& 342.891 \& \(\cdot 217\) \& －14．706 \\
\hline \＄12，000 under \(\$ 13,000\) \& 400,760
326039 \& 413,809
383274 \& －395，979 \& ＋12．542 \& － \(\begin{array}{r}14.505 \\ -7404 \\ \hline 4.9\end{array}\) \& －2．408 \& － \& \& 399．675 \& 401.268 \& －588 \& \(\cdot 13,667\) \\
\hline \＄14，000 under \＄\＄15，000 \& 272，736 \& 375,383 \& 268，586 \& 10.941
+0.839 \& －\(\cdot 4,498\) \& － 51.151 \& － \& \& \[
\begin{aligned}
\& 326.023 \\
\& 272.651
\end{aligned}
\] \& \begin{tabular}{l}
372，333 \\
364.54
\end{tabular} \& 11 \& －282 \\
\hline \(\$ 15,000\) under \(\$ 16,000\) \(\$ 16,000\) under \(\$ 17.000\) \& \[
\begin{aligned}
\& 271.937 \\
\& 233.551
\end{aligned}
\] \& \[
\begin{aligned}
\& 435.032 \\
\& 403 \cdot 194 \\
\& 409
\end{aligned}
\] \& 271.183
232,600 \& \(\begin{array}{r}9,991 \\ 10.345 \\ \hline 1\end{array}\) \& \begin{tabular}{l}
－ 3.416 \\
\(\cdot 5.812\) \\
\\
\hline .8
\end{tabular} \& 01,180
\(-1,430\) \& － \& － \& 270.887
232,853 \& 425.131
393.469 \& \(\cdots{ }^{-} \cdot 7\) \& \(\because 1.400\) \\
\hline \＄17．000 under \(\$ 18.000\) \& 239．500 \& 468,239 \& 239，312 \& 13,744 \& \(\stackrel{3,120}{ }\) \& ：717 \& － \& \& 238，926 \& ＋ \& \(\cdot 24\) \& \(\cdot 7.563\) \\
\hline \begin{tabular}{l}
\(\$ 18,000\) under \(\$ 19,000\) \\
\(\$ 19,000\) under \(\$ 20,000\)
\end{tabular} \& 211,884
177,481 \& 456,978
441,160 \& 211.526
171,375 \& \(\begin{array}{r}13.100 \\ 8.136 \\ \hline\end{array}\) \& \({ }^{1,106}\) \& \({ }^{496}\) \& － \& \& \begin{tabular}{l}
210.612 \\
177348 \\
\hline 1043
\end{tabular} \& 443， 478 \& \(\cdots, 1.255\) \& －22．312 \\
\hline \＄20，000 under \＄25．000 \& ．707，018 \& 2，155，940 \& 700，643 \& 54，202 \& －2．005 \& －476 \& － \& － \& 704，336 \& 2，101，737 \& \& \\
\hline \＄25，000 under \＄30．000 \& 488,371 \& 1，954，327 \& \({ }^{467.628}\) \& 53.811 \& －6．930 \& \(\cdot 1.935\) \& － \& － \& 466．964 \& \(1.900,516\) \& 2.403 \& 58，180 \\
\hline \＄30，000 under 540.000 \& 596，343 \& 3，708，992 \& 590，415 \& 80,767 \& ． 453 \& \(\cdot 132\) \& \& \& 596.212 \& 3．628．225 \& 2.137 \& 58，082 \\
\hline \begin{tabular}{l}
\(\$ 40,000\) under \(\$ 50,000\) \\
\(\$ 50,000\) under \(\$ 75,000\)
\end{tabular} \& \[
\begin{aligned}
\& 310.750 \\
\& 294.070
\end{aligned}
\] \& \(3.012,696\)
\(4,577,043\) \& 310,320
291715 \& 65,215
124.969 \& － \(\begin{array}{r}1.618 \\ -3,367\end{array}\) \& +607
+1550 \& \& \& \begin{tabular}{l}
310.218 \\
\hline
\end{tabular} \& 2.947 .481 \& 4.584 \& 144.314 \\
\hline \＄75，000 under \＄100，000 \& 92.244 \& 2.402 .566 \& 92.244 \& 50.44 \& \& － \& \& － \& 292836 \& 4.352 .014 \& \& \\
\hline \＄100，000 under \＄200，000 \& 98,156 \& 4．683，429 \& 97．157 \& 126．472 \& \& \& － \& － \& 91,936
97,646 \& \begin{tabular}{l} 
2．352，120 \\
\(4.566,957\) \\
\hline 1
\end{tabular} \& \begin{tabular}{|c}
5.7208 \\
11,736
\end{tabular} \& 346.282
900.010 \\
\hline \＄200，000 under \＄500，000 \& 29，209 \& 3，474，959 \& 29，116 \& 98，677 \& \(\cdot 24\) \& \(\cdot 9\) \& \& － \& 29.097 \& 3，376，282 \& 6.189 \& 9916.450 \\
\hline \(\$ 500,000\) under \(\$ 1,000,000\) \(\$ 1,000,000\) or more \& 4，370 \& 1，288，137 \& 4，344 \& 43，649 \& \& \& － \& \& 4.362 \& 1，244．488 \& 1.600 \& 490.643 \\
\hline Taxable returne，total \& 7，942，388 \& \(1,825,424\)
\(33,824,519\) \& 1， \& 68，604 \& \& \& \& \& 1.793 \& \& \& ．047．109 \\
\hline \& \& 3， 01,5 \& \& 693，84 \& 167，10 \& 30，456 \& 1，563 \& 649 \& 7，935，781 \& 32，930，678 \& 57，567 \& 4，962，679 \\
\hline No adjuster gross income \& －872 \& \(\cdot 1,467\) \& －13 \& \(\cdot 21\) \& － \& － \& － \& － \& －872 \& \(\cdot 1,446\) \& 1，275 \& 174．972 \\
\hline \begin{tabular}{l}
\(\$ 1\) under \(\$ 1,000\) \\
\(\$ 1,000\) under \(\$ 2.000\)
\end{tabular} \& 二 \& － \& － \& － \& － \& － \& － \& － \& － \& － \& \(\cdots\) \& ．\(\because\) \\
\hline \＄2．000 under 53.000 \& － \& \& － \& 二 \& － \& \& － \& \& \& \& －128 \& －2．141 \\
\hline \＄3，000 under 54.000
\(\$ 4.000\) under 55.000 \& － 2.5851 \& \(\cdot 1.586\)
11,865 \& 48，229． \& 106 \& \(\cdot 1,838\) \& \(\cdot 17\) \& \& \& \(\cdot 2.551\)
229717 \& .1 .586
11.759 \& \& 6， \\
\hline \＄5，000 under 56,000 \& 362.018 \& 58，120 \& 327．461 \& 2.075 \& －9，302 \& \& \& \(\cdot 15\) \& \& \& \& \\
\hline \＄6，000 under \(\$ 7.000\) \& 369.414 \& 101.364 \& 298.718 \& 4,166 \& －11055 \& －1．522 \& \& \& \begin{tabular}{l}
369.014 \\
\hline
\end{tabular} \& \begin{tabular}{l}
56,045 \\
\hline 97.198
\end{tabular} \& 27 \& －2．214 \\
\hline \＄7．000 under \(\$ 8.000\)
\(\$ 8.000\) under \(\$ 9.000\) \& \begin{tabular}{l}
4999 \\
447255 \\
\hline 122
\end{tabular} \& 161.245
184.670 \& 401.313
434914 \& 7，797 \& 177．652 \& 3.969 \& － \& \& 499， 122 \& 153，448 \& \& \({ }^{2} .25\) \\
\hline \＄9，000 under \(\$ 10,000\) ． \& 476．064 \& 267，530 \& \[
\begin{aligned}
\& 434,914 \\
\& 465,120
\end{aligned}
\] \& 10.704
9.580 \& －14，305 \& － 2,834 \& \[
\overbrace{2}^{2.767}
\] \& ． 215 \& \begin{tabular}{l}
4477.236 \\
475,527 \\
\hline
\end{tabular} \& \[
\begin{array}{r}
173,966 \\
257,949
\end{array}
\] \& － 57 \& \[
\begin{array}{r}
\bullet 18.552 \\
\bullet \\
\bullet 15.907
\end{array}
\] \\
\hline \＄10，000 under \(\$ 11.000\) \& 423.752 \& 300.012 \& 417,897 \& 10.467 \& －10．121 \& \(\cdot 1.625\) \& － \& － \& 423.536 \& 289.545 \& \(\cdot 217\) \& \(\cdot 6,106\) \\
\hline \＄11，000 under \＄ \(\mathbf{\$ 1 2 . 0 0 0}\) \& 401．620 \& 354.043
413473 \& 390，630 \& 11．152 \& －21．792 \& ． 2.639 \& － \& \& 401.413 \& 342.891 \& \(-217\) \& －14．706 \\
\hline \＄ \& 400.259
326.023 \& 413,473
383,249 \& \begin{tabular}{|l|}
3955478 \\
315917
\end{tabular} \& \begin{tabular}{l}
12,205 \\
10,916 \\
\hline 108
\end{tabular} \& －14．505 \& \(\stackrel{-1.451}{ }\) \& － \& \& 399.675

326023 \& 401，268 \& －588 \& －13．667 <br>
\hline \＄14，000 under \＄15，000 \& 272.651 \& 375，373 \& 268.501 \& 10.830 \& －4，198 \& － 521 \& \& \& 326.023
27.651 \& 372.333
364.544 \& 11 \& －282 <br>
\hline \＄15，000 under $\$ 16.000$ \& 270.887 \& 434，715 \& 270.133 \& 9.584 \& ${ }^{3} 3.416$ \& －1，180 \& － \& － \& 270．887 \& 425.131 \& $\cdot 27$ \& $\cdots 1,400$ <br>
\hline \＄16，000 under $\$ 17,000$ \& 232.853 \& 403.222 \& 231，902 \& 9，752 \& $\stackrel{5,812}{ }$ \& －1．430 \& － \& \& 232.853 \& 393．469 \& ．． \& － <br>
\hline \＄18，000 under \＄19，000 \& 210,613
177,349 \& 454,639
440,848 \& 210.255

171,243 \& $\stackrel{10.761}{\substack{824}}$ \& $\cdot 1,106$ \& ${ }^{498}$ \& － \& － \& | 210.612 |
| :--- |
| 177348 | \& 443,878

433024 \& $\cdots$ \& －22．312 <br>
\hline \＄20，000 under $\mathbf{\$ 2 5 , 0 0 0}$ \& 705．614 \& 2，153，188 \& 699，239 \& \& \& －476 \& \& － \& \& \& \& <br>
\hline \＄25，000 under \＄30．000 \& 468，179 \& 1，954，238 \& 467，436 \& 53.721 \& －6．930 \& －1，935 \& － \& \& 466.964 \& 1，900．516 \& 2.402 \& －54．902 <br>
\hline \＄ $\mathbf{\$ 3 0 . 0 0 0}$ under $\mathbf{\$ 4 0 . 0 0 0 0}$ under $\mathbf{\$ 5 0 . 0 0 0}$ \& 596．329 \& 3，788，989 \& 590，401 \& 80.764 \& $\bigcirc$ \& ． 132 \& \& \& 596.212 \& 3．628，225 \& 1，993 \& 50.393 <br>
\hline \＄40．000 under \＄50．000 \& 310.690

294059 \& | $3.012,665$ |
| :--- |
| $4.516,954$ |
| 1.40, | \& 310,260

291704 \& 65.184
124881 \& $\cdot 1.618$
-3.367 \& － 607

.150 \& － \& － \& | 310.218 |
| :--- |
| 2983 | \& 2.947 .481 \& 4.584 \& 144.314 <br>

\hline \＄75，000 under $\$ 100,000$ \& \& \& \& \& \& \& \& \& \& 4，392．074 \& 14.739 \& 689,343 <br>
\hline \＄100，000 under \＄200，000 \& 97，964 \& ＋4，674．444 \& 92.244

96.965 \& ＋50．446 \& \& \& 二 \& － \& | 91.936 |
| :--- |
| 97646 | \& 2．352．120 \& 5.206 \& 346.122 <br>

\hline \＄200，000 under $\$ 500,000$ \& 29，199 \& 3，474．275 \& 29.106 \& －97，993 \& $\cdots$ \& $\cdots$ \& \& \& ${ }_{29} 97.097$ \& | 4．556．957 |
| :--- |
| 3.376282 | \& $\begin{array}{r}11.717 \\ 6.170 \\ \hline\end{array}$ \& 885.188

915,100 <br>
\hline \＄500，000 under \＄1，000，000 \& 4.367 \& 1，287，049 \& 4．341． \& 42.560 \& \& \& \& \& 4.362 \& 1，244，488 \& 1.597 \& 947，962 <br>
\hline \＄1，000，000 or more ．．．． \& 1，797 \& 1，824，670 \& 1，782 \& 67，649 \& － \& － \& － \& － \& 1，793 \& 1，756．821 \& 853 \& 1.044 .708 <br>
\hline Total nontaxable returns \& 117，764 \& 39，422 \& 117，764 \& 39，422 \& 43，565 \& 8，875 \& 13，138 \& 1，671 \& － \& － \& 4，97 \& 109.199 <br>
\hline All returns．summary： \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline Under \＄5，000 \& 244.590 \& \& 59.692 \& 710 \& －5，561 \& －218 \& \& \& 233,140 \& 14.792 \& 4.306 \& <br>
\hline \＄5，000 under $\$ 10.000$ \& ${ }_{1}^{2.242 .567}{ }_{1}$ \& 787.190 \& 2.016 .220 \& 48.583 \& 115.644 \& 21.261 \& 25.101 \& 2.320 \& 2．153，317 \& 738.607 \& －3．036 \& －37．076 <br>

\hline \＄15，000 under \＄20，000 \& | $1,184.353$ |
| :--- |
| 1.8023 | \& 2，205．223 \& $1,800,431$

1,125996 \& \& | 61,628 |
| :--- |
| 13.454 | \& 9.319

3.824 \& \& \& $1,823,298$
1.130 .626 \& 1.770 .580
$2,149.999$ \& －1．033 1.317 \& －34，764 <br>
\hline \＄20，000 or mose． \& 2，602，329 \& 29，023，514 \& 2，585，365 \& 766，813 \& 14，397 \& 4,709 \& \& \& 2，595，400 \& 28，256，701 \& 52.852 \& $\begin{array}{r}31.785 \\ 4.705 .512 \\ \hline\end{array}$ <br>
\hline
\end{tabular}

Table 2 —Returns of Taxpayers Age 65 or Over：Selected Income and Tax Items，by Size of Adjusted Gross Income—Continued

| Siese of adursted gross income | Additional tax for tax preterences |  | Total income tax |  | All other taxes |  | Earned income credit used to oftsel all other taxes |  | Total lax liability |  | Earned income creatit retundable portion |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of retums | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returme | Amount |
| Al returs total． | （55） | （56） | （57） | （58） | （59） | （80） | （61） | （62） | （63） | （84） | （85） | （86） |
|  | 42，831 | 370，921 | 7，946，193 | 33，301，599 | 871，932 | 582，270 | 17，779 | 3，886 | 8，130，477 | 33，879，983 | 75，206 | 15，805 |
| No adiusted gross income | ${ }^{\cdot} 1.264$ | $\cdots 17,116$ | $\cdots{ }^{\prime}, 134$ | ${ }^{\cdot} 18,562$ | 9.146 | 4.834 | 2.341 | －688 | 8.475 | 22.639 | $\cdot 3.128$ | －245 |
| \＄1 under \＄1，000． |  |  |  |  | 9.533 | 1.746 |  |  | 9.533 | 1.814 | 4.463 | －556 |
| \＄1，000 undor $\$ 2.000$ | $\cdot 10$ | .20 | $\stackrel{\square}{-10}$ | － 20 | 21．170 | 2，203 5 5 7 |  | ：196 | 18.643 <br> 27.969 <br> 18. | 2.026 <br> 5.725 |  | －1，284 |
| 32.000 under 53.000 $\$ 3.000$ under 54.000 | $\stackrel{+128}{-}$ | －551 | ${ }_{-2.551}{ }^{-128}$ | －1．586 | 29.803 37.949 | 5,461 7,553 | －1，962 | －507 | 37，969 | 8，632 | $\cdot 6.313$ | 1.183 -1.267 |
| \＄4．000 under $\$ 5.000$ |  |  | 229.717 | 11，759 | 29，782 | 7，251 | $\cdot 1,784$ | $\cdot 372$ | 253，434 | 18，637 | 13，559 | 3.851 |
| \＄5，000 under \＄6，000 |  |  | 362.018 | 56,045 | 27.447 | 6.691 | －799 | $\stackrel{288}{ }$ | 381.110 | 62.449 | $\cdot 4.491$ | －1．330 |
| \＄5．000 under $\$ 7.000$ | －27 | －169 | 369.441 499.122 | 97.367 153.448 | 29.581 <br> 35.795 | －8，569 | －1．516 | ${ }^{-689}$ | 383.342 <br> 507.749 | 102.167 <br> 162.297 | －10．129 | ${ }_{3}$ |
| \＄8，000 under \＄9，000 | －572 | － 554 | ${ }^{447.808}$ | 174.520 | 40.915 | ${ }^{13,360}$ | －1．511 | $\cdot{ }^{-234}$ | 455．411 | 187，646 | 887 | $\cdot 114$ |
| \＄9．000 under 510.000 | －538 | －691 | 476，065 | 258，640 | 28.535 | 9.007 | 531 | ${ }^{62}$ | 477．457 | 267.585 |  |  |
| \＄10．000 under $\$ 11.000$ | $\cdot 217$ | － 201 | ${ }^{423.753}$ | 289， 746 | 32．657 | 12．226 | － | 二 | 427.039 40183 | 301.972 354.816 | － |  |
| \＄11．000 under \＄12．000 | ${ }_{-588}$ | 1．506 | 400.633 <br> 40 | 444， 4 4，84 | 25，786 | 10．276 | － | 二 | 401,286 | 354,120 <br> 412,120 | － |  |
| \＄13，000 under \＄14．000 |  |  | ${ }^{326.023}$ | 372.333 | 16，047 | 6．251 | － |  | 326．513 | 378.584 |  |  |
| \＄14，000 under \＄15，000 | $\cdot 11$ | －26 | 272，662 | 364，569 | 17，255 | 7，399 |  |  | 272，748 | 371，968 |  |  |
| \＄15．000 under $\$ 16.000$ | $\cdots$ | －129．9 | ${ }^{270.888}$ | ${ }^{425,203}{ }^{\text {² }}$ | 17，345 | 11.427 | 二 | － | 272.355 | 436.630 | － | － |
| \＄16，000 under $\$ 17.000$ $\$ 17.000$ under \＄18．000 |  |  | 232，854 | －${ }_{456,081}$ | 16,150 <br> 16,257 <br> 17 | 9.576 9,209 |  | － | 239．510 | 4035．129 |  |  |
| $\$ 17.000$ $\mathbf{\$ 1 8 . 0 0 0}$ under under $\$ 189.0000$ | .24 | －1．580 | 边 2310,652 | 444，228 | 18，824 | 8，767 | － | － | 212382 | ${ }^{4552994}$ | － |  |
| \＄19，000 under \＄20，000 | $\cdot 11$ | ＇60 | 177，359 | 433，084 | 17.658 | 7.553 |  |  | 177，490 | 440．637 |  |  |
| \＄20，000 under \＄25．000 | $\cdot 1.883$ | $\stackrel{2.306}{ }$ | 705.628 | 2．104，043 | 56.631 | 37，278 | － | － | 708,369 | 2，141，321 | － |  |
| \＄25，000 under $\$ 30.000$ | 2.402 1.384 | 3.782 <br> 3.908 | 468．219 596.346 | $1,904,278$ <br> $3.632,133$ | ¢ 72.717 | 40.275 60.205 |  |  | －466，223 | 1，944．552 <br> $3.692,338$ | \＃ |  |
|  | 1.384 <br> 2.63 | 13，566 | － 390.346 | 3， $3,617,047$ | －49，144 | 60.296 | － |  | 310.726 | 3.021 .343 |  |  |
| \＄50．000 under \＄75．000 | 13,715 | 54，938 | 294，725 | 4，447，011 | 73，911 | 103．399 | －1 |  | 294.736 | 4．550．410 | － |  |
| \＄75，000 under \＄100．000． | 4.470 | 41,771 | 92.360 | 2，393，891 | 21.840 | 37.787 | －1 | － | 92.361 | 2.431 .678 | － |  |
| \＄100．000 under \＄200．000 | 7.945 3.506 | 64,431 <br> 75.440 | －98，651 | ${ }_{3.45 \% .722}^{4.621 .388}$ | 29.098 9.825 | 46,452 17,902 | 二 | － | ${ }^{99} 9$ | 3．469．624 | － |  |
| \＄500，000 under \＄1，000，000 | 795 | 35，763 | 4.400 | 1．280．251 | 1，714 | 4.578 | － |  | 4，401． | $1.284,829$ | － |  |
| \＄1，000，000 or more． | 420 | 51.503 | 1，813 | 1．808，324 | 851 | 4.990 |  | － | 1，813． | 1，813，314 |  |  |
| Taxable returna，total | 42，831 | 370，921 | 7，946，193 | 33，301，599 | 674，401 | 527，243 | － | － | 7，946，193 | 33，828，841 | － | － |
| No adiusted gross income | 1.263 | 17.048 | 2.133 | 18，494 | 463 | 501 | － | －i | 2.133 | 18.995 | － | － |
| \＄1 under 51.000 | $\ldots$ | $\cdots 88$ | $\ldots$ |  | － | $\cdots$ | － |  | $\because$ | $\because$ | 二 | － |
| \＄1．000 under $\$ 2.000$ | － 912 | ${ }_{-851}$ | $\bigcirc \cdot 128$ | $\because 88$ | 二 |  |  |  | $\cdot 128$. | －951 |  |  |
| \＄3．000 under $\$ 4.000$ |  |  | $\cdot 2.551$ | ${ }^{11.586}{ }^{\text {² }}$ | $\cdot{ }^{-7201}$ | $\cdots 109$ |  |  | $\cdot 2.551$ ， | $\cdot 1,693$ |  |  |
| \＄4．000 under \＄5．000 |  |  | 229.717 | 11．759： | 4，281 | ${ }_{1,213}$ |  |  | 229.717 | 12.972 |  |  |
| \＄5，000 under 56.000 |  |  | 362.018 | 56．045 | 7.556 | 1，519！ | － | － | 362.018 | 57，564 | － |  |
| \＄56．000 under 57.000 | －27 | －169 | 369，444 | 997，367 | 14.717 26.746 | 4，${ }^{4} 563114$ |  |  | 369.441 499.122. | 101．931 | － |  |
| \＄7．000 under 58.0000 | －572 | $\cdot 554$ | 499.122 447808 | 153,448 174.520 | 26.746 33.312 | － 6.114 |  | － | 499．122； | 185．232 | － |  |
| \＄9，000 under $\$ 10,000$. | $\cdot 538$ | －691 | 476，065 | 258，640 | 27，143！ | 8.142 |  |  | 476.065 ： | 266.782 | － |  |
| \＄10，000 under $\$ 11,000$ | －217 | ． 201 | 423.753 | 289.746 | 29.371. | 10.767 i | － | － | 423．753： | 300.513 | － |  |
| \＄11，000 under \＄12，000 | － 217 | $\cdot 1.506$ | ${ }^{401.630}$ | 344．397 | ${ }_{24}^{25,748}$ | 10．2781 |  |  | ${ }^{400.630} \mathrm{i}$ | 354.675 411.542 |  |  |
| \＄12．000 under \＄13．000 | －588 | －577 | 400.263 326.023 | 401.845 372.333 | 24.763 15.557 |  | － |  | 400.263 36.023 | － 31178.545 |  |  |
| \＄$\$ 14.000$ under $\$ 15.000$ | $\cdot 11$ | $\cdot 26$ | 272，662 | 364．569 | 17，169 | 7，283 | － | － | 272.662 | 371，853 | － |  |
| \＄15．000 under $\$ 16.000$ | $\cdots 27$ | ${ }^{\cdot 129}$ | 270.888 | 425.203 | 15.878 | 9.683 | － | － | $270.888{ }^{\text {a }}$ | 434.886 | － | － |
| \＄16，000 under 517.000 |  |  | 232．854 | 393．526 | ${ }^{15,737}$ | 9，354 |  |  | 232．854 | ${ }_{4}^{402.888}$ |  |  |
| \＄17，000 under \＄18，000 | $: 34_{48}^{4}$ | －1，586 | 238.926 <br> 210.652 <br> 1 | 456,081 444.228 | 15,673 <br> 17.094 | 8.966 6.731 | － |  | － 238.986 | 465.047 450.959 | － |  |
| \＄19，000 under \＄20．000 | $\cdot 11$ | ${ }_{-60}$ | ${ }^{2177.559}$ | 433．084 | 17，527 | 7.1911 | － |  | 177.359 | 440.276 | －1 |  |
| \＄20．000 under $\mathbf{\$ 2 5 . 0 0 0}$ | $\cdot 1.883$ | $\cdot 2.306$ | 705.628 | 2，104．043 | 53.890 | 33.725 ＇ | － | － | 705.628 | 2．137，768 | － |  |
| \＄25．000 under $\$ 30.000$ | 2.402 | 3.762 | 468.219 | 1．904．278 | 52．711｜ | 40．246 | － | ＝ | － 468.219 | $1,944,523$ <br> 3,69194 |  |  |
| \＄30，000 under 540,000 $\mathbf{5 4 0 , 0 0 0}$ under 550,000 | 1，384 | 3.908 | 596，346 | 3．632，133 | 72.176 <br> 49 <br> 49 <br> 130 | 59.815 60.259 | － | － | 596.346 310.712 | $3.691,947$ <br> 3.021 .306 <br> 1 | － |  |
| \＄540，000 under | － $\begin{array}{r}2,633 \\ 13,715 \\ \hline\end{array}$ | 13,566 54,938 | 310.712 294,725 | $2,961,047$ 4.447 .011 | 49， 73,800 | $\begin{array}{r}\text { 50，259 } \\ 103,275 \\ \hline\end{array}$ | － | － | 294．725， | 4．0250．286 |  |  |
| \＄75，000 under \＄100，000 | 4.470 | 41.771 | 92.360 | 2，393，891 | 21.839 | 37.784 | － | － | 92.360 | 2.431 .676 | － |  |
| \＄100．000 under 5200.000 | 7.945 | 64.431 | 98.651 | 4.621 .388 | 29.021 | 46．139 | － | ＝ | ${ }^{98,651}$ | 4，667．527 | － |  |
| \＄200，000 under $\$ 55000.000$ | 3.506 | 75.440 | 29，335 | 3．451．722 | 9.815 | 17.690 | － |  | 29.335 | 3，469．412 |  |  |
| \＄$\$ 1,000,000$ or more $\ldots .$. | ${ }_{420}$ | 35.763 51.503 | ${ }_{1}^{4.8189}$ | 1，808，324 | 1.75 | 4.950 | － | － | ${ }_{1.813}$ | 1，813，314 | －！ | － |
| Total nontaxable returns | － | － | － | － | 197，531 | 55，028 | 17，779． | 3，806 | 184，200 | 51，141 | 75，200 | 15，005 |
| All returns，summary： |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \＄5，000． | － 1,402 | ${ }_{-1,414}^{17.686}$ | 234,540 2，154，454 | 32.478 740.020 | 197.383 162.273 1 | 29.047 46.959 | 11.063 6.716 | 2.052 1.835 | $\begin{array}{r}355.396 \\ \text { 2．205．069 } \\ \hline\end{array}$ | 59.474 785.144 | 45.370 29.838 | ${ }_{7}^{7.610}$ |
| \＄10．000 under \＄15．000 | －1，033 | $\cdot 2.310$ | 1，824，331 | 1．772．890 | 117.696 | 46.571 |  |  | 1．829．419 | 1．819．461 | － |  |
| ${ }_{\$ 150000} \mathbf{5 1 5 0 0 0}$ undor $\$ 20.000$ |  | 2.124 | $1.130,679$ | 2．152．123 | 86.234 | 46.532 | － | － | 1．135．004 | 2．198．655 | － |  |
| \＄20，000 or more．．．． | 39，153． | 347，387 | 2，602，189 | 28，604，088i | 368，346． | 413.161 |  | － | 2，605，589 | 29，011，250 |  |  |




Table 3.-Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Slze of Adjusted Gross Income, 1981
[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Size of ediusted gross income | Total itamized deductions |  | Excess hernized deductions |  | Medical and dental expense deduction |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Anoum | Number of returns | Amount | Total |  | One-hali insurance premium not subiect to reduction by 3 percent of adiusted groas income |  | Total expendtures for medicine and druga |  |
|  |  |  |  |  | Number of returns | Amount | Number of returns | Amount | Number of returns | Anount |
|  | (1) | (2) | (3) | (4) | (5) | (8) | (7) | (8) | (8) | (10) |
| Total | 2,922,200 | 25,639,871 | 2,913,737 | 17,041,805 | 2,679,197 | 5,480,840 | 2,541,486 | 341,985 | 1,646,382 | 588,704 |
| Under 35,000 | 56,540 | 289.819 | 56.467 | 137,689 | 52,394 | 96,082 | 44,025 | 6,047 | 45,21 | 13,088 |
| \$5,000 under \$10,000.. | 414.521 | 2,168,989 | 411,488 | 1,052,319 | 401,573 | 1,176.694 | 366,324 | 48,156 | 280,887 | 90,796 |
| \$15,000 under \$20,000 | 456,223 | $2,470,383$ $2,099,325$ | 456,223 373,279 | 1,188,102 | 436,886 | 1.027.618 | 403,048 | 54,765 | 309,215 | 110.645 |
| \$20,000 under \$25,000 | 310,176 | 1,835,273 | 308,434 | 915,018 | 358,781 284.674 | 474,677 | 352,163 273,990 | 46,867 38,100 | 230,461 175,773 | 85,252 |
| \$25,000 under \$30,000 | 246,130 | 1,808,937 | 246.130 | 880,809 | 224,312 | 404,197 | 212,571 | 28,450 | 136,782 | 71,222 42,065 |
| \$30,000 under \$40,000 | 371,912 | 2.755,387 | 371,912 | 1,618,758 | 331,780 | 598,338 | 318,609 | 43,090 | 188,853 | 65,864 |
| \$40,000 under \$50,000. | 233,858 | 1,918,005 | 233,858 | 1,216,341 | 209,350 | 272,238 | 201,171 | 26,342 | 113. |  |
| \$50,000 under \$75,000.. | 242,376 | 2,777,873 | 242,376 | 2,014,162 | 207,148 | 390,497 | 200,538 | 27,487 | 95,518 | 44,029 |
| \$75,000 under \$100,000. | 85,124 | 1,385,827 | 85,124 | 1,093,421 | 70,688 | 143,177 | 70,403 | 9,806 | 25,873 | 13,480 |
| \$100,000 under \$200,000 | 93,801 | 2,497.122 | 93,601 | 2,202,040 | 74,858 | 161,988 | 72,519 | 9,518 | 29.425 | 12,686 |
| \$200,000 under \$500,000 ... | 28.686 | 1,857.678 | 28,696 | 1,768,974 | 22,182 | 73,370 | 21,722 | 2,800 | 6,263 | 3,887 |
| $\begin{aligned} & \$ 50,000 \text { under } \$ 1,000,000 . \text {.. } \\ & \$ 1,000,000 \end{aligned} \text { or more........... }$ | 4,343 <br> 1,805 | 783,355 $1,214,116$ | 4,343 1,805 | $\begin{array}{r} 769,657 \\ 1,208,474 \end{array}$ | $\mathbf{3 , 2 1 8}$ $\mathbf{1 , 2 5 8}$ | $\begin{array}{r} 11,741 \\ 4,140 \end{array}$ | $\begin{aligned} & 1,160 \\ & 3,162 \\ & 1,242 \end{aligned}$ | $\begin{array}{r}2,404 \\ \hline 155 \\ \hline\end{array}$ | $\begin{array}{r}6,234 \\ 258 \\ \hline\end{array}$ | 656 238 |
| Stze of aduated grose income | Medical and dental expense deduction - Continued |  |  |  |  |  | Taxes paid deduction |  |  |  |
|  | Medicine and drugs in excess of 1 percent of eciusted groas income |  | Total medical and dental experses |  | Medicel and dental expersses in excess of 3 percent of adjusted gross income |  | Total |  | State and local income taxes |  |
|  | Number of returns | Armount | Number of returne | Amount | Number of returns | Amount | Number of returns | Amount | Number of returna | Anount |
|  | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (18) | (20) |
| Total |  | 14,845 11,642 <br> 1062  |  | 2,346,203 | 0,678,880 | 1,813,118 | $5,138,05 \cdot$ | 2,867,912 | 8,023,646 | 2,149,905 | 3,942,679 |
| Under \$5,000. |  |  |  | $\begin{array}{r} 50,393 \\ 390,255 \end{array}$ | $\begin{array}{r} 94,745 \\ 1,215,975 \end{array}$ | 50,393 | 90,035$1,128.539$ | 55,044389,537 | $\begin{array}{r} 52,977 \\ 317,380 \end{array}$ | $\begin{array}{r} 14,093 \\ 186,972 \end{array}$ | $\begin{array}{r} 3,174 \\ 37.808 \end{array}$ |
| \$5,000 under \$10,000... | 248,987 | 69,141 | 389.030 |  |  |  |  |  |  |  |
| \$10,000 under \$ $\$ 15,000$ | 231,837 | 76,501 | 411,314 | 1.120,729 | 380,215 | 1,128,539 | 437,138 | 515,835 | 287,580288,876 | $\begin{aligned} & \mathbf{3 7 , 8 0 8} \\ & 94,642 \end{aligned}$ |  |
| \$15,000 under \$ $\$ 20,000$ | 161,918 | 50,769 | 321,046 | 785,519 | 289,128 | 587,812 | 374,210 | 559,048 |  | 145,219 |  |
| \$20,000 under \$25,000 | 109.084 | 39,859 | 243,332 | 591,075 | 200,237 | 439,880 | 309,723 | 557,631 | 253,395 182,814 |  |  |
| \$25,000 under \$30,000 | 51,077 | 16,921 | 200,146 | 523,306780,131 | 148,455 | $\begin{aligned} & 375,747 \\ & 553,246 \end{aligned}$ | 244,514 | $\begin{aligned} & 513,403 \\ & 957,178 \end{aligned}$ | $\begin{aligned} & 189,873 \\ & 318,622 \end{aligned}$ | $\begin{aligned} & 178,191 \\ & 453,021 \end{aligned}$ |  |
| \$30,000 under \$40,000 | 72,817 | 23,552 | 264,291 |  | 181,912 |  | 233,858 777,606 |  |  |  |  |
| \$40,000 under \$50,000 | 43,674 | 11,440 | 165,250 | $\begin{aligned} & 410,137 \\ & 572,254 \\ & 210,562 \end{aligned}$ | 81,270 | 245,808 |  |  |  | $210,097$ | 378,359 585,551 332,934 |
| \$50,000 under \$75,000 | 24,406 | 11.430 | 163,022 |  | 79,509 | 363,010 | 242,376 | 1,098,075 | 206,486 |  |  |
| \$75,000 under $\$ 100,000$. | 4.753 | 2,088 | 56,172 |  | 15,944 | 133,371 | 84,550 | 560,071 | 76,062 |  |  |
| \$100,000 under ${ }^{\text {S }} \mathbf{3} 200,000$ | 1,3662385 | 1898 | 59,740-256,682 |  | 13,968 <br> 2,694 | 152,47070,570 | 93,601 - 963,441 |  | 81,216$\mathbf{2 3 , 5 7 1}$ | 849,784 |  |
| \$200,000 under $\$ 500,000$ |  |  | 17,376 |  |  |  | 26,673 615,799 |  |  | 453,641 |  |
| \$500,000 under \$1,000,000. |  | 8 | $800 \quad 10,920$ |  | 292 | 11,336 | $4,340$ | 227,838 |  |  |  |
| \$1,000,000 or more ..... |  |  |  |  | 70 | 3,885 | 1,802 307,365 |  | $1,0<1$ | 285,211 |  |
| Stee of adiuated grose incorme | Taxas peld deotuction - Contimued |  |  |  |  |  | Interest paid deduction |  |  |  |  |
|  | Reed entate taxee |  | General sates tixes' |  | Personal property taxea |  | Total |  | Home mortgage interest |  |  |
|  | Number of returns | Amount | Number of returns | Anoum | Number of return | Amoum | Number of returns | Amount | Number of returns | Amount |  |
|  | (21) | (2) | (23) | (24) | (25) | (28) | (27) | (28) | (29) | (30) |  |
| Toter | 2,300 | 2,770,222 | 3,198,080 | 1,041,725 | 1,147,081 | 183,797 | 1,669,484 | 4,530,137 | 943,753 | 1,829,740 |  |
| Under \$5,000 | $\begin{array}{r} 42,369 \\ 282,480 \end{array}$ | $\begin{array}{r} 40,893 \\ 194,393 \end{array}$ | $\begin{array}{r} 52,558 \\ 410,844 \end{array}$ | $\begin{array}{r} 7,880 \\ 72,125 \end{array}$ | $\begin{array}{r} 17,680 \\ 124,151 \end{array}$ | $\begin{array}{r} 720 \\ 10,023 \end{array}$ | $\begin{array}{r} 32,108 \\ 217,866 \end{array}$ | $\begin{array}{r} 60,000 \\ 300,506 \end{array}$ | 24,491 45,269 |  |  |
| \$5,000 under \$10,000 |  |  |  |  |  |  |  |  | $125,077$ | $\begin{array}{r} 45,289 \\ 183,822 \\ 207,486 \end{array}$ |  |
| \$10,000 under $\$ 15,000$ | $\begin{aligned} & 352,697 \\ & 314,666 \end{aligned}$ | 303,348 | $\begin{aligned} & 488,247 \\ & 425,793 \end{aligned}$ | $\begin{array}{r} 98,770 \\ 101,991 \end{array}$ | 177,099 | 14,817 | $\begin{aligned} & 227,705 \\ & 223,485 \end{aligned}$ | 348,013414.006 | 144,218 207,486 |  |  |
| \$15,000 under \$20,000 |  | 295,950 |  |  |  | $\begin{aligned} & 11,088 \\ & 14,023 \end{aligned}$ |  |  | 141,356 248,156 |  |  |
| \$20,000 under \$25,000 | $\begin{aligned} & 314,686 \\ & 281,437 \end{aligned}$ | 254,943 | $\begin{aligned} & 425,793 \\ & 358,956 \end{aligned}$ | $\begin{gathered} 103,443 \\ 88.282 \end{gathered}$ | $\begin{gathered} 128,629 \\ 95,044 \end{gathered}$ |  | 194,594 333,726 |  | 11,795 | 181,772 |  |
| \$25,000 under \$30,000 | 213,336299,097 | 233,960 | 281,369 |  |  | 10,884 | 153,047 | 326,990 | 96,888 | 194,393 |  |
| \$30,000 under \$40,000 |  | 313,617 | 428,226 | 157,076 | 141,314 | 21,314 | 217,787 | 513,748 | 111,941 | 217,050 |  |
| \$40,000 under \$50,000 | 197.531 | 254,033 | 262,835 | 118,085 | 112,074 | 22,564 | 121,042 | 284,054 | 83.231 | 147.628 |  |
| \$50,000 under \$75,000. | 209,784 | 348,204 | 272,760 | 129,328 | 106,103 | 22,033 | 143.100 | 475,991 | 71,290 | 194, 197 |  |
| \$75,000 under \$100,000. | 75,083 | 157,667 | 96,471 | 55,600 | 42,220 | 11,798 | 56.650 | 255,352 | 21,438 | 62,136 |  |
| \$ $\$ 100,000$ undsr $\$ 200,000$ | 80,650 | 212,400 | 100,314 | 69.287 | 40.872 | 21,856 | 57,840 | 580,687 | 22,886 | 79,959 |  |
| \$200,000 under $\$ 500,000$ | 25,833 | 109,790 | 31,601 | 27.358 | 12,530 | 15,693 | 19,822 | 347.579 | 7,692 | 45,138 |  |
| \$500,000 under \$1,000,000. | 3.971 | 28,000 | 4,671 | 6,720 | 1,852 | 5,953 | 3,042 | 147.582 | 1.037 | 7.584 |  |
| \$1,000,000 or more....... | 1.666 | 23,683 | 2,002 | 5,802 | 797 | 6,212 | 1,33¢ | 232,882 | 423 | 4,150 |  |
|  | interest paid d Contir | ction - |  |  | Contritutions | duction |  |  | Miscollanooua | oduction |  |
| Size of endurted groee incorne | All other | rest | Tote |  | Cash contr | tions | Other than contriout |  | Tota |  |  |
|  | Number of roturns | Amourt | Number of returns | Amount | Number of returna | Amount | Number of returns | Amount | Number of returna | Armoum |  |
|  | (31) | (32) | (33) | (3) | (35) | (36) | (37) | (38) | (39) | (40) |  |
| Total | 1,372,82, | 2,700,397 | 2,715,878 | 5,748,782 | 2,704,476 | 4,423,912 | 648,729 | 1,529,643 | 2,390,023 | 1,858,464 |  |
| Under \$5,000 | 19,874 | 14,732 | 47,449 | 33,788 | 45,61.1 | 33,238 | 4,456 | 11,534 | 40,515 | 46,773 |  |
| \$5,000 under \$10,000.. | 177,127 | 116,885 | 352,400 | 277,773 | 350,273 | 269,020 | 65.788 | 10,742 | 283,180 | 94,633 |  |
| $\$ 10,000$ under $\$ 15,000$ $\$ 15.000$ under $\$ 20.000$ | 169,936 | 140,527 | 411,390 | 453.510 | 410,040 | 420.245 | 66,196 | 21,508 | 350,688 | 125,384 |  |
| \$15.000 under \$20.000 | 186,187 | 164,851 | 355,362 | 365,465 | 355,364 | 340,557 | 88,589 | 24,338 | 311,892 | 116,125 |  |
| \$20.000 under $\$ 25.000$ | 159,613 | 141,054 | 297,434 | 359,091 | 296,987 | 337,658 | 59,658 | 27,267 | 284,991 | 106.746 |  |
| \$25,000 under $\$ 30,000$ | 139,081 | 132,007 | 227,310 | 273,337 | 227,310 | 250,635 | 69,441 | 23,534 | 218,821 | 91,001 |  |
| \$30,000 under \$40,000 | 181,780 | 298,600 | 357,602 | 474,328 | 355,807 | 412,831 | 109,302 | 55,364 | 327,834 | 213,797 |  |
| \$40,000 under \$50,000 .... | 99.920 | 116,427 | 224,816 | 458,126 | 224,020 | 374.730 | 57,855 | 67,850 | 203,470 | 145,980 |  |
| \$50,000 under \$75,000. | 120.726 | 281,783 | 234,442 | 541.428 | 233,657 | 456,320 | 65,821 | 72,488 | 207,158 | 271.884 |  |
| \$75,000 under \$100,000... | 49,601 | 193,215 | 82,740 | 302,144 | 81,447 | 214.479 | 23,331 | 72.921 | 72,168 | 105.084 |  |
| \$100,000 under \$200,000 | 52,584 | 429,726 | 90,920 | 838,891 | 80,437 | 468,495 | 28,588 | 213,227 | 78,892 | 223,014 |  |
| \$200,000 under \$500,000... | 18,312 | 302,441 | 27,986 | 682,840 | 27.814 | 383.776 | 10,758 | 330,636 | 24,936 | 158,091 |  |
| \$500,000 under \$1,000,000. | 2.835 | 139,908 | 4,273 | 325,260 | 4.198 | 182.205 | 1,985 | 190,098 | 3,865 | 70.935 |  |
| \$1,000,000 or more ........................... | 1,248. | 228,742 | 1,770 | 560,703 | 1.718 | 270,504 | 940 | 40e,134 | 1,611 | 88.017 |  |

NOTE: Dotell may not add to total because of rounche


[^0]:    *Individual Returns Analysis Section. Prepared under the direction of David Paris, Chief. Staff assistance provided by Bert Ager.

[^1]:    ${ }^{2}$ Since each taxpayer did not report the same sources of income, averages were computed using the number of returns reporting that source of income.
    ${ }^{2}$ Due to a change in tax law, interest received and dividends in adjusted gross income were not. reported separately for 1981.

[^2]:    ${ }^{1}$ Since each taxpayer did not report the same sources of income, averages were computed using the number of returns reporting that source of income.
    ${ }^{2}$ Due to a change in tax law, interest received and dividends in adjusted gross income were not reported separately for 1981.

[^3]:    ${ }^{1}$ For 1979 and 1980, exclusion only applied to dividends.
    ${ }^{2}$ For 1979 and 1980, this line included only dividends in AGI.
    ${ }^{3}$ Both the number of returns and the amount of tax credits for 1981 increased significantly because of the inclusion of the rate reduction credit in this total. The rate reduction credit was a 1.25 percent tax cut introduced by the Economic Recovery Tax Act of 1981 and was available to all taxpayers.
    NOTE: Detail may not add to total because of rounding.

