Taxpayers Age 65 or Over, 1977-1981

By Dan Holik and John Kozielec *

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-year 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 1978 1979 1980	8,370,125 8,661,655 8,994,420	86,634,640 89,771,551 92,694,302 93,902,469 95,396,123	9.26% 9.32 9.34 9.57 10.35

^{*}Individual Returns Analysis Section. Prepared under the direction of David Paris, Chief. Staff assistance provided by Bert Ager.

Figure B.	Population	Age	65 or	Over	and	Tax	Return	Filings,	Actual	and Projected:	1950	to 2010 1
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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	180,671,000 205,052,000 227,658,000 249,731,000 267,990,000	12,397,000 16,675,000 20,107,000 25,708,000 31,799,000 35,036,000 39,269,000	8.14% 9.23 9.81 11.29 12.73 13.07 13.87	1,949,071 5,214,157 6,913,144 8,994,420 12,090,000 13,570,000 15,570,000

¹Population 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 (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 well 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, age 65 or over	Surviving spouse age 65 or over
1977	\$3,700	\$4,700
1978	3,700	4,700
1979-81	4,300	5,400
Tax Year	Married couple, one spouse age 65 or over	Married couple, both spouses age 65 or over
1977	\$5,450	\$6,200
1978	5,450	6,200
1979-81	6,400	7,400

AVERAGE ADJUSTED CROSS 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 All Other Taxpayers, 1977-81

	Average adjusted gross income				
Tax year	Taxpayers age 65 or over	All other taxpayers			
1977	\$17,350 17,810 19,523 20,950 22,205	\$17,024 18,094 19,562 21,066 22,460			

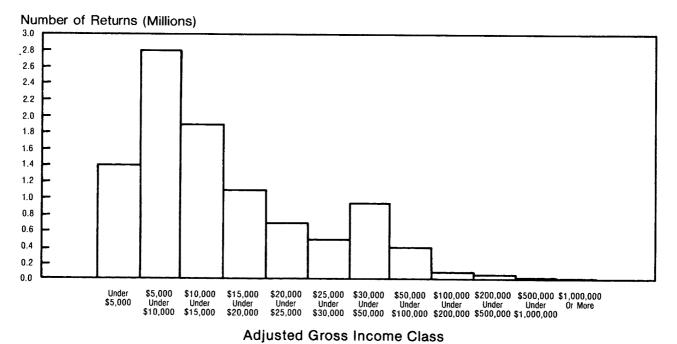
Changes in the distribution of the number of returns filed by size of adjusted gross income for elderly taxpayers and all other taxpayers are presented in Figure D. Proportionately more taxpayers age 65 or over reported adjusted gross incomes of less than \$20,000 when compared with all other taxpayers.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

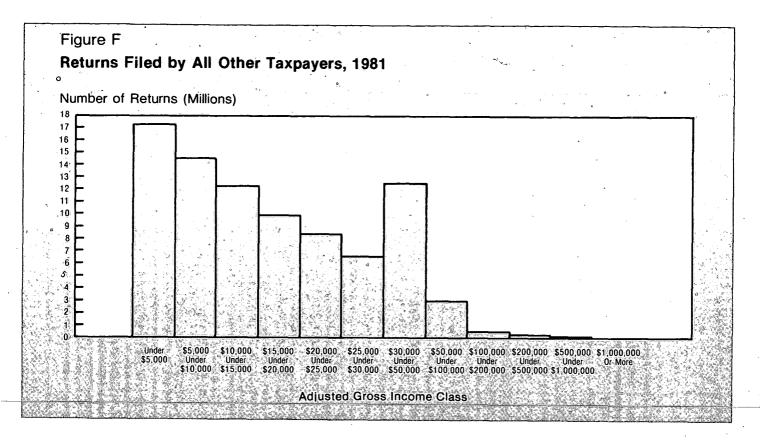
Differences between these groups also occurred at high income levels. Proportionately, more taxpayers age 65 or over reported adjusted gross incomes of \$1 million or more when compared with all other taxpayers. Consequently, while the differences between the average incomes were not large, the distributions 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	8.8%	
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 \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 under \$1,000,000	2,694,621	1,393,987 2,840,000 1,884,710 1,144,550 713,149 470,027 909,678 387,760 98,883 29,356 4,404 1,815	64.6	21,007,556 16,648,198 13,015,531 10,709,526 7,429,096 4,132,027 4,450,964 989,867 184,249 34,501 3,527 1,127	17,352,389 14,810,878 12,308,450 9,853,644 8,403,987 6,735,255 12,478,047 3,054,960 417,633 88,736 10,354 3,471	-17.4 -11.0 -5.4 -8.0 13.1 63.0 180.3 208.6 126.7 157.2 193.6 208.0	







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 number 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

		Selected components o	f adjusted	gross income	
Tax Year	Salaries and wages	Total interest received and dividends in adjusted gross income	Interest received	Dividends	Pensions and annuities
	(1)	(2)	(3)	(4)	(5)
1977 1978 1979 1980	9,127 9,781 10,928	\$8,190 9,183 9,843 11,878 10,381	\$3,546 3,860 4,372 5,906 (²)	\$4,644 5,323 5,521 5,972 (²)	\$4,583 4,992 5,314 5,652 6,218

¹Since each taxpayer did not report the same sources of income, averages were computed using the number of returns reporting that source of income.

Figure H.--Average Sources of Adjusted Gross Income Reported on All Returns by Year, All Other Taxpayers, 1977-1981

Tax Year	Selected components of adjusted gross income							
Tax Toal	Salaries and wages	Total interest received and dividends in adjusted gross income	Interest received	Dividends	Pensions and annuities			
	(1)	(2)	(3)	(4)	(5)			
1977	13,775 14,997	\$2,911 3,140 3,342 3,887 3,486	\$788 845 991 1,322 (²)	\$2,123 2,295 2,431 2,565 (²)	\$4,859 5,353 5,621 6,207 6,563			

¹Since each taxpayer did not report the same sources of income, averages were computed using the number of returns reporting that source of income.

²Due to a change in tax law, interest received and dividends in adjusted gross income were not reported separately for 1981.

 $^{^2}$ Due to a change in tax law, interest received and dividends in adjusted gross income were not reported separately for 1981.

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

	Taxpayers age	e 65 or over	All other taxpayers		
Tax Year	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 1978 1979 1980	1,908,533 1,925,961	21% 23 23 26 30	21,240,874 23,850,765 24,557,916 26,689,935 28,649,041	28% 30 30 32 34	

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

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	Average of itemized d		and denta	tal medical l expense ction	Average total home mortgage interest deduction		
Tax Year	Taxpayers age 65 or over	All other taxpayers	Taxpayers age 65 or over	All other taxpayers	Taxpayers age 65 or over	All other taxpayer	
	(1)	(2)	(3)	(4)	(5)	(6)	
1977	\$7,603 7,289 8,186 8,693 8,774	\$5,929 6,311 6,857 7,433 8,056	\$1,685 1,616 1,887 2,016 2,046	\$572 583 593 622 672	\$1,283 1,318 1,589 1,719 1,939	\$1,762 2,002 2,348 2,686 2,958	
Tax	Year		contri	e total butions ction	Average to paid ded		
·			Taxpayers age 65 or over	All other taxpayers	Taxpayers age 65 or over	All other taxpayers	
			(7)	(8)	(9)	(10)	
1977		• • • • • • • • • • • • • • • • • • • •	1,854 2,078 2,112	\$714 740 812 872 953	\$2,780 2,568 2,710 2,839 2,798	\$2,244 2,303 2,275 2,379 2,525	

¹Since 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

					
	Average total tax credits				
Tax Year	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 tax-payers age 65 or over and all other taxpayers are presented in Figure M. Elderly taxpayers had higher average total income tax liabilities tham 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

Credit for the elderly			
Number of returns	Amount of credit		
(1)	(2)		
568,921 444,187 352,995 294,905 210,684	\$92,893,000 72,149,000 53,322,000 50,669,000 39,331,000		
Total tax credits			
Number of returns	Amount of credit		
(3)	(4)		
5,954,457 6,480,739 1,416,998 1,611,751 7,587,704	\$1,043,694,000 1,241,894,000 405,143,000 495,199,000 933,263,000		
	Number of returns (1) 568,921 444,187 352,995 294,905 210,684 Total Number of returns (3) 5,954,457 6,480,739 1,416,998 1,611,751		

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

Tax Year	Average tota tax liabi	
rax rear	Taxpayers age 65 or over	All other taxpayers
1977	\$2,999 3,158 3,577 3,925 4,191	\$2,437 2,702 2,937 3,331 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 65 or over	All other taxpayers
1977	17.28%	14.31%
1978	17.73	14.93
1979	18.32	15.01
1980	18.74	15.81
1981	18.87	16.24

SUMMARY 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.

Estimated 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 income 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	157,792 203,605 171,683	86,759,093 90,067,233 92,774,844 94,154,944 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 Administration, 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]

	19	779	19	180	19	81
Item :	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	8,661,655	130,793,580	8,994,420	154,938,400	9,878,319	184,223,362
Taxable	6,181,511	120,679,822	7,018,911	147,045,185	7,946,193	176,433,409
	2,480,144	10,113,758	1,975,509	7,893,215	1,932,126	7,789,953
Sources of income:						•
Salaries and wages Pensions and annuities in adjusted gross income	3,553,353 4,078,099	34,755,127 21,671,624	3,560,013 4,376,554	38,904,251 24,757,236	3,740,007 4,781,278	43,332,532
Business and profession: Net profit	635,149	5,516,902	649,633	5,797,418	656,147	5,688,893
	163,427	717,802	186,652	928,541	229,305	1,206,967
Farm: Net profit	226,663	1,336,886	183,457	1,206,618	162,965	884,456
	166,256	806,417	184,227	1,103,001	207,684	1,495,495
Partnership: Net profit	270,394	3,067,327	302,044	3,423,429	311,614	3,448,158
	106,967	1,200,686	123,420	1,665,492	204,612	2,717,434
Small Business Corporation: Net profit	47,930	799,043	40,039	701,987	45,658	686,027
	18,855	282,980	24,287	312,639	26,982	381,729
Sales of capital assets: Net gain	1,716,914	8,898,656	1,866,884	8,964,751	1,881,683	9,378,546
	488,677	689,664	433,196	666,277	564,797	924,227
Sales of property other than capital assets: Net gain Net loss	131,539	526,008	113,825	340,368	130,969	466,508
	25,698	109,370	38,295	196,610	48,875	227,742
Interest received	7,809,935	34,142,035	8,117,942	47,945,320	8,997,938	68,286,583
	3,589,460	17,355,236	3,801,762	20,146,506	4,250,935	23,177,369
Combined interest and dividend exclusion 1	3,506,147	452,499	3,712,735	485,680	8,543,278	2,524,479
	3,061,598	16,902,737	3,292,281	19,660,826	8,567,185	88,939,473
Rent: Net income	1,321,978	5,345,706	1,294,724	6,310,916	1,344,513	7,009,747
	371,040	762,214	409,795	974,812	512,250	1,441,584
Royalty: Net income	234,654	1,484,051	273,000	1,883,614 51,999	303,603 4,566	2,684,012 27,384
Net loss Estate or trust: Net income	6,119 296,341	31,166 1,859,187	9,714 328,387	2,150,238	286,654	2,203,693
Net loss Total statutory adjustments	14,986 735,844	68,986 1,265,522	7,072 1,259,680	67,991 1,802,250	17,661 1,327,137	101,608
Total itemized deductions	1,925,961	15,764,691	2,260,347	19,648,372	2,922,205	25,639,871
	8,661,655	25,674,779	8,994,420	26,721,322	9,878,319	29,415,152
	7,894,265	97,215,351	8,337,245	117,679,056	9,225,137	140,549,180
Zero bracket amount	7,894,265	20,955,533	8,337,245	22,769,646	9,225,060	25,260,887
Income tax before credits Total credits ³ Income tax after credits	6,364,441	22,264,383	7,132,414	27,796,730	8,060,152	33,863,941
	1,416,998	405,143	1,611,751	495,199	7,587,704	933,263
	6,176,549	21,859,240	7,015,869	27,301,531	7,935,781	32,930,678
Additional tax for tax preferences	37,978	250,405	36,421	251,068	42,831	370,921
Total income tax	6,181,511	22,109,644	7,018,911	27,552,599	7,946,193	33,301,599
	876,760	469,478	841,373	478,468	825,592	547,585
Total tax liability	6,450,800	22,616,682	7,233,596	28,064,335	8,130,477	33,879,983

¹For 1979 and 1980, exclusion only applied to dividends.

 $^{^{2}}$ For 1979 and 1980, this line included only dividends in AGI.

³Both 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.

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

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

		Adjusted gross	Exemp	otions	Salaries ar	nd wages	Total ne less los business i	s from	Sales of assets r less	et gain	Sales of other than connet gain	pital assets	Dividends ar	nd interest
Size of adjusted gross income	Number of returns	income less deficit	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Domestic ar dividends (Number of returns	nd foreign received Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	9,878,319	184,223,362	29,420,536	13,118,926	3,740,007	43,332,532	1,666,994	4,905,909	2,446,480	8,454,319	179,844	238,765	4,250,935	23,177,369
No adjusted gross income	85,059 108,886	—1,319,372 58,717	259,365 312,770	115,309 140,260	15,626 35,348	146,780 29,530	62,634 36,248	-1,421,534 -15,519	19,726 *9,421	194,899 *6,170	9,553 *3,636	53,753 *5,946	19,601 13,358	93,219 5,591
\$1,000 under \$2,000 \$2,000 under \$3,000	139,955 246,829	214,178 614,952	364,043 668,568	166,424 309,188	62,900 114,083	100,667 241,948	35,756 47,984	—7,923 —3,700	11,311 34,629	7,865 15,060	*2,795 *1,911	*312 *6,899	21 687 44 077	9,142 31,016
\$3,000 under \$4,000 \$4,000 under \$5,000	322,755 490,503	1,134,157	910,530 1,244,022	415,687 578,335	114,187 185,449	336,499 647,116	70,925 63,840	11,785 —6,578	37,803 49,908	14,231 38,439	*2,128 *2,965	*57 *7,671	80,152 148,139	99,442 108,921
\$5,000 under \$6,000	599,428	3,287.737	1,536,379	709,999	221,372	839,104	50,190	36,226	47,516	18,029	*5,221	*2,985	155,935	161,105
\$6,000 under \$7,000	593,616 638,441	3,842,039 4,789,967	1,589,266 1,832,539	733,614 831,514	191,386 208,189	885,044 1,060,212	43,499 71,257	59,439 57,882	77,678 82,918	44,036 —938	*4,545 *7,301	*—6,084 *9,340	177,519 191,046	258,752 339,116
\$8,000 under \$9,000	501,655 506,860	4,258,303 4,820,167	1,509,516 1,513,779	696,798 696,777	165,789 154,705	856,469 887,967	69,467 56,533	103,777 74,781	64,960 77,468	26,317 67,626	*2,653 *6,630	*8,956 *848	175,917 159,082	296,436 291,241
\$10,000 under \$11,000	444,782 416,612	4,664,651 4,774,436	1,327,529 1,224,070	610,544 545,107	125,375 127,177	726,648 855,978	42,983 57,577	52,763 112,282	90,654 80,404	73,606 54,440	6,597 *5,198	13,671 *2,907	181,179 162,030	258,097 259,988
\$11,000 under \$12,000	417,011 328,962	5,206,281 4,445,605	1,272,350 1,036,552	569,912 437,430	157,300 116,841	1,038,135 918,939	51,673 38,111	24,557 36,624	95,876 78,214	111,727 24,681	*8,278 *2,921	*8,421 *—458	197,035 162,489	436,377 406,914
\$14,000 under \$15,000	277,343	4,016,468 4,277,268	857,496 824,334	384,988 355,359	92,301 121,071	866,332 1.130.632	29,608 34,459	76,579 82,261	59,533 63,149	59,961 29,243	*3,165 *2,214	*13,532 *3,031	110,340 131,860	373,735 371,887
\$15,000 under \$16,000	276,260 235,410	3,875,927 4,260,952	758,963 763,936	334,234 342,286	89,315 86,652	967,197 861,861	24,660 34,047	61,998 70,821	59,371 62,262	33,625 37,294	*3,686 *7,827	*2,077 *2,644	90,388 119,883	244,653 320,120
\$17,000 under \$18,000 \$18,000 under \$19,000 \$18,000 under \$20,000	242,997 212,392 177,491	3,924,564 3,463,421	659,939 527,108	277,044 236,213	90,065 75,270	961,944 814,658	32,579 28,648	71,972 62,650	52,649 54,630	53,897 100,693	*4,346 *2,652	*38,985 *7,773	93,880 91,490	290,789 244,432
\$19,000 under \$20,000	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	470,027 598,906	12,849,835 20,526,241	1,518,215 1,948,015	664,254 822,707	215,301 273,842	3,554,855 5,437,382	105,498 142,342	344,327 678,280	180,682 272,345	350,725 557,234	9,109 23,228	15,663 48,078	289,126 383,484	1,071,929 2,419,436
\$40,000 under \$50,000 \$50,000 under \$75,000	310,772 295,398	13,881,373 17,780,913	992,173 984,370	423,004 425,306	142,857 133,543	3,396,441 3,968,617	85,441 121,493	605,430 1,175,697	176,245 196,025	462,746 937,896	8,409 10,485	-6,196 47,308	241,847 242,223	2,170,237 2,731,419
\$75,000 under \$100,000	92,362 98,883	7,950,661 13,127,451	320,895 336,904	139,238 144,561	45,961 52,756	1,766,111 3,150,763	43,043 53,395	603,003 899,345	72,842 79,484	497,202 1,204,445	4,554 7,038	15,146 16,653	77,071 89,516	1,369,740 2,835,048
\$200,000 under \$500,000 \$500,000 under \$1,000,000	29,356 4,404	8,390,566 2,957,743	99,856 15,121	43,382 6,566	17,118 2,670	1,904,793 491,961	19,362 3,288	485,461 99,664	25,752 4,025	1,251,629 643,620	2,479 639	-1,840 2,143	27,403 4,183	2,118,929 910,429
\$1,000,000 or more	1,815	4,083,605	6,113	2,659	1,112	325,062	1,414	224,533	1,713	1,292,248	361	10,908	1,756	1,304,993
Taxable returns, total	7,946,193 2,133	176,433,409 —97,300	23,436,418 5,293	10,439,155 2,386	2,970,817 534	40,678,345 28,425	1,239,962 1,223	5,950,342 -253,988	2,184,400 918	8,190,936 80,698	141,244 617	295,710 9,958	3,790,127 814	22,495,71 1 39,382
\$1 under \$1.000	••	••	••	••	••	••	••	••	••	••	_	-	••!	•
\$1,000 under \$2,000	*11 *128	*15 *350	**43 *452	*11 *128	•111	**84	*11 *128	**—463 *—2,419	**11 *128	**974 *4,041	=	=	**11; *111	**583 *246
\$4,000 under \$5,000	*2,551 229,717	*9,692 1,071,138	*6,934 459,434	*2,551 229,717	*1,832 72,618	*3,320 283,861	*719 11,138	*2,666 6,275	*13,928	*5,090	*1,899	*7,666	63,640	36,423
\$5,000 under \$6,000	362,018 369,441	1,981,352 2,398,241	728,656 802,343	362,018 371,695	86,988 104,409	340,237 485,924	12,199 19,855	17,754 31,674	22,516 50,420	5,792 19,368	*492 *2,874	*145 *10,035	115,327 114,877	135,883 151,926
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	499,122 447,808	3,763,471 3,801,896	1,311,467 1,307,584	603,078 608,194	159,037 147,023	785,754 765,849	46,403 58,635	44,065 71,649	69,714 54,714	4,774 29,572	*4,879 *600	*6,233 *4,497	156,011 167,275	275,197 280,467
\$9,000 under \$10,000	476,065 423,753	4,530,009 4,446,938	1,407,494 1,261,940	648,696 580,485	149,803 120,637	856,222 713,659	49,755 39,278	80,837 37,685	68,844 83,394	65,498 67,133	*2,352 6,597	*1,744 13,671	148,168	271,417
\$11,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$13,000	401,630 400,263	4,600,021 4,998,664	1,172,905 1,231,335	524,124 552,286	120,637 122,904 154,755	823,949 1,015,986	55,388 49,495	112,275 23,120	77,290 92,875	52,053 106,271	*4,695 *8,277	*4,999 *8,404	176,510 158,035 183,845	254,906 254,884 415,496
\$13,000 under \$14,000	326,023 272,662	4,405,358 3,949,691	1,028,513 843,453	433,881 380,307	116,372 91,491	917,432 859,649	37,608 28,712	34,224 64,312	77,606 56,714	22,532 59,008	*2,909 *3,165	*—713 *13,532	160,172 ¹ 109,374	405,727 371,233
\$15,000 under \$16,000	270,888	4,194,135	805,481	348,050	118,831	1,111,082	32,992	74,103	59,062	25,321	*2,104	*2,427	126,905	353,220
\$16,000 under \$17,000	232,854 238,926	3,834,260 4,189,456	753,153 745,814	331,678 336,576	88,902 84,220	951,669 856,718	23,962 33,463	79,555 69,274	58,673 61,678	31,608 37,044	*7,827	*415 *2,644	119,299	244,623 318,530
\$18,000 under \$19,000	210,652 177,359	3,891,601 3,460,848	652,186 526,711	274,032 236,080	90,055 75,139	961,894 814,134	30,839 28,516	53,136 53,205	52,638 54,630	53,894 100,693	*3,085 *2,652	*34,194 *7,773		290,781 244,432
\$20,000 under \$25,000	705,628 468,219	15,674,550 12,799,780	2,180,418 1,509,558	948,920 660,829	301,034 215,109	4,143,040 3,547,196	106,004 105,306	233,477 345,503	222,357 180,679	236,034 350,649	16,667 9,108	40,353 15,652	362,888 287,318	1,318,026 1,069,739
\$30,000 under \$40,000 \$40,000 under \$50,000	596,346 310,712	20,439,311	1,942,507 991,947	820,033 422,898	273,825 142,811	5,436,241 3,396,073	141,656 85,381	679,209 604,169	269,788 176,185	555,888 462,926	23,214 8,409	48,036 6 196	380,938 241,800	2,354,25 2,167,059
\$50,000 under \$75,000	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 98,651	7,950,496 13,099,000	320,889 336,128	139,235 144,174	45,960 52,639	1,766,046 3,139,127	43,041 53,283	603,671 900,236	72,841 79,428	497,197 1,196,026	7,037	15,146 16,653	77,069 89,399	1,369,006 2,830,183
\$200,000 under \$300,000	29,335 4,400 1,813	8,384,812 2,954,550 4,080,884	99,784 15,108 6,106	43,354 6,561 2,656	17,107 2,668 1,111	1,903,571 491,817	19,344 3,284 1,413	485,810 102,234	25,735 4,023 1,711	1,251,051 642,150	2,474 639 361	1,992 2,143	27,385 4,180	2,117,893 907,030
\$1,000,000 or more	1,932,126	7,789,953	5,984,118	2,656 2,679,771	769,190	324,821 2,654,186	1,413 427,032	224,775 —1,044,433	!	1,289,784 263,383	1	10,908 —56,944	1,754 · 460,806	1,304,927 681,656
All returns, summary: Under \$5,000	1 393 987	2.924.743	3,759.298		527,593		·						•	
\$5,000 under \$10,000. \$10,000 under \$15,000	2,840,000 1,884,710	20,998,213 23,107,441	7,981,479 5,717,997	1,725,203 3,668,702 2,547,981	941,441 618,994	1,502,540 4,528,797 4,406,032	317,387 290,946 219,952	-1,443,468 332,105 302,806	162,798 350,540 404,681	, 276,665 155,070 324,415	22,988 26,350 26,159	-59,183 16,045 38,073	327,014 859,499	347,330 1,346,650
\$15,000 under \$20,000 \$20,000 or more	1,144,550 2,615,072	19,802,132 117,390,833	3,534,280 8,427,482	1,545,136 3,631,904	462,373 1,189,606	4,736,293 28,158,870	154,393 684,316	349,702 5,364,765	292,061 1,236,400	324,415 254,752 7,443,417	20,159 20,725 83,622	. 38,073 54,510 189,320	813,073 527,501 1,723,848	1,735,111 1,471,881 18,276,397

Footnote(s) at end of table.

Part of the plant proper home Part of the plant proper Part of the pl	5		Dividends and inte	erest—Continued			Pensions ar	d annuities		Re net income		Roy	alty less loss	Estate net income	or trust
Martines	Size of adjusted gross income	Total intere	st received			To	tal .	In adjusted g	ross income	Number of					
Administration (1997) Processed Systems from (1997) Processe			Amount	Number of returns	Amount		Amount		Amount		Amount		Amount		Amount
Angle Control Contro	AN						,,			(23)	(24)	(25)	(26)	(27)	(28)
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -						,,						· ' i			
1,000 1,00	\$1 under \$1 000	76 240	70,518	59,292	60,289		15,989	l' l					- 1	1 1	
\$ 0.000 mer \$10.000	\$1,000 under \$2,000	97,547 180,890	263,451	147,608	256,537	28,903 73,170		28,618	24,600	15,957	4,075	*2,024	*1,663		239
\$ 0.000 mer \$10.000	\$3,000 under \$4,000	272,247 404,314	536,319 1,001,545		571,168 1,024,298	91,847	241,112	88,916	181,076	55,537	31,181	1,933	*248		*6,068
\$ \$60.00 \$46.00 \$1.00 \$46.00 \$4	\$5,000 jinder \$6,000	514,787	1,468,248					266,012		90,514	96,103	10,293	*27,447		*5,544
## 40.00 44.	\$7,000 under \$8,000 \$8,000 under \$9,000	563,519	2,028,359	539,437	2,217,509	354,165	1,435,992	349,754	1,367,767	63,920	48,081	*11,735	*9,887	*8.213	*29,104 *27,731
111000 under 112000 391.44	\$9,000 Guider \$10,000.	466,954	2,198,942	442,606	2,363,594	277,169					104,147 157,122			*8,981 *9,662	*19,134 *14,301
14.000 urder 147.000	\$10,000 under \$11,000 . \$11,000 under \$12,000 .	391,244	2,243,859	378,805	2,393,822	233,984					153,877 174,051	17,519 *3,673		*2,733	*3,595
1.000 under \$1,000	\$13,000 under \$14,000	295,685	1,950,056	368,962 289,841		227,244 201,114			1,198,235 1,115,385	66,965	189,650	7,732	32,269	*3,787	*9,850
\$16,000 under \$17,000. \$18,000 under \$17,000. \$18,00	1	·		I		· · I		154,077	1,006,385	37,907	91,097	*3,551	*4,201	*10,021	*34,413
\$18,000 under \$10,000. 197,792 155,000 under \$10,000. 198,177 155,000 under \$10,000. 199,1792 155,000 under \$10,000. 199,1792 155,000 under \$10,000. 199,1793 179,1793 179,1794 179,1795 17	\$16,000 under \$17,000	223,030	1,684,045	211,914	1,859,856	132,611	880,202	129,250	854,732	40,971	82,043	*6,847	*31,471	6,449	*11,270
\$2000 under \$25.000 \$ 682.176 \$ 6.275 706 \$ 65.200 \$ 7.009.47 \$ 396.000 \$ 3.459.900 \$ 3.009.600 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.2 \$ 7.700 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 47.009 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500 \$ 4.009.40 \$ 9.500	\$18,000 under \$19,000 \$19,000 under \$20,000	197,792	1,551,007	187,893	1,783,875	122,200	840,018	122,200	774,842	48,497	169,151	12,270	77,906	*9,671 *9,434	*11,436 *62,830
\$50,000 under \$20,000 \$ 91,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000 \$ 0,000 \$ 1,000	\$20,000 under \$25,000	682,178	6,275,706	662,020	7,408,947	396,605		(-					T I	
## 1900.00 under \$500.000 ## 1900.000 ## 1	\$25,000 under \$30,000 . \$30,000 under \$40,000 .	581,636	7.451.106	566,745	9,685,086	282,395	3,393,556	277,765	2,403,715	99,500	472,022	25,732	135,426	17,346	42,458
1100000 under \$200,000 1100000 under \$200,000 1100000 under \$200,000 110000 under \$200,000 1100000 under \$200,000 110000 under \$200,000 1100000 under \$200,000 110000 under \$200	\$50,000 bilder \$75,000		5,084,574 6,013,794				1,718,108 1,685,986			106,277 93,892	473,012	21.055	64,736	23,249	269,320
\$1,000,000 and \$1,000 and \$1,000,000 and \$1,000,000 and \$1,000,000 and \$1,000,000 and \$1,000,000 and \$1,000 and \$1,00	\$100,000 under \$200,000										440.197	6,538	94,756	11,325	129,885
31,000,000 or more. 1,812 582,627 1,815 1,868,989 4,76 19,826 13,599 10,954 15,77,83 1,257,863 1,257,77 1,257,863 1,257,77 1,257,863	\$200,000 under \$500,000	29,128	1,703,337	29,328	3,811,943	8,063	210,966	7,996	143,049	13,090	327,149	5,556	330,342	5,148	154,511
No aplated gross income 2,133 62,747 1.275 101,810 168 4.813 167 4.801 723 -5.474 9.33 2.231 103 3.053 2.132,865 2.132,865 2.131 100,00 0.00 0.00 0.00 0.00 0.00 0.00 0	\$1,000,000 or more			1,815	1,886,989	476	19,628	468	13,599	909					73,717 100,568
\$1,000 under \$2,000								1 (· ·			
3.000 under \$1,000	\$1 under \$1,000	••	••	••	••	•••	4,013	10,	4,801	••	-5,474	343	3,231		
\$4.000 under \$5,0000	\$2,000 under \$3,000	•111	*86	*111	1288	**112	**276	1112	**276		**-1,063 *299	_	_	=	_
\$5,000 under \$6,000 3 32,739 1,010,803 31,77 1,094,517 317,295 1,181,910 164,042 553,064 164,042 558,898 54,391 7,002 7,004 79,004 17,000 17,0					*3,706 518,521	88,795	230,733	86,706	220,959	27,202	-!	. =	· <u>-</u>	**1.900	**5 821
\$10,000 under \$11,000	\$5,000 under \$6,000										63,073				_
\$10,000 under \$11,000	\$7,000 under \$8,000	407,952	1,621,646	433,314	1,783,936	270,615	1,093,686	266 478	1,062,295	44,032	50,343	*10,387	*9,754	*8.213	*29,104 *27,731
\$\$14,000 under \$15,000 \$252,949 \$1,547,307 \$242,322 \$1,845,244 \$156,019 \$1,056,272 \$154,076 \$1,006,381 \$37,096 \$90,141 \$72,000 \$3,042 \$10,023 \$150,000 under \$17,000 \$1,006,381 \$1,000 under \$18,000 \$1,00	\$9,000 under \$10,000			414,275	2,226,794	254,706	1,219,065	245 975	1,125,519	90,664	140,915	11,477		*9,662	*19,134 *14,301
\$\$14,000 under \$15,000 \$252,949 \$1,547,307 \$242,322 \$1,845,244 \$156,019 \$1,056,272 \$154,076 \$1,006,381 \$37,096 \$90,141 \$72,000 \$3,042 \$10,023 \$150,000 under \$17,000 \$1,006,381 \$1,000 under \$18,000 \$1,00	\$11,000 under \$12,000	377,001	2,182,972	364,562	2,332,243	226,385	1,199,394	219,865	1,123,969	59,920	156,544			*2,733 *7,198	*3,595 *16.694
\$15,000 under \$16,000	\$13,000 under \$14,000	292,746	1,907,954	286,902	2,226,438	200,645	1,209,926	197 843	1,114,296	64,843	81,022	*8,462		*2.317	*7,326 *35,075
\$17,000 under \$18,000. \$18,000 under \$18,000. \$18,00	\$15,000 under \$16,000	250,791	1,674,071	240,778	1,955,732			i 1					*3,621	*10,021	*34,413
\$19,000 under \$20,000 \$197,313 \$19,000 under \$20,000 \$20,000 unde	\$16,000 under \$17,000 . \$17,000 under \$18,000 .	221,617	1,692,302	217,355	1,942,836	132,326 146,689	875,639	128,965	850,168	38,415	57,607	*6,562	*26,704	*6,449	11,270
\$25,000 under \$25,000			1,543,248 1,502,098					122,200	774,842	48,487	169,117	11,009	47,239	*9,434	*62.830
\$75,000 under \$100,000 91,477 2,676,736 92,255 4,012,636 40,487 \$38,098 39,138 497,930 40,524 440,186 6,537 94,755 11,324 \$20,000 under \$200,000 0 97,696 3,346,104 98,109 6,144,063 32,222 497,536 31,696 454,309 41,262 565,233 15,338 545,555 11,324 \$20,000 under \$500,000 0 29,107 1,700,340 29,307 3,807,917 8,056 210,802 7,999 142,885 31,000,000 under \$100,000 0 1,810 562,484 1,813 1,886,780 476 19,628 478 13,532 2,053 76,058 1,124 161,228 1,124	\$20,000 under \$25,000			654,499		393,605	3,450,068	386,991	3,321,571	144,745	288,655	29,969	103,544		
\$75,000 under \$100,000 91,477 2,676,736 92,255 4,012,636 40,487 \$38,098 39,138 497,930 40,524 440,186 6,537 94,755 11,324 \$20,000 under \$200,000 197,696 3,348,104 98,109 6,144,063 32,222 497,536 31,696 454,309 41,262 562,33 15,338 545,555 11,324 \$20,000 under \$500,000 197,001,340 29,307 3,807,917 8,056 210,802 7,999 142,885 13,009,301 327,137 5,556 330,342 51,147 31,532 2,053 76,058 1,124 161,228 1,1810 582,484 1,813 1,886,780 476 19,628 478 11,553,251 4,082,549 1,376,865 4,346,005 887,886 2,319,790 873,907 2,006,285 329,100 135,205 27,574 114,178 16,952 100,588 11,000 1,000	\$30,000 under \$40,000 \$40,000 under \$50,000	579,076	7,427,587	564,185	9,596,949	282,155	3,391,849	277,525	3,279,466	151,777	583,231			17,345 50,540	42,457
\$7,000 under \$200,000	300,000 Bibbi 315,000	291,107	6,006,581	288,838				148,940 119,768			473,012 583,119			23,249	269,320
\$500,000 under \$1,000,000	\$100,000 poder \$200,000	97,696	3,348,104	98,109	4,012,636 6,144,063	40,487 32,222	538,098 497,536				440,186			11,324	129,804
\$1,810 582,484 1.813 1,886,780 476 19,628 468 13,599 909 58,549 511 235,877 483 100,568 100,56	\$500,000 under \$1,000,000	4,370	490,574	29,307 4,393	3,807,917 1,396,058	8,056	210,802	7,989	142,885	13,079	327,137	5,556	330,342	5,147	154,508
All returns, summary: Under \$5,000	\$1,000,000 or more			- 1	1,886,780	476	19,628	468	13,599	909	58,549	511		1,027 483	
\$5,000 unide \$10,000 25,500,500 9119 199 2,400,643 9,928,621 1,451,627 5,880,163 1,427,711 5,528,692 409,301 513,886 58,885 115,041 334,822 55,814	All returns, summary:				4,340,005	586,788	2,319,790	673,907	2,006,285	329,100	135,205	27,574	114,178	16,952	-21,870
\$10,000 under \$15,000	Under \$5,000	2,530,590	9,119,199		2,424,072 9,828,821			383,254	803,813	211,735	-32.812 513.882			14,052	
\$15,000 under \$20,000	\$15,000 under \$20,000	1,068,897	10,357,178 8,172,216	1,695,177 1,025,404	11,585,475	1,060,282	6,055,094	1,036,716	5,664,086	330,596	679,946	40,941	110,750	29,882	99,627
\$20,000 or more 2,550,187 38,322,739 2,466,995 55,775,189 1,310,257 14,107,973 1,286,981 204,655 512,884 34,515 161,527 41,423 157,594 500note(s) at end of table.	\$20,000 or more	2,550,187	38,322,739		55,775,189	1,310,257		1,286,961	13,389,871	700,476		34,515 163,929	161,527 2,220,007	41,423 182,536	157,594 1,769,228

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

	All other net income		Total statutory	adjustments	Returns with				Returns with item	ized deductions			Taxable	income
Size of adjusted gross income		1035°	<u></u> . i			,	Nombre	Total	Zero bracke	et amount	Excess itemize	d deductions	Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Number of returns	itemized deductions	Number of returns	Amount	Number of returns	Amount	returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Il returns, total	1,130,694	396,781	1,327,137	2,100,447	6,423,591	17,169,289	2,922,205	25,639,871	2,801,469	8,091,598	2,913,737	17,041,805	9,225,137	140,549,18
No adjusted gross income	12,841	—519,706	6,655	22,565	_	-[_	_	-	-		-	_	
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*1,499 *2,833	*—1,133 *1,053	*3,264 *5,519	*7,751 *6,155	=	_	*4,759 *5,029	*40,077 *30,420	=	_ =	*4,759 *2,956	*26,889 *18,599		
\$2,000 under \$3,000	13,496 18,337	4,947 10,331	12,492 21,244	19,845 28,487	127,885 209,941	59,383 265,323	*11,338 14,245	*53,780 70,515	*2,089 *2,229	*451 *2,443	*11,338 14,245	*26,125 27,968	129,974 212,170	59,8 267,7
\$4,000 under \$5,000	26,443	45,269	30,535	31,966	465,099	839,595	23,169	94,827	16,274	23,284	23,169	38,118	481,373	952,0
\$5,000 under \$6,000	37,278 31,031	32,873 10,659	41,055 46,478	43,407 32,000	545,941 510,352	1,175,085 1,270,301	53,487 83,264	276,547 498,530	44,702 67,345	91,470 148,798	53,487 83,264	144,506 282,353	590,643 577,697	1,687,6 2,110,9
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	44,144 32,114	34,202 —20,469	51,963 50,271	41,706 30,898	544,158 418,749	1,535,870 1,220,882	94,283 82,906	490,151 444,984	78,831 73,770	193,256 191,276	94,283 80,769	234,677 211,968	622,989 492,519	2,775,8 2,604,6
\$9,000 under \$10,000	46,988	40,293	68,636	65,605	406,279	1,176,732	100,581	456,777	97,234	247,253	99,685	178,815	503,513	3,131,3
\$10,000 under \$11,000	38,851 31,727	45,879 25,120	51,940 58,155	50,361 62,581	348,196 327,850	1,026,621 951,806	96,586 88,762	487,670 469,901	91,342 83,594	243,888 225,919	96,586 88,762	217,206 222,243	439,538 411,444	3,151,1 3,336,4
\$12,000 under \$13,000	35,071 28,865	41,473 14,498	49,493 42,921	41,173 49,476	317,556 230,382	948,867 687,455	99,455 98,580	602,951 502,919	93,927 98,111	256,788 271,016	99,455 98,580	319,859 225,110	411,483 328,493	3,638,2 3,187,6
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	25,447	16,363	46,637	43,511	204,503	616,698	72,840	406,922	70,009	191,716	72,840	203,684	274,512	2,965,5
\$15,000 under \$16,000	24,901 29,924	12,641 27,114	32,414 37,911	27,760 55,457	202,465 174,928	596,653 527,906	73,795 60,482	432,096 350,781	70,682 60,481	207,588 182,931	73,795 58,862	212,477 168,394	273,147 235,409	3,247,5 2,950,3
\$17,000 under \$18,000	29,774 21,254	84,589 —31,573	41,851 28,053	37,827 39,268	152,370 122,912	462,320 366,606	90,627 89,480	517,318 471,580	88,769 89,480	264,326 257,960	90,627 89,480	246,237 213,404	241,139 212,392	3,254,6 3,051,2
\$19,000 under \$20,000	17,202	7,098	22,573	33,296	116,976	346,823	60,515	327,550	60,505	170,799	60,515	156,717	177,481	2,779,8
\$20,000 under \$25,000	84,370 99,244	71,839 52,234	116,801 98,226	174,125 136,819	402,973 223,897	1,224,712 707,597	310,176 246,130	1,835,273 1,608,937	307,182 246,091	908,871 745,555	308,434 246,130	915,018 860,809	710,155 469,988	12,734,7 10,472,2
\$2°,000 under \$30,000	144,665 86,743	83,522 64,015	123,269 89,024	202,550 229,012	226,994 76,913	706,517 247,641	371,912 233,859	2,755,387 1,918,005	371,336 233,837	1,131,256 701,590	371,912 233,859	1,618,759	598,330 310,750	16,968,1 11,673,3
\$40,000 under \$50,000	86,743 86,354	224,039	84,500	268,196	53,022	167,113	242,376	2,777,873	241,159	759,888	242,376	2,014,162	294,181	14,786,8
\$75,000 under \$100,000	27,945 35,293	4,310 50,053	30,623 26,501	111,322 138,892	7,238 5,282	22,237 16,274	85,124 93,601	1,365,827 2,497,122	85,009 92,926	272,018 292,192	85,124 93,601	1,093,421 2,202,840	92,247 98,208	6,539,4 10,626,4
\$100,000 under \$200,000	12,764	28,712	6,889	45,180 10,259	660 60	2,065	28,696 4,343	1,857,679 783,355		90,126 13,485		1,766,974 769,657	29,191 4,372	6,539,8 2,178,1
\$500,000 under \$1,000,000	2,251 1,045	—11,733 —51,730	347	12,997	10	32	1,805	1,214,116	1,748	5,455	1,805	1,208,474	1,799	2,877,0
axable returns, total	1,009,755	823,016	1,209,239	1,920,638	5,320,982	15,217,812	2,622,966	22,894,790	2,620,547	7,744,966	2,616,571	15,145,344	7,941,605	138,040,4
No adjusted gross income	1,003	—47,610	501	2,088	-	_		-	_	_		-	! !	
\$1 under \$1,000	i –	-	_		_	_	**11	**904		=	••11	**866	Ξ,	
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	**112	_	*111	*633	*2,551	*2,752	*17	*95		_	*17	*56 —	*2,551	*2,7
\$4,000 under \$5,000	16,795	28,149	14,604	15,428	228,650	523,680	1,067	*2,888	1 1	*2,454 63,340	1,067	*434 15,719		611.2 1.236.9
\$5,000 under \$6,000	19,612 16,051	16,588 5,657	23,198 32,411	16,403 17,170	334,479 333,283	816,059	27,539 36,158	79,059 116,012	36,131	86,154	27,539 36,158	29,766	369,414	1,567,4
\$7,000 under \$8,000	35,168 28,813	24,271 —20,984	47,020 46,426	35,685 29,210	443,636 396,150	1,221,508 1,146,931	55,486 51,658	204,598 175,870	51,105	141,510 137,132	55,486 49,521	62,355 40,107	447,255	2,389,6 2,457,9
\$9,000 under \$10,000	45,883	40,305	63,566	48,592	397,295	1,147,078	78,770	288,518	78,769	211,394		77,584	476,064	3,045,5
\$10,000 under \$11,000	34,939 28,361	42,596 23,572	50,923 57,756	50,132 62,112	342,776 325,038	1,010,051 942,245	80,977 76,592	317,975 344,062	76,592	224,973 210,232	80,977 76,592	93,000 133,797	401,630	3,092,0 3,295,0
\$12,000 under \$13,000	31,645 28,864	46,557 14,496	48,286 42,920	40,403 49,474	317,055 230,366	947,164 687,414	83,208 95,657	391,391 460,344		241,059 269,900		149,603 190,444	400,259 326,023	3,618, 3,186,
\$14,000 under \$15,000	25,361	16,901	46,637	43,511	204,503	616,698	68,159	332,527	68,148	189,239	68,159	143,251	272,651	2,963,
\$15,000 under \$16,000	23,691 29,639	11,684 29,865	31,546 37,911	25,949 55,457	202,465 174,928	596,653 527,906	68,423 57,926	353,770 318,116	57,925	202,306 176,877	56,306	151,461 142,376		3,237, 2,940,
\$17,000 under \$18,000	27,352 19,993	57,066 2,831	39,638 27,584	37,127 39,013	152,370 121,641	462,320 362,284	86,556 89,011	454,614 463,935	86,556	257,240 256,547	86,556 89,011	197,374 207,354	238,926 210,652	3,246. 3,032.
\$19,000 under \$20,000	17,202	7,098	22,573	33,296	116,845	346,378	60,514	327,539	60,504	170,796	60,514	156,709	177,349	2,777,
\$20,000 under \$25,000	84,369 99,054	71,824 53,703	115,747 98,037	172,487 135,648	402,973 223,897	1,224,712 707,597	302,655 244,322	1,682,804 1,565,705		897,396 741,845	300,913 244,322	785,541 823,724	705,614 468,180	12,708,1 10,467,1
\$30,000 under \$40,000	144,221 86,684	92,997 68,304	123,240 89,024	202,510 229,012	226,994 76,913	706,517 247,641	369,352 233,799	2,661,501 1,915,879	369,335	1,130,382 701,386	369,352	1,531,061	596,329	16,967, 11,672,
\$40,000 under \$50,000	85,695	222,476	84,389	262,258	53,022	167,113	241,703	2,738,101	241,037	759,764	241,703	1,976,075	294,059	14,786,
\$75,000 under \$100,000	27,944 35,258	4,286 53,588	30,622 26,443	111,160 137,607	7,238 5.184	22,237 15,940	85,122 93,467	1,365,510 2,486,800	85,009 92,831	272,018 291,998		1,093,109 2,192,845	98.015	6,539
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	12,754 2,248	28,611 —12,120	6,884 895	45,028 10,249	660	2,065	28,675 4,339	1,852,171 781,790	28,521	90,095 13,475	28,675	1,761,530 768,104	29,181	6,538 2,176
\$1,000,000 or more	1,044	—51,779	347	12,997	10	32	1,803	1,212,313	1,748	5,455	1,803	1,206,678	1,798	2,875,
otal nontaxable returns	120,939	-426,235	117,898	179,809	1,102,609	1,951,476	299,239	2,745,081	180,922	346,632	297,166	1,896,462	1,283,532	2,508,
ll returns, summary: Under \$5,000	75,449	-459,239	79,709	116,769	802,925	1,164,301	58,540	289,619	20,592	26,178	56,467	137,700		1,279,
\$5,000 under \$10,000. \$10,000 under \$15,000.	191,555 159,961	97,558 143,333	258,403 249,146	213,617 247,102	2,425,479 1,428,487	6,378,870	414,521 456,223	2,166,989 2,470,363	361,882	872.054 1.189.327	411,488 456,223	1,052,320	2,787,361 1,865,470	12,310,5
\$15,000 under \$20,000	123,055	99,870	162,802	193,607	769,651	2,300,308	374,899	2,099,325		1,083,605	373,279	997,230	1,139,568	15,283,6

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

	Income tax be	ofore credits				ax credits			Income tax	after credits	Total tax p	references
Size of adjusted gross income	Number of returns	Amount	To	tal	Cred	t for the elderly	Earned included to offset before	t income tax	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount Amount	Number of returns	Amount	10.0.1.3		1002.0	1
•	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	8,060,152	33,863,941	7,587,704	933,263	210	684 39,331	25,101	2,320	7,935,781	32,930,678	62,544	5,151,877
No adjusted gross income	*872	*1,467	*13	*21			-		*872	*1,446	**3.376	**312,818
\$1 under \$1,000 . \$1,000 under \$2,000 .	=	. =	=	=			_	_	_	_	-10	*671
\$2,000 under \$3,000 \$3,000 under \$4,000	*2,551	*1,586	=	_		= =	_	_	*2,551	*1,586	*128	*6,061
\$4,000 under \$5,000	241,167	12,449	59,679	690	1. 1	561 *218	1 :	_	229,717	11,759	*792	
\$5,000 under \$6,000	376,282 390,341	60,126 105,271	341,725 319,645	4,081 8,073	19	784 2,527 676 3,969	*3,444	*18 *728	362,018 369,414	56,045 97,198	1,899	*403 *2,214
\$7,000 under \$8,000 \$8,000 under \$9,000	519,521 469,011	164,045 187,254	421,712 456,670	10,598 13,288		883 4,798 811 5,793	3.560	*873 *485	499,122 447,238	153,448 173,966	*572	18,552
\$9,000 under \$10,000	487,412	270,493	476,468	12,544	18	490 4,175	*7,707	*215	475,527	257,949	*538	15,907
\$11,000 under \$12,000	429,855 406,923	303,599 356,447	424,000 395,933	14,054 13,556	24	829 *1,979 692 3,261	l –i	=	423,536 401,413	289,545 342,891	*217 *217	14.706
\$12,000 under \$13,000	400,760 326,039	413,809 383,274	395,979 315,933	12,542 10,941	14	505 *2,408 404 *1,151	_		399,675 326,023	401,268 372,333	*588	*13,667
\$14,000 under \$15,000	272,736	375,383	268,586	10,839	•4	198 *521	-	=	272,651	364,544	*11	
\$15,000 under \$16,000	271,937 233,551	435,032 403,814	271,183 232,600	9,901 10,345	1 1.5	416 *1,180 812 *1,430		_	270,887 232,853	425,131 393,469	**27	1,400
\$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	239,500 211,884	468,239 456,978	239,312 211,526	13,744 13,100	i '•3	120 *717 106 *496	'l	=	238,926 210,612	454,496 443,878	*24 *1,255	
	177,481	441,160	171,375	8,136	1	-1 -	-1	_	177,348	433,024	•11	*509
\$20,000 under \$25,000	.707,018 468,371	2,155,940 1,954,327	700,643 467,628	54,202 53,811	.6	005 *476 930 *1,935	-	_	704,336 466,964	2,101,737 1,900,516	*3,406 2,403	
\$30,000 under \$40,000	596,343 310,750	3,708,992 3,012,696	590,415 310,320	80,767 65,215	•1	453 132 618 607	<u>-</u>	=	596,212 310,218	3,628,225 2,947,481	2,137 4,584	58,082 144,314
\$50,000 under \$75,000	294,070	4,517,043	291,715	124,969	.3	367 *1,550		_	292,836	4,392,074	14,739	689,343
\$75,000 under \$100,000	92,244 98,156	2,402,566 4,683,429	92,244 97,157	50,446 126,472			: -	_	91,936 97,646	2,352,120 4,556,957	5,208 11,736	346,282 900,010
\$200,000 under \$500,000	29,209 4,370	3,474,959 1,288,137	29,116 4,344	98,677 43,649		*24		_	29,097 4,362	3,376,282 1,244,488	6,184 1,600	916,450
\$1,000,000 or more	1,798	1,825,424	1,783	68,604		<u>-</u> -	· -	-	1,793	1,756,821	855	
Taxable returns, total	7,942,388	33,824,519	7,469,940	893,841	167	,119 30,456	11,963	649	7,935,781	32,930,678	57,567	4,962,679
\$1 under \$1,000	*872	*1,467 —	*13	*21			_	_	*872	*1,446	1,275	174,972
\$1,000 under \$2,000	-1	-	_	- =	1		.) =	=	_	_	**11	**2,141
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*2,551	1,586				.El .E	=	_	*2,551	*1,586	128	*6,061
\$5,000 under \$6,000	229,717 362,018	11,865 58,120	48,229 327,461	106 2.075		.838 *17 .302 *776		15	229,717 362.018	11,759 56,045	-	-
\$6,000 under \$7,000 \$7,000 under \$8,000	369,414 499,122	101,364	298,718 401,313	4,166	111	055 *1,522	-	-	369,414	97,198	•27	*2,214
\$8,000 under \$9,000	447,255	184,670	434,914	7,797 10,704	27	652 3,969 096 4,464	*2,167	*419	499,122 447,236	153,448 173,966	*572	*18,552
\$9,000 under \$10,000	476,064 423,752	267,530 300,012	465,120 417.897	9,580 10,467		305 *2,834 121 *1,625		*215	475,527 423,536	257,949		
\$11,000 under \$12,000 \$12,000 under \$13,000	401,620	354,043	390,630	11,152	21	792 2,639	-	_	401,413	289,545 342,891	*217 *217	*14,706
\$13,000 under \$14,000	400,259 326,023	413,473 383,249	395,478 315,917	12,205 10,916	'7	.505 *2,408 404 *1,151	_	Ξ	399,675 326,023	401,268 372,333	*588	*13,667
\$14,000 under \$15,000	272,651 270,887	375,373 434,715	268,501 270,133	10,830 9,584	1	.198 *521 .416 *1,180		_	272,651	364,544	*11	
\$16,000 under \$17,000 \$17,000 under \$18,000	232,853	403,222	231,902	9,752	•5	812 *1,430)	_	270,887 232,853	425,131 393,469	**27	1,400
\$18,000 under \$19,000	238,926 210,613	468,060 454,639	238,738 210,255	13,564 10,761	1	120 *717 106 *496		_	238,926 210,612	454,496 443,878	*24 *1,255	22,312
\$19,000 under \$20,000	177,349 705,614	440,848 2,153,188	171,243 699,239	7,824 51,451		.005	_	_	177,348	433,024	*11	*509
\$25,000 under \$30,000 \$30,000 under \$40,000	468,179	1,954,238	467,436	53,721		930 1,935	<u> </u>	=	704,336 466,964	2,101,737 1,900,516		58,174
\$40,000 under \$50,000	596,329 310,690	3,708,989 3,012,665	590,401 310,260	80,764 65,184	•,	453 132 618 607	'l –	_	596,212 310,218	3,628,225 2,947,481	1,993 4,584	50,393 144,314
\$50,000 under \$75,000	294,059 92,244	4,516,954 2,402,566	291,704 92,244	. 124,881 50,446	'3	367 1,550	-	_	292,836	4,392,074	14,739	689,343
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	97,964	4,674,444	96,965	117,487		ElE	[=	91,936 97,646	2,352,120 4,556,957	5,206 11,717	885,188
\$500,000 under \$1,000,000	29,199 4,367	3,474,275 1,287,049	29,106 4,341	97,993 42,560		**24]	=	29,097 4,362	3,376,282 1,244,488	6,170 1,597	487,962
\$1,000,000 or more	1,797	1,824,670	1,782	67,849	\				1,793	1,756,821	853	1,044,708
	117,764	39,422	117,764	39,422	43	,565 8,875	13,138	1,671	_	_	4,977	189,199
All returns, summary:			50.000	7.0			J		222.40	44.700		342,743
Under \$5,000	244,590	15,502	59,692	710]]]	561 218			233,140	14,792	4,306	
	244,590 2,242,567 1,836,313 1,134,353	787,190 1,832,512 2,205,223	2,016,220 1,800,431 1,125,996	48,583 61,932 55,224	115	644 21,261 628 9,319 454 3,824)	2,320	2,153,317 1,823,298 1,130,626	738,607 1,770,580 2,149,999	*3,036	*37,076 *34,761

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

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

	Additional to prefere		Total inco	ome tax	All othe	r taxes	Earned income to offset all of		Total tax	liability	Earned inco	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Il returns, total	42,831	370,921	7,946,193	33,301,599	871,932	582,270	17,779	3,886	8,130,477	33,879,983	75,208	15,99
No adjusted gross income	*1,264	**17,116	**2,134	**18,562	9,146	4,834	*2,341	*688	8,475	22,639	*3,128	*24
\$1 under \$1,000		.::	••	•••	9,533	1,746			9,533	1,814	4,463	*55 *1,28
\$1,000 under \$2,000	*10 *128	*20 *551	*10 *128	*20 *551	21,170 29,803	2,203 5,461	*2,537 *1,9 62	*196 *288	18,643 27,969	2,026 5,725	*10,175 *7,732	*1,18
\$3,000 under \$4,000	,20	33.	*2,551	*1,586	37,949	7,553	*2,439	*507	37,342	8,632	*6,313	1,2
\$4,000 under \$5,000	-	-	229,717	11,759	29,782	7,251	*1,784	*372	253,434	18,637	13,559	3,8
\$5,000 under \$6,000	•27	*169	362,018 369,441	56,045 97,367	27,447 29,581	6,691 8,369	*799 *1,516	*288 *569	381,110 383,342	62,449 105,167	*4,491 *10,129	*1,3: *2,6:
\$6,000 under \$7,000	_	_	499,122	153,448	35,795	9,532	*2,359	*683	507,749	162,297	14,331	3,3
i8,000 under \$9,000	*572	*554	447.808	174,520	40,915 28,535	13,360 9,007	*1,511 *531	*234 *62	455,411 477,457	187,646 267,585	*887	•1
59,000 under \$10,000	*538	*691	476,065	258,640	1	1	531	02	427,039	301,972	_	
\$10,000 under \$11,000	*217 *217	*201 *1,506	423,753 401,630	289,746 344,397	32,657 25,951	12,226 10,419	=	=	401,833	354,816		
12,000 under \$13,000	*588	*577	400,263	401,845	25,786	10,276	-		401,286	412,120	-	
\$13,000 under \$14,000	1	•26	326,023 272,662	372,333 364,569	16,047 17,255	6,251 7,399		=	326,513 272,748	378,584 371,968		
\$14,000 under \$15,000		**129	272,888	425,203	17,235			_	272,355	436.630	i	
15,000 under \$16,000	**27	129	270,888	393,526	16,150	9,576	_	=	233,267	403,102] =1	
\$17,000 under \$18,000	*24	*1,586	238,926	456,081	16,257	9,209	! –i	_	239,510	465,291	_	
\$18,000 under \$19,000	*44 *11	*350 *60	210,652 177,359	444,228 433,084	18,824 17,658	8,767 7,553	_	_	212,382 177,490	452,994 440,637] []	
	1.883	*2,306	705.628	2,104,043	56,631	37,278	_		708.369	2.141.321	l _l	
20,000 under \$25,000	2,402	3,762	468,219	1,904,278	52,715		=	_	468,223	1,944,552	i =i	
30,000 under \$40,000	1,384	3,908	596,346	3,632,133	72,717	60,205	-	-	596,887	3,692,338	-	
40,000 under \$50,000	2,633 13,715	13,566 54,938	310,712 294,725	2,961,047 4,447,011	49,144 73,811			_	310,726 294,736	3,021,343 4,550,410		
75,000 under \$100,000	4,470	41,771	92,360	2,393,891	21,840		_;	_	92,361	2,431,678	_	
75,100 under \$100,000	7.945	64,431	98,651	4,621,388				=	98,728	4,667,840] =	
200 000 under \$500 000	3,506	75,440	29,335	3,451,722			-i		29,345			
500,000 under \$1,000,000 1,000,000 or more	795 420	35,763 51,503	4,400 1,813	1,280,251 1,808,324	1,714 851] =	_	4,401 1,813	. 1,284,829 . 1,813,314		
table returns, total	42,831	370,921	7,946,193	33,301,599	674,401		l i	_	7,946,193		_	
	1 ' 1				463		i l		2,133		!	
lo adjusted gross income	1,263	17,048	2,133	18,494	463	1		-	2,133	10,993	-	
1 under \$1,000	**11	**88	**11	**88	1	1		=	**11	**91	1 =:	
\$2,000 under \$3,000	128	*551	*128	*551		; –	; –	_	*128	*551		
3,000 under \$4,000	-	_	*2,551 229,717	*1,586 11,759				=	*2,551 229,717	1,693 12,972		
	-	_				1		_	362,018	57,564]	
\$5,000 under \$6,000 \$6,000 under \$7,000	•27	*169	362,018 369,441	56,045 97,367	7,556 14,717			Ξ	362,018	57,564 101,931] = :	
57.000 under \$8.000	. -	_	499,122	153,448	26,746	6,114	- '	_	499,122	159,562	l –i	
\$8,000 under \$9,000 \$9,000 under \$10,000	*572 *538	*554 *691	447,808 476,065	174,520 258,640				_	447,808 476,065		_	
	*217	*201			1	1	1	_	423,753			
\$10,000 under \$11,000	*217	*1,506	423,753 401,630	289,746 344,397				=	401.630]	
\$12,000 under \$13,000	*588	*577	400,263	401,845	24,763	9,698	-	-	400,263	411,542		
\$13,000 under \$14,000	: 11	*26	326,023 272,662	372,333 364,569		5,922 7,283		Ξ	326,023 272,662			
\$15,000 under \$16,000	27	**129	270,888	425,203		:		_	270.888		1	
16,000 under \$17,000		129	232.854	393,526		9,354	-	_	232,854	402,880	-	
\$17,000 under \$18,000	. *24	1,586		456,081	15,673	8,966		_	238,926			
i18,000 under \$19,000	*44	*350 *60	210,652 177,359	444,228 433,084	17,094 17,527		=	=	210,652 177,359			
20,000 under \$25,000	1.883	*2.306		2 104 043	i	1		_	705,628		1	
\$25,000 under \$30,000	2,402	3,762	468,219	1,904,278	52,711	40,246	il —		468,219	1,944,523	· - ·	
330,000 under \$40,000	1,384 2,633	3,908	596,346 310,712	3,632,133				_	596,346 310,712	3,691,947 3,021,306		
40,000 under \$50,000 50,000 under \$75,000	13,715	13,566 54,938	294,725	2,961,047 4,447,011	73,800		il =	_	294,725			
\$75,000 under \$100,000	4.470	41,771		2,393,891	21,839	i	_	_	92,360	2,431,676		
\$100,000 under \$200,000	7,945	64,431	98,651	4,621,388	29,021	46,139	- 1	_	98,651	4,667,527	-:	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	3,506 795	75,440 35,763	29,335 4,400	3,451,722 1,280,251	9,815			=	29,335 4 400	3,469,412 1,284,826		1
\$1,000,000 or more	. 420	51,503	1,813	1,808,324	851		3 =	: =	1,813			!
tai nontaxable returns	.i –	_		i -	197.531	55,028	17,779	3,886	184,284	51,141	75,208	15,
returns, summary:					151,00	1	1	-,	- ,	1		
Under \$5,000	1,402	17,686		32,476				2,052	355,396	59,474		
\$5,000 under \$10,000. \$10,000 under \$15,000.	1,137	*1,414 *2,310	2,154,454 1,824,331	740,020 1,772,890		46,959 46,571	6,716	1.835	2,205,069 1,829,419			7.6
\$15,000 under \$20,000	. 106	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	28,604,088	368,346	413,161	· -		2,605,589	29,017,250), –	

^{*}Estimate should be used with caution because of the small number of sample returns on which if it spaed.

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

**Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.

**Consists of state income tax refunds, windfall profit tax refunds, alimony, unemployment compensation in adjusted gross income, other income less loss, less net adjustment for windfall profit tax withheld NOTE: Detail may not add to total because of rounding.

Taxpayers Age 65 or Over, 1981

Table 3.—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Size of Adjusted Gross Income, 1981

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

		emized ctions		itemized ictions		м	edical and dental	expense deduct	tion	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Те	otal	premium no reduction by	insurance of subject to 3 percent of coss income		penditures e and drugs
					Number of returns	Amount	Number of returns	Amount	Number of	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	returns (9)	(10)
Total	. 2,922,205	25,639,871	2,913,737	17,041,805		5,480,840	+		1,646,382	
Under \$5,000	58,540	289,619				96,082	1		1	•
\$5,000 under \$10,000	. 414,521	2,166,989	411,488	1,052,318		1,176,694			45,210 290,867	13,0 90,7
\$10,000 under \$15,000	456,223	2,470,363	456,223	1,188,102	436,986	1,027,619	403,049	54,765	309,215	
315,000 under \$20,000		2,099,325 1,835,273	373,279 308,434	997,229		644,677			230,461	85,2
\$25,000 under \$30,000		1,608,937	246,130			478,079 404,197		38,100 28,450	175,773 136,782	71,2 42,9
\$30,000 under \$40,000	. 371,912	2,755,387	371,912			598,336			188,853	65,6
40,000 under \$50,000		1,918,005	233,859	1,216,341	209,350	272,239	201,171	26,342	113,950	44,3
\$5,000 under \$75,000	. 242,376 85,124	2,777,873	242,376				200,538	27,487	95,518	44,0
\$100,000 under \$200,000	93,601	1,365,827 2,497,122	85,124 93,601		70,699 74,859				25,973	13,4
\$200,000 under \$500,000	28,696	1,857,679	28,696		22,162				29,425 6,263	12,6 3,6
\$500,000 under \$1,000,000	4,343	783,355	4,343	769,657	3,219	11,741	3,160	404	834	6,6
\$1,000,000 or more	. 1,805	1,214,116	1,805	1,208,474	1,259	4,140	1,242	155	258	2
		Medical a	nd dental expens	e deduction —	Continued			Taxes paid	deduction	
	Medicine ar		Total me	dical and		nd dental excess of 3		-	State a	ad Innai
Size of adjusted gross income	excess of 1 adjusted gro	percent of oss income		expenses	percent o	f adjusted	То	tal	income	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns (11)	(12)	returns (13)	(14)	returns (15)	(16)	returns (17)	(18)	returns	
Total	996,067	314,432	2,346,283	6,678,880	1,813,118	5,138,855		8,023,648	(19) 2 140 005	(20)
Jnder \$5,000	44,845	11,642	50,393				1 ' 1		2,149,905	3,942,67
\$5,000 under \$10,000	249,987	69,141	390,255	1,215,975	50,393 369,030	90,035 1,128,539		52,977 317,380	14,093 196,972	3,17 37,80
10,000 under \$15,000	231,837	76,501	411,314	1,120,729	380,215	972,855		515,835	287,560	94,64
\$15,000 under \$20,000	161,918	50,769	321,646	785,519	289,128	597,812		559,048	286,876	145,21
125,000 under \$30,000	. 109,064 51,077	39,859 16,921	243,332 200,146	591,075 523,308	200,237 148,455	439,980 375,747	309,723 244,514	557,631 513,403	253,395	182,81
30,000 under \$40,000	72,917	23,552	264,291	780,131	181,912	553,246	368,546	957,178	189,873 318,622	178,19 453,02
\$40,000 under \$50,000	43,674	11,440	165,250	410,137	81,270	245,898	233,858	777,606	210,097	378,35
50,000 under \$75,000	24,406	11,430	163,022	572,254	79,509	363,010	242,376	1,098,075	206,486	585,55
B75,000 under \$100,000 B100,000 under \$200,000	4,753 1,366	2,088 898	56,172	210,582	15,944	133,371	84,550	560,071	76,062	332,93
\$200,000 under \$500,000	238	183	59,740 17,378	256,682 112,568	13,969 2,694	152,470 70,570	93,601 28,673	963,441 615,799	81,216 23,571	649,76
\$500,000 under \$1,000,000	. 5		2,454	21,275	292	11,336	4,340	227,838	3,621	453,64 182,34
\$1,000,000 or more			890	10,920	70	3,985	1,802	307,365	1,461	265,21
		1	exes paid deduct					Interest paid		
Size of adjusted gross income	Real esta Number of		General sa Number of		Personal pro		Number of	<u> </u>	Home mortga	age interest
	returns (21)	Amount	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	L (2·/	(22)	(22)	(24)		(00)	(OT)			
Total	2.360.591	(22) 2 770 222	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	2,360,591	2,770,222	3,198,869	1,041,725	(25) 1,147,061	188,797	1,669,484	4,530,137	(29) 943,753	1,829,74
Inder \$5,000	42,369	2,770,222 40,893	3,198,869 52,558	1,041,725 7,880	(25) 1,147,061 17,680	188,797 720	1,669,484 32,108	4,530,137 60,000	(29) 943,753 24,491	1,829,74 45,26
Under \$5,000 15,000 under \$10,000 110,000 under \$15,000	42,369 282,490 352,687	2,770,222 40,893 194,393 303,348	3,198,869 52,558 410,844 468,247	1,041,725	(25) 1,147,061	188,797	1,669,484	4,530,137	(29) 943,753 24,491 125,077	1,829,74 45,26 183,82
Under \$5,000 15,000 under \$10,000 110,000 under \$15,000 115,000 under \$20,000	42,369 282,490 352,687 314,666	2,770,222 40,893 194,393 303,348 295,950	3,198,869 52,558 410,844 468,247 425,793	1,041,725 7,880 72,125 98,770 101,991	(25) 1,147,061 17,680 124,151 177,099 148,651	188,797 720 10,023 14,617 11,088	1,669,484 32,108 217,966 227,705 223,465	4,530,137 60,000 300,506 348,013 414,006	(29) 943,753 24,491 125,077 144,219 141,356	1,829,74 45,26 183,82 207,48 249,15
Under \$5,000 15,000 under \$10,000 110,000 under \$15,000 115,000 under \$20,000 120,000 under \$25,000	42,369 282,490 352,687 314,666 261,437	2,770,222 40,893 194,393 303,348 295,950 254,943	3,198,869 52,558 410,844 468,247 425,793 356,958	1,041,725 7,880 72,125 98,770 101,991 103,443	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629	188,797 720 10,023 14,617 11,088 14,023	1,669,484 32,108 217,986 227,705 223,485 194,594	4,530,137 60,000 300,506 348,013 414,006 333,726	(29) 943,753 24,491 125,077 144,219 141,356 11,795	1,829,74 45,26 183,82 207,48 249,15 191,77
Under \$5,000 15,000 under \$10,000 110,000 under \$15,000 15,000 under \$20,000 120,000 under \$25,000 125,000 under \$30,000	42,369 282,490 352,687 314,666	2,770,222 40,893 194,393 303,348 295,950	3,198,869 52,558 410,844 468,247 425,793	1,041,725 7,880 72,125 98,770 101,991	(25) 1,147,061 17,680 124,151 177,099 148,651	188,797 720 10,023 14,617 11,088	1,669,484 32,108 217,966 227,705 223,465	4,530,137 60,000 300,506 348,013 414,006	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868	1,829,74 45,26 183,82 207,48 249,15 191,77 194,39
Under \$5,000 15,000 under \$10,000 110,000 under \$15,000 115,000 under \$20,000 120,000 under \$25,000 120,000 under \$30,000 130,000 under \$40,000	42,369 282,490 352,687 314,666 261,437 213,338	2,770,222 40,893 194,393 303,348 295,950 254,943 233,960	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282	(25) 1,147,061 17,680 124,151 177,099 148,651 126,629 95,044 141,314	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314	1,669,484 32,108 217,986 227,705 223,485 194,594 153,047 217,767	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941	1,829,74 45,82 183,82 207,48 249,15 191,77 194,39 217,05
Under \$5,000 under \$10,000 under \$10,000 under \$15,000 under \$15,000 under \$20,000 under \$20,000 under \$25,000 under \$25,000 under \$30,000 under \$30,000 under \$40,000 under \$50,000 under \$50,000 under \$50,000 under \$50,000 under \$50,000 under \$75,000 und	42,369 262,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,617 254,033 348,284	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,226 262,835 272,780	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103	188,797 720 10,023 14,817 11,088 14,023 10,884 21,314 22,584 22,033	1,669,484 32,108 217,986 227,705 223,485 194,594 153,047 217,767 121,042 143,100	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299	1,829,74 45,26 183,82 207,48 249,15 191,77 194,39 217,05
Inder \$5,000 Is,000 under \$10,000 Is,000 under \$10,000 Is,000 under \$20,000 Is,000 under \$20,000 Is,000 under \$20,000 Is,000 under \$30,000 Is,000 under \$40,000 Is,000 under \$50,000 Is,000 under \$50,000 Is,000 under \$75,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,063	2,770,222 40,893 194,393 303,348 295,950 254,943 233,960 313,617 254,033 348,284 157,667	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,226 262,835 272,780 96,471	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282 157,076 118,085 129,326 55,600	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,798	1,669,484 32,108 217,966 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 284,054 475,991 255,352	(29) 943,753 24,491 125,077 144,219 141,356 117,795 96,688 111,941 63,231 71,299 21,438	1,829,74 45,26 183,82 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13
Under \$5,000 15,000 under \$10,000 15,000 under \$10,000 15,000 under \$20,000 120,000 under \$25,000 120,000 under \$25,000 130,000 under \$30,000 130,000 under \$40,000 140,000 under \$50,000 150,000 under \$75,000 150,000 under \$100,000	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 80,659	2,770,222 40,893 194,393 303,348 295,950 254,943 233,980 313,617 254,033 348,284 157,867 212,400	3,198,869 52,558 410,844 468,247 425,793 356,958 281,369 426,226 262,835 272,780 96,471 106,314	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,600 69,287	(25) 1,147,061 17,690 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,856	1,669,484 32,108 217,966 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,667	(29) 943,753 24,491 125,077 144,219 141,356 96,868 111,941 63,231 71,290 21,438 22,886	1,829,74 45,26 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$25,000 125,000 under \$30,000 130,000 under \$40,000 140,000 under \$40,000 150,000 under \$50,000 150,000 under \$100,000 150,000 under \$100,000 100,000 under \$50,000 100,000 under \$500,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 344,284 157,967 212,400 106,790 26,060	3,198,869 52,558 410,844 468,247 425,793 356,956 281,369 426,226 262,835 272,780 96,471 106,314 31,601 4,671	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282 157,076 118,085 129,326 55,600	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,798	1,669,484 32,108 217,966 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 284,054 475,991 255,352	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,692	1,829,74 45,26 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$20,000 125,000 under \$20,000 125,000 under \$30,000 130,000 under \$40,000 140,000 under \$50,000 150,000 under \$100,000 150,000 under \$100,000 150,000 under \$50,000 150,000 under \$50,000	42,369 282,490 352,887 314,666 261,437 213,338 299,097 197,531 209,784 75,083 80,659 25,833	2,770,222 40,893 194,393 303,348 295,950 254,943 233,960 313,617 254,033 348,284 157,867 212,400 108,790	3,198,869 52,558 410,844 488,247 425,793 356,956 281,369 426,226 262,835 272,780 96,471 106,314 31,601	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,328 55,800 69,287 27,359	(25) 1,147,061 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,872 12,530	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693	1,669,484 32,108 217,966 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840	4,530,137 60,000 300,506 348,013 414,006 333,728 328,999 513,748 264,054 475,991 255,352 590,687 347,579	(29) 943,753 24,491 125,077 144,219 141,356 96,868 111,941 63,231 71,290 21,438 22,886	(30) 1,829,74 45,26 183,82 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15
Under \$5,000 15,000 under \$10,000 1510,000 under \$10,000 1515,000 under \$20,000 120,000 under \$25,000 120,000 under \$25,000 130,000 under \$30,000 130,000 under \$40,000 140,000 under \$50,000 150,000 under \$75,000 150,000 under \$75,000 150,000 under \$100,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,666	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 346,284 157,867 212,400 106,790 23,983 solution —	3,198,869 52,558 410,844 468,247 425,793 356,956 281,369 426,226 262,835 272,780 96,471 106,314 31,601 4,671	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 8,720	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,872 12,530 1,852	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,893 5,953 6,212	1,669,484 32,108 217,986 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042	4,530,137 60,000 300,506 348,013 414,006 332,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,692 1,037	1,829,74 45,26 183,82 207,48 249,15 191,77 194,39 217,05 147,62; 194,19 62,13; 79,95; 45,13; 7,58 4,15;
Under \$5,000 15,000 under \$10,000 15,000 under \$10,000 110,000 under \$15,000 115,000 under \$20,000 125,000 under \$20,000 125,000 under \$30,000 125,000 under \$40,000 140,000 under \$40,000 150,000 under \$50,000 150,000 under \$100,000 15100,000 under \$100,000 15100,000 under \$500,000 1200,000 under \$500,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,083 80,659 25,833 3,971 1,666	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 348,284 157,867 212,400 109,790 20,080 23,863	3,198,869 52,558 410,844 468,247 425,793 356,956 281,369 426,226 262,835 272,780 96,471 106,314 31,601 4,671	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282 157,076 118,085 129,326 55,800 69,267 27,359 8,720 5,802	(25) 1,147,081 17,080 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693 5,953 6,212	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,296 21,438 22,886 7,692 1,037 423	1,829,74 45,26 183,82 207,49 249,15 191,77 194,39 217,05 147,82 194,19 62,13 7,98 4,15 4,15
Under \$5,000 15,000 under \$10,000 15,000 under \$10,000 15,000 under \$15,000 15,000 under \$25,000 15,000 under \$25,000 125,000 under \$25,000 125,000 under \$30,000 130,000 under \$40,000 140,000 under \$40,000 150,000 under \$75,000 175,000 under \$100,000 170,000 under \$50,000 1800,000 under \$500,000 1800,000 under \$500,000 1800,000 under \$500,000 1800,000 under \$500,000 11,000,000 or more	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,666 Interest paid d Contin	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 346,284 157,867 212,400 100,790 20,060 23,663 eduction — used	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 428,235 272,780 96,471 106,314 31,601 4,671 2,002	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,980 124,151 177,799 148,651 128,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693 5,953 6,212 deduction	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C	4,530,137 60,000 300,506 346,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,892 1,037 423 Miscellaneous	1,829,74 45,26 183,62 207,49 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$25,000 125,000 under \$25,000 125,000 under \$20,000 125,000 under \$40,000 140,000 under \$40,000 150,000 under \$75,000 150,000 under \$100,000 1100,000 under \$200,000 11,000,000 under \$10,000 11,000,000 under \$10,000 11,000,000 under \$10,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,083 80,656 25,833 3,971 1,666 Interest paid d Interest paid d Reference of returns	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 349,284 157,967 212,400 106,790 28,060 23,663 eduction — ued	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,225 272,780 96,471 106,314 31,601 4,671 2,002	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,328 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 128,629 95,044 141,314 112,074 108,103 42,220 40,872 12,530 1,852 797 Contributions Cash conf	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,564 22,033 11,799 21,856 15,693 5,953 6,212 deduction	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 721,042 143,100 56,650 57,840 19,822 3,042 1,33C Other the contribu	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991 255,391 255,391 255,392 232,892	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,892 1,037 423 Miscellaneous Tota	1,829,74 45,28 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$25,000 125,000 under \$25,000 125,000 under \$20,000 125,000 under \$40,000 140,000 under \$40,000 150,000 under \$75,000 150,000 under \$100,000 1100,000 under \$200,000 11,000,000 under \$10,000 11,000,000 under \$10,000 11,000,000 under \$10,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,666 Interest peid d Contin	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 346,284 157,867 212,400 100,790 20,060 23,663 eduction — used	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 428,235 272,780 96,471 106,314 31,601 4,671 2,002	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,061 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions Cash com	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693 5,953 6,212 deduction	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C	4,530,137 60,000 300,506 346,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,963 11,941 63,231 71,299 21,438 22,896 7,892 1,037 423 Miscollaneous	1,829,74 45,26 183,82 207,48 249,15 191,77 194,38 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15 4 deduction
Under \$5,000 under \$10,000 15,000 under \$10,000 15,000 under \$10,000 15,000 under \$20,000 15,000 under \$20,000 120,000 under \$20,000 120,000 under \$30,000 120,000 under \$40,000 120,000 under \$50,000 120,000 under \$75,000 120,000 under \$100,000 120,000 under \$10,000 120,000 under \$1,000,000 120,000 under \$1,000,000 11,000,000 or more Size of adjusted gross income	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,686 Interest peld of Contin All other Number of returns (31) 1,372,825	2,770,222 40,893 194,393 303,348 295,950 254,943 233,980 313,817 254,033 346,284 157,867 212,400 108,790 20,080 23,683 eduction — ued interest Amount (32) 2,700,397 14,732	3,198,869 52,558 410,844 488,247 425,793 356,958 356,958 428,226 262,835 272,780 96,471 106,314 31,801 4,871 2,002 Tot Number of returns (33) 2,715,876 47,449	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,926 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,872 12,530 1,852 797 Contributions Cash cont	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 311,799 21,856 15,693 5,953 6,212 deduction ributions Amount (36) 4,423,912 33,238	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other the contribution of returns (37) 648,729 4,456	4,530,137 60,000 300,506 340,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892 In cash fitions Amount (38) 1,529,643 11,534	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,892 1,037 423 Miscellaneous Tota	1,829,74 45,28 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 7,58 4,15 4,15 4 deduction
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$20,000 125,000 under \$20,000 125,000 under \$20,000 125,000 under \$30,000 130,000 under \$40,000 150,000 under \$75,000 175,000 under \$100,000 100,000 under \$200,000 100,000 under \$500,000 11,000,000 under \$10,000 11,000,000 under \$10,000 11,000,000 or more	42,389 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,083 30,659 25,833 3,971 1,686 Interest peld of Contin All other Number of returns (31) 1,372,825 19,874 177,127	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 346,284 157,867 212,400 106,790 28,080 23,663 eduction — used interest Amount (32) 2,700,397 14,732 116,685	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,225 272,780 96,471 106,314 31,601 4,671 2,002 Tot Number of returns (33) 2,715,876 47,449 352,4400	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,328 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,972 12,530 1,852 797 Contributions Cash cont	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,693 5,953 6,212 0 deduction ributions Amount (36) 4,423,912 33,238 269,020	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,850 57,840 19,822 3,042 1,33C Other the contrib. Number of returns (37) 648,729 4,456 65,788	4,530,137 60,000 300,506 348,013 414,006 333,726 328,990 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892 ar cash ritions Amount (38) 1,529,643 11,534 10,742	(29) 943,753 24,491 125,077 144,219 141,356 117,95 96,868 111,941 63,231 71,296 21,438 22,886 7,692 21,438 22,886 7,692 1,037 423 Miscellaneous Tots Number of returns (39) 2,390,023 40,515 283,180	1,829,74 45,26 183,82 207,48 249,15 191,77 194,38 217,05 147,62 194,19 62,13 7,9,95 45,13 7,58 4,15 0 deduction
Under \$5,000 15,000 under \$10,000 115,000 under \$10,000 115,000 under \$20,000 125,000 under \$25,000 25,000 under \$25,000 25,000 under \$30,000 30,000 under \$50,000 50,000 under \$75,000 75,000 under \$75,000 75,000 under \$10,000 100,000 under \$50,000 500,000 under \$1,000,000 200,000 under \$1,000,000 Size of adjusted gross income Total Inder \$5,000 1,000 under \$1,000 1,000 under \$10,000	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,083 3,971 1,686 interest paid of Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936	2,770,222 40,893 194,393 303,348 295,950 254,943 233,960 313,817 254,033 346,264 157,667 212,400 106,790 23,083 eduction — ued interest Amount (32) 2,700,397 14,732 116,885 140,527	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 428,226 262,835 272,780 96,471 106,314 31,601 4,871 2,002 Tot Number of returns (33) 2,715,876 47,449 352,400 411,390	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,061 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions Cash com Number of returns (35) 2,704,478 45,611 350,273 410,040	188,797 720 10,023 14,617 11,098 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,893 5,953 6,212 deduction ributions Amount (36) 4,423,912 33,238 288,020 420,245	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33c Other the contribution of returns (37) 648,729 4,456 65,788 66,196	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,692	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,968 111,941 63,231 71,299 21,438 22,896 7,892 1,037 423 Miscellaneous Tot Number of returns (39) 2,390,023 40,515 283,180 350,689	1,829,74 45,26 183,82 207,46 249,15 191,77 194,38 217,05 147,62 184,18 62,13 79,95 45,13 7,58 4,15 Amount (40) 1,858,46 48,77 94,63 125,38
Under \$5,000	42,389 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,083 30,659 25,833 3,971 1,686 Interest peld of Contin All other Number of returns (31) 1,372,825 19,874 177,127	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 346,284 157,867 212,400 106,790 28,080 23,663 eduction — used interest Amount (32) 2,700,397 14,732 116,685	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,225 272,780 96,471 106,314 31,601 4,671 2,002 Tot Number of returns (33) 2,715,876 47,449 352,4400	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,328 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,972 12,530 1,852 797 Contributions Cash cont	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,564 22,033 11,799 21,856 15,693 5,953 6,212 deduction ributions Amount (36) 4,423,912 32,288 289,020 420,245 340,557	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 721,042 143,100 56,650 57,840 19,822 3,042 1,33C Other the contribu. Number of returns (37) 648,729 4,456 65,788 66,198 68,599	4,530,137 60,000 300,506 348,013 414,006 333,726 326,999 513,748 264,054 475,991 255,391 255,391 255,391 255,392 232,892 In cash ritions Amount (38) 1,529,643 11,534 10,742 21,508	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,888 111,941 63,231 71,299 21,438 22,886 7,892 1,037 423 Miscellaneous Tote Number of returns (39) 2,390,023 40,515 283,180 350,889 311,892	1,829,74 45,24 183,82 207,44 249,15 191,77 194,35 217,05 147,62 194,16 62,13 79,95 45,13 7,56 4,15 4 Amount (40) 1,858,46 184,77 94,63 125,38 116,12
Under \$5,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000 under \$30,000 under \$40,000 under \$75,000 under \$75,000 under \$75,000 under \$75,000 under \$75,000 under \$75,000 under \$100,000 under \$100,000 under \$200,000 under \$200,000 under \$200,000 under \$200,000 under \$200,000 under \$200,000 under \$20,000 under \$20	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,666 Interest peld of Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 186,187 159,613 133,061	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 348,284 157,867 212,400 106,790 20,060 23,663 eduction — used interest Amount (32) 2,700,397 14,732 116,865 140,527 194,851 141,954	3,198,869 52,558 410,644 488,247 425,793 356,956 281,399 428,229 282,835 272,780 98,471 106,314 31,601 1,671 2,002 Tot Number of returns (33) 2,715,676 47,449 352,400 411,390 411,3	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,061 17,660 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions Cash cont Number of returns (35) 2,704,478 410,040 355,984 299,981	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693 5,953 6,212 deduction ributions Amount (90) 4,423,912 33,238 269,020 4,423,912 33,238 269,020 27,035 27,658 250,635	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other that contribution of returns (37) 648,729 4,456 65,786 66,196 86,599 59,656 86,441	4,530,137 60,000 300,506 346,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892 In cash fitons Amount (38) 1,529,643 11,534 10,742 21,508 24,339 27,267 23,534	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,888 211,941 63,231 71,296 21,438 22,886 7,892 1,037 423 Miscellaneour Tota Number of returns (39) 2,390,023 40,515 283,180 350,889 311,892 224,991 1,892	1,829,74 45,24 183,82 207,44 249,17 194,38 217,05 147,62 194,16 62,13 7,9,66 45,13 7,56 4,15 Amount (40) 1,858,46 46,77 94,63 125,38 116,12 106,74 91,00
Under \$5,000	42,369 282,490 352,687 314,666 261,437 213,338 299,097 197,531 209,784 75,083 80,659 25,833 3,971 1,666 Interest paid of Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 196,187 159,613 133,081 181,780	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 349,284 157,967 212,400 106,790 28,060 23,963 eduction — edd interest Amount (32) 2,700,397 14,732 116,685 140,527 184,851 141,954 132,607 296,696	3,198,869 52,558 410,844 488,247 425,793 358,958 420,226 282,835 272,780 98,471 106,314 31,801 4,871 2,002 Tot Number of returns (33) 2,715,876 47,449 352,440 311,390 355,382 297,434	1,041,725 7,880 72,125 98,770 101,991 103,443 68,282 157,076 118,085 129,326 55,800 69,287 27,359 6,720 5,802	(25) 1,147,081 17,080 124,151 177,099 148,651 126,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions Cash com Number of returns (35) 2,704,478 45,611 350,273 410,040 355,384	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,656 15,693 5,953 6,212 deduction ributions Amount (36) 4,423,912 33,238 269,020 420,245 340,557 337,658	1,669,484 32,108 217,906 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other that contribution of returns (37) 648,729 4,456 65,788 66,196 86,599 98,658	4,530,137 60,000 300,506 348,013 414,006 333,728 326,999 513,748 264,054 475,991 255,352 255,352 232,692 In cash fitions Amount (38) 1,529,643 11,534 11,534 21,508 24,339 27,267	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,299 21,438 22,886 7,892 21,438 423 Miscellaneous Tota Number of returns (39) 2,390,023 40,515 283,18C 350,889 311,892 224,991	1,829,74 45,24 183,82 207,44 249,17 194,38 217,05 147,62 194,16 62,13 7,9,66 45,13 7,56 4,15 Amount (40) 1,858,46 46,77 94,63 125,38 116,12 106,74 91,00
Under \$5,000	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 30,659 25,833 3,971 1,666 Interest paid d Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 196,131 133,0611 181,780	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 348,284 157,867 212,400 108,790 20,080 23,863 eduction — used interest Amount (32) 2,700,397 14,732 2,700,397 14,732 116,865 140,527 184,851 141,954 132,807 296,898	3,198,869 52,558 410,844 488,247 425,793 358,958 281,369 426,226 282,835 272,780 98,471 106,314 31,801 4,871 2,002 Tot Number of returns (33) 2,715,876 47,449 352,400 411,390 355,2400 411,390 355,7602 224,816	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,972 12,530 Contributions Cash cont Number of returns (35) 2,704,478 45,611 350,273 410,040 355,607 224,020	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,693 5,953 6,212 0 deduction arbutions Amount (36) 4,423,912 33,238 269,020 420,245 340,557 337,658 250,635 250,635 212	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other the contribution of returns (377) 648,729 4,456 65,786 66,196 67,786 66,196 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 67,786 66,196 66,196 67,786 67,786 67,786 67,786	4,530,137 60,000 300,506 348,013 414,008 333,728 326,999 513,748 264,054 475,991 255,352 232,892 In cash ritions Amount (38) 1,529,643 11,534 21,508 24,339 27,267 23,534 67,850	(29) 943,753 24,491 125,077 144,219 141,356 117,95 96,868 111,941 63,231 71,299 21,438 22,886 7,892 1,037 423 Miscellaneous Tota Number of returns (39) 2,390,023 40,515 283,180 350,889 311,892 224,991 218,821 327,834 203,470	1,829,74 45,26 183,82 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 7,98 4,15 4,15 4 deduction 1 Amount (40) 1,858,48 48,77 94,63 125,38 116,12 106,74 91,00 213,79 145,98
Under \$5,000 under \$10,000 in 10,000 under \$20,000 under \$20,000 in 10,000 under \$20,000 in 15,000 under \$25,000 under \$25,000 under \$25,000 in 10,000 under \$25,000 under \$30,000 in 10,000 under \$40,000 in 10,000 under \$75,000 in 10,000 under \$75,000 in 10,000 under \$75,000 in 10,000 under \$10,000 under \$10,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000 under \$25,000 under \$30,000 under \$30,000 under \$30,000 under \$40,000 under \$40,000 under \$45,000 under \$	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 80,659 25,833 3,971 1,686 Interest peld of Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 186,187 159,613 133,061 181,780 99,920 120,726	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 348,284 157,867 212,400 106,790 20,060 23,663 eduction — used interest Amount (32) 2,700,397 116,865 140,527 184,851 141,954 132,607 296,690 116,427 281,793	3,198,869 52,558 410,644 488,247 425,793 356,956 281,399 428,229 282,835 272,780 98,471 106,314 31,601 1,671 2,002 Tot Number of returns (33) 2,715,676 47,449 352,400 411,390 411,390 411,390 355,362 297,434 227,310 357,602 24,816 234,442	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,287 27,359 6,720 5,802 Amount (34) 5,746,782 33,788 277,773 453,513 453,513 453,513 453,151 359,091 273,337 474,328 458,126 5541,426	(25) 1,147,061 17,660 124,151 177,099 148,651 128,629 95,044 141,314 112,074 106,103 42,220 40,872 12,530 1,852 797 Contributions Cash cont Number of returns (35) 2,704,478 410,040 355,364 299,981 355,807 224,020	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,893 5,953 6,212 deduction ributions Amount (90) 4,423,912 32,288 269,020 420,245 340,557 337,658 250,635 412,831 374,730	1,669,484 32,108 217,985 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other that contribution of returns (37) 648,729 4,456 65,786 66,186 66,196 66	4,530,137 60,000 300,506 346,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892 In cash fitions Amount (38) 1,529,643 10,742 21,508 24,339 27,267 23,534 67,850 67,850	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,296 21,438 22,886 7,892 1,037 423 Miscellaneous Tota Number of returns (39) 2,390,023 40,515 283,180 350,689 311,892 224,991 218,821 327,834 203,470 207,159	1,829,74 45,26 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15 Amount (40) 1,858,484 16,12; 106,744 91,00 213,791 145,986 271,884
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 115,000 under \$20,000 125,000 under \$25,000 125,000 under \$25,000 125,000 under \$30,000 130,000 under \$40,000 150,000 under \$75,000 150,000 under \$75,000 150,000 under \$100,000 150,000 under \$500,000 100,000 under \$500,000 11,000,000 under \$10,000 10,000 under \$10,000 10,000 under \$10,000 10,000 under \$10,000 10,000 under \$25,000 20,000 under \$50,000 30,000 under \$40,000 40,000 under \$50,000	42,369 282,490 352,687 314,686 261,437 213,338 299,097 197,531 209,784 75,063 30,659 25,833 3,971 1,666 Interest paid d Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 196,131 133,0611 181,780	2,770,222 40,883 194,393 303,348 295,950 254,943 233,960 313,817 254,033 348,284 157,867 212,400 108,790 20,080 23,863 eduction — used interest Amount (32) 2,700,397 14,732 2,700,397 14,732 116,865 140,527 184,851 141,954 132,807 296,898	3,198,869 52,558 410,844 488,247 425,793 358,958 281,369 426,226 282,835 272,780 98,471 106,314 31,801 4,871 2,002 Tot Number of returns (33) 2,715,876 47,449 352,400 411,390 355,2400 411,390 355,7602 224,816	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,326 55,800 69,267 27,359 6,720 5,802	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,972 12,530 Contributions Cash cont Number of returns (35) 2,704,478 45,611 350,273 410,040 355,607 224,020	188,797 720 10,023 14,617 11,088 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,693 5,953 6,212 0 deduction arbutions Amount (36) 4,423,912 33,238 269,020 420,245 340,557 337,658 250,635 250,635 212	1,669,484 32,108 217,968 227,705 223,485 194,594 153,047 217,767 121,042 143,100 56,850 19,822 3,042 1,33C Other the contrib. Number of returns (37) 648,729 4,456 65,788 66,196 66,196 86,599 59,858 69,441 109,302 57,855 65,785	4,530,137 60,000 300,506 348,013 414,006 333,726 328,990 513,748 264,054 475,991 255,352 232,892 an cash ritions Amount (38) 1,529,643 11,534 10,742 21,508 24,339 27,267 23,534 67,850 72,488 72,981	(29) 943,753 24,491 125,077 144,219 141,356 117,95 96,868 111,941 63,231 71,296 21,438 22,886 7,692 1,037 423 Miscellaneous (39) 2,390,023 40,515 283,180 350,689 311,892 284,991 218,821 327,834 203,470 207,159	1,829,74 45,26 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 7,9,65 45,13 7,58 4,15 Amount (40) 1,858,46 46,77; 94,63; 125,38 116,12; 106,74(91,00; 213,79; 145,986 271,88
Under \$5,000 15,000 under \$10,000 110,000 under \$10,000 115,000 under \$20,000 125,000 under \$20,000 125,000 under \$20,000 125,000 under \$20,000 120,000 under \$30,000 150,000 under \$40,000 150,000 under \$75,000 150,000 under \$75,000 150,000 under \$75,000 150,000 under \$100,000 150,000 under \$500,000 150,000 under \$10,000 150,000 under \$10,000 150,000 under \$1,000,000 11,000,000 or more	42,389 282,490 352,887 314,686 261,437 213,338 299,097 197,531 209,784 75,083 30,659 25,833 3,971 1,686 Interest peld of Contin All other Number of returns (31) 1,372,825 19,874 177,127 169,936 186,187 159,613 133,081 181,780 99,920 120,726 49,601	2,770,222 40,883 194,393 303,348 295,950 254,943 233,980 313,817 254,033 346,284 157,867 212,400 106,790 20,080 23,663 eduction — used Amount (32) 2,700,397 14,732 2,700,397 14,732 116,685 140,527 184,851 141,954 132,607 286,699 116,427 281,793	3,198,869 52,558 410,844 488,247 425,793 356,958 281,369 426,225 262,835 272,780 96,471 106,314 31,601 4,671 2,002 Tot Number of returns (33) 2,715,876 47,449 352,400 411,390 355,362 297,434 227,310 357,602 224,816 234,442 82,740	1,041,725 7,880 72,125 98,770 101,991 103,443 88,282 157,076 118,085 129,328 55,800 69,267 27,359 6,720 5,802 Amount (34) 5,746,782 33,788 277,773 453,510 385,485 359,091 273,337 474,328 458,126 541,426 302,144	(25) 1,147,081 17,680 124,151 177,099 148,651 126,629 95,044 141,314 112,074 108,103 42,220 40,872 12,530 1,852 797 Contributions (35) 2,704,478 45,611 350,273 410,040 355,364 296,981 227,310 355,967 224,020 233,657	188,797 720 10,023 14,617 11,068 14,023 10,884 21,314 22,584 22,033 11,799 21,856 15,693 6,212 0 deduction ributions Amount (36) 4,423,912 33,238 268,020 420,245 340,557 337,658 250,635 412,831 374,730 456,320 214,479	1,669,484 32,108 217,985 223,485 194,594 153,047 217,767 121,042 143,100 56,650 57,840 19,822 3,042 1,33C Other that contribution of returns (37) 648,729 4,456 65,786 66,186 66,196 66	4,530,137 60,000 300,506 346,013 414,006 333,726 326,999 513,748 264,054 475,991 255,352 590,687 347,579 147,582 232,892 In cash fitions Amount (38) 1,529,643 10,742 21,508 24,339 27,267 23,534 67,850 67,850	(29) 943,753 24,491 125,077 144,219 141,356 11,795 96,868 111,941 63,231 71,296 21,438 22,886 7,892 1,037 423 Miscellaneous Tota Number of returns (39) 2,390,023 40,515 283,180 350,689 311,892 224,991 218,821 327,834 203,470 207,159	1,829,74 45,26 183,62 207,48 249,15 191,77 194,39 217,05 147,62 194,19 62,13 79,95 45,13 7,58 4,15 Amount

Includes sales tax on motor vehicles.